



Dave Yost • Auditor of State

MEDINA COUNTY
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MEDINA COUNTY
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2017**

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Number	Passed Through to Subrecipients	Expenditures
<u>U.S. Department of Agriculture</u>				
<i>Passed through the Ohio Department of Job and Family Services</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1617-11-5548 / G-1819-11-5775		\$ 400,260
<i>Passed through the Ohio Department of Education</i>				
<u>Child Nutrition Cluster:</u> National School Lunch Program	10.555	66134		52,488
Non-Cash Assistance: National School Lunch Program	10.555	066134-05-PU00		1,384
Total National School Lunch Program				<u>53,872</u>
Total Child Nutrition Cluster				53,872
Total U.S. Department of Agriculture				454,132
<u>U.S. Department of Housing and Urban Development</u>				
<i>Direct Program</i>				
Continuum of Care Program	14.267	Not Available	158,907	198,563
<i>Passed through the Ohio Development Services Agency</i>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-C-15-1BV-1 B-F-15-1BV-1 B-F-16-1BV-1		11,910 5,844 <u>68,823</u>
Total Community Development Block Grants/State's Program				86,577
Total U.S. Department of Housing and Urban Development				285,140
<u>U.S. Department of Justice</u>				
<i>Direct Program</i>				
Drug Court Discretionary Grant Program	16.585	2016-DC-BX-0082		48,971
<i>Passed through the Ohio Department of Public Safety</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-JG-A02-6001 2016-JG-A01-6443		15,023 <u>38,939</u>
Total Edward Byrne Memorial Justice Assistance Grant Program				53,962
<i>Passed through the Ohio Attorney General</i>				
Crime Victim Assistance	16.575	2016VAGENE014 2018-VOCA-109294262		70,945 <u>18,732</u>
Total Crime Victim Assistance				89,677
Total U.S. Department of Justice				192,610
<u>U.S. Department of Labor</u>				
<i>Passed through WIA Area 20</i>				
<u>Workforce Investment Act (WIA) Cluster:</u> WIOA Adult Program	17.258	G-1617-115548 / G-1819-11-5775		72,860
WIOA Youth Activities	17.259	G-1617-115548 / G-1819-11-5775		151,571
WIOA Dislocated Worker Formula Grants	17.278	G-1617-115548 / G-1819-11-5775		<u>178,179</u>
Total Work Force Investment Act Cluster				402,610
Total U.S. Department of Labor				402,610

MEDINA COUNTY
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2017**

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Number	Passed Through to Subrecipients	Expenditures
<u>U.S. Department of Transportation</u>				
<i>Direct Program</i>				
Federal Transit Formula Grants	20.507	OH-90-X802-02 OH-95-X178-00 OH-2016-044-00 OH-2017-044-00		28,018 155,382 145,240 417,221
<i>Passed through the Greater Cleveland Regional Transit Authority</i>				
Federal Transit Formula Grants		Not Available		318,394
Total Federal Transit Formula Grants				1,064,255
<i>Passed through the Ohio Department of Transportation</i>				
Highway Planning and Construction	20.205	PID 92860 PID 93505 PID 93874 PID 96872 PID 96862 PID 103460		6,339 115,180 559,244 324,967 131,209 976
Total Highway Planning and Construction				1,137,915
<i>Passed through the Ohio Department of Public Safety</i>				
State and Community Highway Safety	20.600	STEP-2018--00033 STEP-2017-52-00-00-00522-00		2,604 22,888
Total State and Community Highway Safety				25,492
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2018--00033		3,456
National Priority Safety Programs	20.616	IDEP-2017-52-00-00-00408-00		25,726
Total U.S. Department of Transportation				2,256,844
<u>U.S. Department of Education</u>				
<i>Passed through the Ohio Department of Education</i>				
<u>Special Education Cluster (IDEA):</u>				
Special Education Grants to States	84.027	066134-6B-SF-18P		40,912
Special Education Preschool Grants	84.173	066134-PG-S1-18P		3,789
Total Special Education Cluster (IDEA)				44,701
<i>Passed through the Ohio Department of Health</i>				
Special Education-Grants for Infants and Families	84.181	05210021HG0817		158,778
<i>Passed through the Ohio Department of Developmental Disabilities</i>				
Special Education-Grants for Infants and Families	84.181	Not Available		33,483
Total Special Education - Grants for Infants and Families				192,261
Total U.S. Department of Education				236,962
<u>U.S. Department of Health and Human Services</u>				
<i>Passed through the Western Reserve Area Agency on Aging</i>				
<u>Aging Cluster:</u>				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	Not Available Not Available Not Available		22 91,502 126,275
Total Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers				217,799
Special Programs for the Aging - Title III, Part C - Nutritional Services	93.045	Not Available		108,883
Non-Cash Assistance: Special Programs for the Aging - Title III, Part C - Nutritional Services	93.045	Not Available		125,566
Total Special Programs for the Aging - Title III, Part C - Nutritional Services				234,449
Non-Cash Assistance: Nutrition Services Incentive Program	93.053	Not Available		12,596
Total Aging Cluster				464,844

MEDINA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Number	Passed Through to Subrecipients	Expenditures
Medicare Enrollment Assistance Program	93.071	Not Available		3,424
Total Medicare Enrollment Assistance Program		Not Available		<u>3,926</u>
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i> Promoting Safe and Stable Families	93.556	Not Available		28,946
<i>Passed through the Ohio Department of Job and Family Services</i> Promoting Safe and Stable Families	93.556	G-1617-11-5548 / G-1819-11-5775		<u>165,460</u>
Total - Promoting Safe and Stable Families				194,406
Foster Care Title IV-E	93.658	G-1617-11-5548 / G-1819-11-5775		861,738
Adoption Assistance	93.659	G-1617-11-5548 / G-1819-11-5775		263,421
Temporary Assistance for Needy Families	93.558	G-1617-11-5548 / G-1819-11-5775	700,947	2,431,181
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1617-11-5548 / G-1819-11-5775		101,684
Chafee Foster Care Independence Program	93.674	G-1617-11-5548 / G-1819-11-5775		22,740
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.575	G-1617-11-5548 / G-1819-11-5775		113,113
Child Support Enforcement	93.563	G-1617-11-5548 / G-1819-11-5775		1,573,047
Social Services Block Grant	93.667	G-1617-11-5548 / G-1819-11-5775		889,608
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i> Social Services Block Grant	93.667	4221C	70,284	70,284
<i>Passed through the Ohio Department of Developmental Disabilities</i> Social Services Block Grant	93.667	Not Available		<u>74,567</u>
Total Social Services Block Grant				1,034,459
<i>Passed through the Ohio Department of Job and Family Services</i> Children's Health Insurance Program	93.767	G-1617-11-5548 / G-1819-11-5775		115,008
Medical Assistance Program	93.778	G-1617-11-5548 / G-1819-11-5775		683,091
<i>Passed through the Ohio Department of Developmental Disabilities</i> Medical Assistance Program	93.778	Not Available		<u>357,650</u>
Total Medical Assistance Program				1,040,741
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i> Block Grants for Prevention and Treatment of Substance Abuse	93.959	4221C, 4253 C & 4254D	369,487	369,487
Block Grants for Community Mental Health Services	93.958	4221C & 4224C	120,702	120,702
Total U.S. Department of Health and Human Services				8,713,921
Totals			\$ 1,420,327	\$ 12,542,219

The accompanying notes to this Federal Awards Receipts and Expenditures Schedule are an integral part of this Schedule.

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MEDINA COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2017**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Medina County (the County's) under programs of the federal government for the year ended December 31, 2017. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225), or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C - SUBRECIPIENTS

The County passes certain federal awards received from the Ohio Department of Job and Family Services, the Ohio Department of Mental Health and Addiction Services, and the U.S. Department of Housing and Urban Development to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE D - CHILD NUTRITION CLUSTER

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

NOTE E – FOOD DONATION PROGRAM

The County reports commodities consumed on the Schedule at the fair value. The Government allocated donated food commodities to the respective programs that benefitted from the use of those donated food commodities.

MEDINA COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2017
(Continued)**

**NOTE F - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) WITH REVOLVING LOAN CASH
BALANCE**

The current cash balance on the County's local program income account as of December 31, 2017 is \$150,269.

NOTE G - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio, (the County) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 29, 2018.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a material weakness. We consider finding 2017-001 to be a material weakness.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

County's Response to Finding

The County's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the County's response and, accordingly, we express no opinion on it.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Dave Yost
Auditor of State
Columbus, Ohio

June 29, 2018



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the County Commissioners:

Report on Compliance for each Major Federal Program

We have audited Medina County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Medina County's major federal programs for the year ended December 31, 2017. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on each of the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on each Major Federal Program

In our opinion, Medina County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2017.

Report on Internal Control over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our tests of internal control over compliance and the results of this testing based on the Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Medina County, Ohio, (the County) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 29, 2018. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State
Columbus, Ohio

June 29, 2018

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MEDINA COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2017

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR §200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	<ul style="list-style-type: none"> • Child Support Enforcement, CFDA 93.563; • Temporary Assistance for Needy Families, CFDA 93.558; • Workforce Investment Act (WIA) Cluster, CFDA 17.258, 17.259 and 17.278; • Federal Transit Formula Grants, CFDA 20.507
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	No

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

FINDING NUMBER 2017-001

Material Weakness - Financial Statement Errors

In our audit engagement letter, as required by AU-C Section 210, *Terms of Engagement*, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16.

We noted the following financial statement errors which were adjusted to the financial statements by management:

- Accounts receivable and charges for services in the Solid Waste Fund were each understated by \$480,804 due to the calculation erroneously excluding certain billing cycles.
- Nondepreciable capital assets in the Sewer Fund were overstated by \$1,996,010 and depreciable capital assets were understated by an equal amount due to certain projects completed in 2017 being reported as construction in progress rather than depreciable capital assets.
- Nondepreciable capital assets in the Water Fund were overstated by \$2,019,336 and depreciable capital assets were understated by an equal amount due to certain projects completed in 2017 being reported as construction in progress rather than depreciable capital assets.

Failure to accurately report transactions or balances could lead to material audit adjustments.

The County should exercise due care when posting transactions to help ensure the transactions are correct and posted to the proper funds and accounts. Management should also review the draft journal entries and financial statements to help ensure they are supported by sufficient documentation, reconciled to the trial balances, free of obvious errors and omissions, and consistent with their financial expectations. These procedures should help avoid financial statement errors and help ensure more accurate financial reporting.

Officials' Response: See Corrective Action Plan.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

Medina County Commissioners

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William F. Hutson

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144 North Broadway
Medina, Ohio 44256

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Toll Free: (844) 722-3800
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CORRECTIVE ACTION PLAN 2 CFR § 200.511(c) DECEMBER 31, 2017

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2017-001	Financial Statement Errors The Financial Officer will maintain a tickler file to prompt the review of accounts receivable and asset classification and the reconciliation of these item with those amounts reported in the financial statements.	January 2019	Josephine Faba

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Medina County Commissioners

County Administration Building

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS 2 CFR 200.511(b) DECEMBER 31, 2017

Finding Number	Finding Summary	Status	Additional Information
2016-001	Material Weakness - Financial Statement Errors	Partially corrected	See corrective action plan.
2016-002	Material Weakness/Noncompliance Finding Child Support Enforcement Cash Management	Partially corrected	As of June 2017, the County implemented additional cash management procedures.

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Medina County, Ohio



COMPREHENSIVE ANNUAL FINANCIAL REPORT

*FOR THE YEAR ENDED
DECEMBER 31, 2017*

Medina County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2017



Mike Kovack
Medina County Auditor

Prepared by
The Medina County Auditor's Office

INTRODUCTORY SECTION

Medina County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2017
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Medina County Auditor

MIKE KOVACK

144 North Broadway St. • Medina, Ohio 44256

June 29, 2018

To the Citizens of Medina County
and to The Board of County Commissioners:
the Honorable Patricia G. Geissman,
the Honorable Adam Friedrich, and
the Honorable William Hutson,

As Medina County Auditor, I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Medina County for the year ended December 31, 2017. This CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and is reported as promulgated by GASB Statement No. 34. Responsibility for the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rest with the County Auditor. To the best of my knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly and completely the financial position and results of the County's financial activities.

This report enables the County to comply with Ohio Administration Code Section 117-2-03 (B), which requires reporting on a GAAP basis, and Ohio Revised Code Section 117.38 which requires counties reporting on a GAAP basis to file unaudited basic financial statements with the Auditor of State within 150 days of year end.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the object is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complement this letter of transmittal and should be read in conjunction with it.

Profile of the Government

The County of Medina has operated under the Board of County Commissioners since being incorporated in 1818. It is located in the northeastern part of the State, which is considered one of the top growth areas in the State. The County of Medina is empowered to levy a property tax on both real and public utility personal property located within its boundaries. It is also empowered by State statute to extend the boundaries of cities, villages and townships by annexation, which it has done from time to time.

The Board of County Commissioners is required to adopt a final budget by no later than the first day of April of the current year. This annual budget is prepared to the object level within each department for all funds. Any budgetary modification at this level may only be made by resolution of the County Commissioners.

-v-

The County provides its citizens with a wide range of services including general government (both legislative and executive as well as judicial), public safety, public works, human services, health, conservation and recreation, water and sewer services, and solid waste management. A Court of Appeals situated in Summit County serves Medina County. For financial reporting purposes, the County (the primary government) includes all agencies, department and organizations that are not legally separate from the County. The Medina County Alcohol, Drug Addiction, and Mental Health Services Board and the Medina County Board of Developmental Disabilities are included as part of the primary government.

Local Economy

Once you have visited Medina County, you will find it is a community rich in traditions and history, and the kind of area you can move to, become a part of, and stay for a lifetime.

Medina County is located in northeast Ohio and is part of the greater Cleveland and Akron metropolitan areas. In 2001, the population of the County was 154,630. By 2010, the population had grown to 172,332. The area is 327 square miles. Medina County includes the entire boundaries of three cities, six villages, and seventeen townships.

Medina County has the fifth lowest poverty level (only 6.5 percent) in the State and has the fourth highest median household income in Ohio at \$69,319. Medina County is also one of the fastest growing counties in the state, currently ranking 16th in population. Much of our growth is due to the proximity to the interstate systems, coupled with our experienced workforce, cooperative business environment and outstanding public schools.

The County exhibits a moderate balance between residential/agricultural lands and commercial/industrial lands. Currently, approximately 81 percent of taxes are paid by residential/agricultural owners and 19 percent of taxes are paid by industries.

Medina County is fortunate to have the Medina County Economic Development Corporation (MCEDC) which aggressively acts to ensure a positive and supportive economic outlook in the County. In conjunction with the County and local government and business leaders throughout the County, the MCEDC is constantly addressing the issue of growth and the demands it places upon the County services and infrastructure.

Medina County has been successful in attracting industry to the area to help pay for the education and service requirements of our expanding population. The objective of MCEDC is "Quality jobs for quality people in quality industries." Medina County has been very successful in meeting that objective.

Long-Term Financial Planning

In order to make sound financial decisions now and in the future, the Medina County Board of Commissioners has established principles for budget and financial management. These principles provide guidance for budget development, financial and debt management, and reserves. County agencies are encouraged to maximize the use of State and Federal revenues so as to help preserve general revenues for other needs.

Relevant Financial Policies

The budget must be structurally balanced so that continuing revenues support continuing expenditures. Budgetary appropriations may not exceed estimated resources, with a balanced budget maintained in each fund. Agency budget requests are submitted in a program-based format in conjunction with strategic business plans outlining the goals for the following year. Agencies funded through tax levies are required to maintain expenditures at or below the estimated revenue collections.

The budget is controlled at the object code level within a fund and any changes at this level may only be made by a resolution of the County Commissioners. The budget may be amended or supplemented at any time during the year upon formal action of the Commissioners. Transfers of cash between funds require the Commissioners' authorization. Encumbered appropriation amounts automatically carry over from prior years. The Commissioners adopted the County's 2017 operating budget in December of 2016. Additional information on the County's budgetary process can be found in Note 2 to the basic financial statements.

Major Initiatives

Current Projects

Medina County is in the process of purchasing a 15,000 square foot building for \$1,600,000 to alleviate current space issues at the Medina County Courthouse. It is expected that this sale will be finalized sometime mid-2018, with renovations completed over the summer and occupied by fall. The County will be issuing manuscript debt to cover the cost of this building and the needed renovations.

In 2014, Medina County was awarded \$5,000,000 in funding from the Ohio Department of Transportation for the replacement of ten bridges located within the County. Nine of these bridges have been replaced at a total cost of \$3,336,063. The remaining bridge was to be replaced in 2017 at an estimated cost of \$441,240, but has been delayed to 2018. The total cost of these bridge replacements is being paid for by the Ohio Department of Transportation and no County funds will be accessed to cover these costs.

The Medina County Sheriff's Office continues to update their emergency communication infrastructure and will be implementing new 911 software in 2018 and 2019. The current Emergitec 911 software is being phased out and replaced by software developed by Zuercher Technologies. This new software is NENA i3-compliant Next Generation 911 (NG911) call-taking software and is compliant with all new regulations covering 911 systems. The \$288,178 cost of this software, including the maintenance fee, will be covered by general operating revenues. The County will also be purchasing a computer-aided dispatch system, which includes mobile computer-aided design (CAD), mapping, mobile mapping, automated vehicle location capabilities, civil automation, financial tracking abilities, jail administration integration, records management system, and many more capabilities that can be accessed by other local law enforcement agencies. The cost of this system is \$328,558 and will be covered by general fund operating revenues. Other law enforcement agencies will have access to this system but will be responsible for covering their licensing costs and any required hardware.

The County has contracted with Black & Veatch for the design and construction of an anaerobic digester at the Liverpool Waste Water Treatment Plant. The anaerobic digester will provide a significant portion of the energy needed to operate the facility and significantly reduce the cost of plant operations. The cost of constructing the anaerobic digester is estimated to be \$35,000,000, and the annual savings realized from its operation will be in excess of \$2,000,000 per year. This savings will cover the principal and interest payments for the debt issued to cover the cost of building the digester. This project is expected to be completed by September of 2018 with the digester producing the necessary gas to operate the facility in October 2018.

The Medina County Auditor's Office

Department Focus Auditor Mike Kovack serves as the Chief Fiscal Officer of Medina County. He is responsible for the custody and disbursement of nearly \$550,000,000 in funds received each year by the County. As the guardian of all County funds, the Auditor maintains the official records of all receipts, disbursement and funds available.

Real Estate The Medina County Auditor's Office serves as the assessor of all property within Medina County and, under Ohio law, must view and appraise each of the more than 84,060 parcels of real estate in the County every six years.

Areas of Responsibility Auditor Kovack's Office handles a variety of responsibilities vital to the healthy operation of the County. These responsibilities include:

- *Tax Settlements
- *Presentation of the annual tax budgets of the 50 districts in the County
- *Weights and Measures accuracy

Eligibility for Tax Reductions Auditor Kovack determines the eligibility of homeowners for various tax reductions under the Homestead Exemption Act, Current Agricultural Use Value, forestry and other tax reduction programs. The Auditor's Office makes every effort to keep the residents of the County apprised of the tax reduction programs available.

Boards The auditor oversees the Budget Commission which is responsible for reviewing and approving the budget for the county, cities, villages, townships and schools. He also oversees the Board of Revision which reviews taxpayers' requests for revaluation of real estate. He also serves as the Secretary on the Data Processing Board.

Independent Audit

The Independent Accountant, Dave Yost, Auditor of State's Office, has issued an unmodified ("clean") opinion on the Medina County financial statements for year ended December 31, 2017. The Independent Auditor's report is located at the front of the financial section of this report.

GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Medina County, Ohio, for its comprehensive annual financial report for the year ended December 31, 2016. This marked the thirty-second consecutive year that the County has received this award.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility to receive the certificate.

The publication of this CAFR represents an important achievement in the ability of Medina County to provide significantly enhanced financial information and accountability to the citizens of Medina County, its elected officials, County management, and investors. This report continues the aggressive program of the County Auditor's Office to improve the County's overall financial accounting, management, and reporting capabilities.

Acknowledgments

This report would not have been possible without the dedication, determination and high professional standards of Sharon Creswell, MaryBeth Guenther and Kyle Dickel.

I would also like to recognize the cooperation of each of the agencies and departments of the County, especially Scott Miller, County Administrator, and Mike Pataky, Finance Director.

Finally, I would like to acknowledge the invaluable contributions made by Auditor of State Dave Yost, Local Government Services Section.

Sincerely,

A handwritten signature in cursive script that reads "Mike Kovack".

MIKE E. KOVACK
Medina County Auditor

*Medina County, Ohio
Elected Officials*

December 31, 2017

Board of County Commissioners

Patricia G. Geissman, President

Adam Friedrich

William Hutson

Mike Kovack

Auditor

David Wadsworth

Clerk of Courts

Dr. Lisa Deranek

Coroner

Andrew Conrad

Engineer

Steven Forrest Thompson

Prosecutor

Colleen Swedyk

Recorder

Tom Miller

Sheriff

John Burke

Treasurer

Common Pleas Court Judges

General

Joyce V. Kimbler

Christopher Collier

Domestic Relations

Mary Kovack

Probate and Juvenile Court

Kevin Dunn

Medina County, Ohio Organizational Chart December 31, 2017





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Medina County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2016

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio (the County), as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio, as of December 31, 2017, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Achievement Center Fund, School Sales Tax Fund, and Public Assistance Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *management's discussion and analysis* and schedules of net pension liabilities and pension contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2018, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

June 29, 2018

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Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

The discussion and analysis of Medina County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2017. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter, financial statements and notes to the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2017 are:

- During 2017, \$2.06 million in casino revenue was received by the County. The Board of County Commissioners utilized these receipts to supplement general fund operations, undertake various building improvements and repairs. The original 2017 budgetary estimate for this revenue source was \$2.07 million; however, competition from racetrack gambling venues, from which counties receive no percentage of proceeds, has reduced the amount wagered in the four Ohio casinos and the corresponding taxes collected and distributed to the counties. Internal budgetary adjustments were implemented by the Board to account for this revenue shortfall.
- In 2017, the County received a combined total of \$3,573,929 from local government fund distributions and casino tax revenue. As recently as 2008, however, the County was receiving in excess of \$4 million from a combination of tangible personal taxes, public utility taxes, and local government funds. It can easily be noted, therefore, that Ohio legislative changes that eliminated or greatly reduced these tax and revenue sharing programs have left the County with less operating dollars, even with the addition of casino revenues.
- The County ended 2017 with a general fund carryover balance that covered approximately 17 percent of total expenditures and other financing uses in the fund on a budget basis. The County continues to be committed to meeting the ongoing service needs of its residents and businesses through prudent budget planning and flexibility.

Using this Comprehensive Annual Financial Report (CAFR)

This annual report consists of a series of financial statements and notes to those statements. These statements are prepared and organized so the reader can understand Medina County as a financial whole and entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial conditions.

The statement of net position and statement of activities provide information about the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those finances. Major fund financial statements provide the next level of detail. For government funds, these statements tell how services were financed in the short-term as well as what dollars remain for future spending. The fund financial statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column. In the case of Medina County, the general fund is by far the most significant fund. The achievement center, school sales tax, and public assistance special revenue funds, Medina County sewer district, Medina County water district and solid waste management enterprise funds are also included as major funds.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

While this document contains the information about funds used by the County to provide programs and activities for our citizens, the view of the County as a whole looks at all financial transactions and asks the question: "How did we do financially during 2017?" The statement of net position and the statement of activities answer this question; these statements include all (non-fiduciary) assets and deferred outflows of resources and liabilities and deferred inflows of resources using the full accrual basis of accounting similar to the accounting used by private-sector companies. The full accrual basis of accounting method took into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's net position and changes in net position. The change in net position is important because it tells the reader whether the financial position of the County as a whole has improved or diminished. To evaluate the overall position of the County, financial information such as changes in the County's tax base, current property tax laws in Ohio restricting revenue growth, and the condition of the County's capital assets will also need to be reviewed.

The *Statement of Net Position* and the *Statement of Activities* are divided into the following categories:

- Assets
- Deferred Outflows of Resources
- Liabilities
- Deferred Inflows of Resources
- Net Position
- Program Revenue and Expenses
- General Revenues
- Net Position Beginning of Year and Year End

Reporting on the County's Most Significant Funds

Fund Financial Statements

The presentation of the County's major funds begins on page 18. Fund financial reports provide detailed information about the County's major funds based on the restrictions on the use of monies. The County has established many funds which account for the multitude of services, facilities and infrastructure provided to our residents. However, these fund financial statements focus on the County's most significant funds. In the case of Medina County, the major funds are the general, achievement center, school sales tax, public assistance, Medina County sewer district, Medina County water district and solid waste management.

Governmental Funds

Most of the County's activities are reported in the governmental funds which focus on how money flows into and out of those funds and the balances left at year end available for spending in future periods. Governmental funds are reported using an accounting method called modified accrual accounting which measures cash and all other financial assets that are expected to be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future on services provided to our residents. The relationship (or differences) between governmental activities (reported in the statement of net position and the statement of activities) and governmental funds is reconciled in the financial statements.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

Proprietary Funds

The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses several enterprise funds to account for various operations. The County's major enterprise funds are the Medina County sewer district, Medina County water district, and the solid waste management. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. Specifically, the internal service funds account for the medical benefit self-insurance program and the workers' compensation program for employees of the County.

The County as a Whole

The statement of net position looks at the County as a whole. Table 1 provides a summary of the County's net position for 2017 compared to 2016.

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Assets						
Current and Other Assets	\$120,204,007	\$116,294,055	\$33,908,072	\$33,760,276	\$154,112,079	\$150,054,331
Capital Assets, Net	62,225,717	58,518,178	257,213,392	247,097,495	319,439,109	305,615,673
<i>Total Assets</i>	<u>182,429,724</u>	<u>174,812,233</u>	<u>291,121,464</u>	<u>280,857,771</u>	<u>473,551,188</u>	<u>455,670,004</u>
Deferred Outflows of Resources						
Deferred Charge on Refunding	18,670	23,230	0	0	18,670	23,230
Pension	29,118,260	21,931,777	4,697,147	2,936,888	33,815,407	24,868,665
<i>Total Deferred Outflows of Resources</i>	<u>29,136,930</u>	<u>21,955,007</u>	<u>4,697,147</u>	<u>2,936,888</u>	<u>33,834,077</u>	<u>24,891,895</u>
Liabilities						
Current and Other Liabilities	9,856,170	8,946,416	2,392,569	3,659,380	12,248,739	12,605,796
Long-Term Liabilities:						
Due Within One Year	1,373,991	1,412,765	6,669,805	6,392,615	8,043,796	7,805,380
Due In More Than One Year:						
Net Pension Liability	76,051,380	59,127,325	11,158,068	7,611,998	87,209,448	66,739,323
Other Amounts	15,227,679	16,226,647	58,418,542	55,295,869	73,646,221	71,522,516
<i>Total Liabilities</i>	<u>102,509,220</u>	<u>85,713,153</u>	<u>78,638,984</u>	<u>72,959,862</u>	<u>181,148,204</u>	<u>158,673,015</u>
Deferred Inflows of Resources						
Property Taxes	28,496,050	27,939,634	0	0	28,496,050	27,939,634
Pension	931,740	1,578,116	91,951	194,506	1,023,691	1,772,622
<i>Total Deferred Inflows of Resources</i>	<u>29,427,790</u>	<u>29,517,750</u>	<u>91,951</u>	<u>194,506</u>	<u>29,519,741</u>	<u>29,712,256</u>
Net Position						
Net Investment in Capital Assets	52,707,349	48,140,122	193,293,164	186,350,512	246,000,513	234,490,634
Restricted for:						
Capital Projects	1,065,865	605,841	0	0	1,065,865	605,841
Debt Service	3,454,309	3,067,338	0	0	3,454,309	3,067,338
Developmentally Disabled Education	21,818,972	22,327,937	0	0	21,818,972	22,327,937
County Schools Permanent Improvements	1,998,778	1,984,040	0	0	1,998,778	1,984,040
Public Assistance	145,742	491,718	0	0	145,742	491,718
ADAMH Operations	6,408,299	5,872,410	0	0	6,408,299	5,872,410
Road and Bridge Repairs	8,950,549	8,092,672	0	0	8,950,549	8,092,672
County Home Operations	897,496	856,038	0	0	897,496	856,038
Courthouse Security	1,132,695	1,043,046	0	0	1,132,695	1,043,046
Ditch Maintenance	6,984,103	6,701,943	0	0	6,984,103	6,701,943
Drug Enforcement	927,392	907,235	0	0	927,392	907,235
Real Estate Assessments	7,386,254	5,308,156	0	0	7,386,254	5,308,156
Shelter Care and Youth Services	425,855	597,591	0	0	425,855	597,591
Other Purposes	3,054,994	3,911,910	0	0	3,054,994	3,911,910
Unclaimed Monies	47,577	64,717	0	0	47,577	64,717
Unrestricted (Deficit)	(37,776,585)	(28,436,377)	23,794,512	24,289,779	(13,982,073)	(4,146,598)
<i>Total Net Position</i>	<u>\$79,629,644</u>	<u>\$81,536,337</u>	<u>\$217,087,676</u>	<u>\$210,640,291</u>	<u>\$296,717,320</u>	<u>\$292,176,628</u>

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

The net pension liability (NPL) is the largest single liability reported by the County December 31, 2017, and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement 27." For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability*. GASB 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 requires the net pension liability to equal the County's proportionate share of each plan's collective:

1. Present value of estimated future pension benefits attributable to active and inactive employees' past service.
2. Minus plan assets available to pay these benefits.

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system as against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required pension payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability is satisfied, this liability is separately identified within the long-term liability section of the statement of net position.

In accordance with GASB 68, the County's statements prepared on an accrual basis of accounting include an annual pension expense for their proportionate share of each plan's change in net pension liability not accounted for as deferred inflows/outflows.

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Total assets increased in 2017, primarily due to increases in cash balances and non-depreciable capital assets.

Total liabilities increased mainly due to increases related to the net pension liability. The net pension liability increase represents the County's proportionate share of the OPERS traditional and STRS plans' unfunded benefits. As indicated above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability.

Table 2 shows the changes in net position for the year ended December 31, 2017 as compared to 2016.

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Revenues						
Program Revenues						
Charges for Services	\$16,851,324	\$14,664,928	\$35,481,530	\$31,167,476	\$52,332,854	\$45,832,404
Operating Grants and Contributions	33,379,337	36,047,421	0	0	33,379,337	36,047,421
Capital Grants and Contributions	3,869,459	2,001,913	4,786,571	10,733,112	8,656,030	12,735,025
Total Program Revenues	54,100,120	52,714,262	40,268,101	41,900,588	94,368,221	94,614,850
General Revenues						
Property Taxes	29,056,996	28,616,360	0	0	29,056,996	28,616,360
Sales Taxes	26,253,342	25,751,682	0	0	26,253,342	25,751,682
Property Transfer Taxes	2,519,872	2,590,112	0	0	2,519,872	2,590,112
Grants and Entitlements	5,304,972	5,508,104	0	0	5,304,972	5,508,104
Interest	1,218,661	844,032	212	0	1,218,873	844,032
Miscellaneous	2,762,629	3,661,465	308,060	704,014	3,070,689	4,365,479
Total General Revenues	67,116,472	66,971,755	308,272	704,014	67,424,744	67,675,769
Total Revenues	121,216,592	119,686,017	40,576,373	42,604,602	161,792,965	162,290,619
Program Expenses						
General Government:						
Legislative and Executive	26,949,702	26,850,442	0	0	26,949,702	26,850,442
Judicial	12,674,683	11,741,613	0	0	12,674,683	11,741,613
Public Safety	26,542,908	22,445,001	0	0	26,542,908	22,445,001
Public Works	9,305,341	9,452,127	0	0	9,305,341	9,452,127
Health	28,109,098	26,746,760	0	0	28,109,098	26,746,760
Human Services	18,800,714	17,098,026	0	0	18,800,714	17,098,026
Economic Development and Assistance - Primary Government	263,233	574,702	0	0	263,233	574,702
Economic Development and Assistance - External Government	283,444	279,853	0	0	283,444	279,853
Interest and Fiscal Charges	287,249	297,394	0	0	287,249	297,394
Sewer	0	0	17,321,103	19,001,448	17,321,103	19,001,448
Water	0	0	9,520,230	10,334,207	9,520,230	10,334,207
Solid Waste	0	0	7,194,568	6,609,794	7,194,568	6,609,794
Total Program Expenses	123,216,372	115,485,918	34,035,901	35,945,449	157,252,273	151,431,367
Increase (Decrease) in Net Position Before Transfers	(1,999,780)	4,200,099	6,540,472	6,659,153	4,540,692	10,859,252
Transfers	93,087	0	(93,087)	0	0	0
<i>Change in Net Position</i>	(1,906,693)	4,200,099	6,447,385	6,659,153	4,540,692	10,859,252
Net Position, January 1 - (Restated)	81,536,337	n/a	210,640,291	203,981,138	292,176,628	n/a
Net Position, December 31	\$79,629,644	\$81,536,337	\$217,087,676	\$210,640,291	\$296,717,320	\$292,176,628

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Governmental Activities

The overall financial strength of the County remained stable despite the ongoing economic concerns throughout the County as a whole.

Total governmental activities revenue for the County for 2017 increased from 2016. The increase was primarily due to increases in charges for services and capital grants and contributions program revenues.

Overall, program revenues increased over the prior year by \$1,385,858. Charges for services revenue increased from 2016 to 2017 by \$2,186,396. Operating grants and contributions decreased from the prior year primarily due to decreased achievement center grants. Capital grants and contributions increased from the prior year due to capital improvement and Ohio Public Works Commission (OPWC) grants.

General revenues increased over the prior year. The main reason for the increase was due to increases in sales taxes and property taxes.

Total governmental activities expenses for the County for 2017 increased by \$7,730,454, mainly due to higher public safety, health, and judicial expenses. The majority for the increase in expenses was in relation to increases in net pension liability, which represents the County's proportionate share of the OPERS traditional plan's unfunded benefits. Changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability.

These three expense categories accounted for \$67,326,689 in expenses out of \$123,216,372 in total expenses for the governmental activities; under half of the expenses were covered by direct charges to users of the services and grants. A portion of those charges are for fees charged for septic and solid waste sites and for the collection of license and permit fees throughout the County.

Public safety charges for services include fees for boarding prisoners and for special details.

Business-Type Activities

Business-type activities revenues for the County for 2017 decreased from 2016. The decrease was largely due to decreased program revenues, as capital grants and contributions decreased while charges for services increased.

Business-type activities expenses for the County for 2017 decreased from 2016, primarily due to lower contractual services related to all three business-type funds.

Table 3 presents a summary for governmental activities, the total cost of services and the cost of providing these services as of December 31, 2017 as compared to 2016.

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Table 3
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2017	2016	2017	2016
General Government:				
Legislative and Executive	\$26,949,702	\$26,850,442	(\$21,121,593)	(\$20,490,502)
Judicial	12,674,683	11,741,613	(8,167,355)	(6,893,637)
Public Safety	26,542,908	22,445,001	(18,630,671)	(15,732,453)
Public Works	9,305,341	9,452,127	3,842,148	1,039,173
Health	28,109,098	26,746,760	(16,610,240)	(14,057,469)
Human Services	18,800,714	17,098,026	(7,783,209)	(5,941,456)
Economic Development and Assistance - Primary Government	263,233	574,702	(153,121)	(196,222)
Economic Development and Assistance - External Government	283,444	279,853	(204,962)	(201,696)
Interest and Fiscal Charges	287,249	297,394	(287,249)	(297,394)
Total	\$123,216,372	\$115,485,918	(\$69,116,252)	(\$62,771,656)

Of the County's \$123,216,372 in governmental expenses, \$54,100,120 was covered by program revenues consisting of charges for services, operating grants and contributions and capital grants and contributions. The remaining expenses had to be paid from property and sales taxes, property transfer taxes, unrestricted grants, interest and miscellaneous revenues.

The County's Funds

Governmental Funds

Medina County uses fund accounting as mandated by governmental legal requirements. The importance of accounting and reporting using this method is to demonstrate compliance with these finance related requirements.

Information about the County's governmental funds begins on page 18. These funds are accounted for using the modified accrual basis of accounting. All governmental funds had total revenues of \$121,350,229 and expenditures of \$119,013,357.

The most significant fund is the general fund with a year-end fund balance of \$10,261,767, which included an unassigned fund balance of \$6,773,294 compared to annual expenditures of \$41,550,076. Revenues and other financing sources exceeded expenditures and other financing uses by \$292,775, mainly due to increased charges for services and property and sales tax revenues over the prior year.

The Achievement Center revenues of \$23,026,160, with the majority being property taxes, allowed for the operations of a school for the developmentally disabled. This fund's operating expenditures increased by \$804,675 to \$23,285,348 for 2017.

The school sales tax revenues of \$13,108,974 allowed the fund to increase its fund balance by \$14,738, for a total fund balance of \$1,998,778.

The public assistance revenues of \$6,319,776, mostly from State and Federal grants, allowed for the County to run various programs to help those in need. This fund's operating expenditures of \$7,896,140 exceeded revenues, as the general fund transferred revenues to help offset this deficiency.

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Business-Type Funds

The County has three business-type activities funds: Medina County sewer district, Medina County water district and solid waste management. Total net position increased by \$6,447,385 from 2016 to 2017. The increase is attributed to an increase in charges for services revenue, with total revenues continuing to exceed expenses.

Long-term liabilities increased in 2017 due to the County issuing more Ohio Water Development Authority (OWDA) loans.

General Fund Budgeting Highlights

The County's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the general fund. During the course of 2017, the County amended its general fund budget several times. At the direction of County Commissioners, all capital projects and requests for capital type purchases must be reviewed and approved individually by the Commissioners, although the County's legal level of control is at the object level for all funds and any budget modifications may only be made by resolution of the County Commissioners.

The general fund supports many major activities such as the sheriff's department, building and planning departments as well as the legislative and most executive activities. Some major capital projects are funded with general fund dollars. By resolution, these funds are transferred from the general fund to capital projects funds where the revenue and expenditures for the capital improvement are tracked and monitored. Although some of the original appropriations were gradually increased during the year, the County continued to maintain a respectable level of liquidity in the general fund by maintaining unrestricted cash at year end.

During the course of 2017, the County was very conservative about increasing its final budgeted projections. Although the Budget Commission processed multiple adjustments to both the original estimated revenues and original appropriations, these changes only increased estimated revenues and other sources and appropriations and other uses by \$1,090,809 and \$1,230,110, respectively.

Certain revenue line items had increases of actual revenue being brought into the County, as compared to what was projected. For the general fund, final budgeted revenues were \$43,492,150 and actual revenue collections were \$44,484,772. The increase was due to the receipt of increased revenues of several line items. Actual expenditures and other financing uses were \$2,456,685 less than final budgeted appropriations due to the County spending less on personnel and contractual services.

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Capital Assets and Debt Administration

Capital Assets

Table 4
Capital Assets, Net of Depreciation

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Land	\$2,811,485	\$2,811,485	\$1,001,720	\$1,001,720	\$3,813,205	\$3,813,205
Construction in Progress	917,272	70,998	14,956,800	6,483,402	15,874,072	6,554,400
Buildings	29,834,032	29,981,775	8,853,536	8,418,506	38,687,568	38,400,281
Improvements Other than Buildings	6,391,959	2,514,766	23,172,032	24,816,674	29,563,991	27,331,440
Equipment	4,106,570	4,433,435	1,593,393	1,584,953	5,699,963	6,018,388
Infrastructure						
Bridges	14,182,901	14,458,307	0	0	14,182,901	14,458,307
Roads	677,492	958,182	0	0	677,492	958,182
Culverts	3,300,303	3,281,844	0	0	3,300,303	3,281,844
Signals	3,703	7,386	0	0	3,703	7,386
Sewer Lines	0	0	105,947,907	105,839,816	105,947,907	105,839,816
Water Lines	0	0	101,688,004	98,952,424	101,688,004	98,952,424
Totals	<u>\$62,225,717</u>	<u>\$58,518,178</u>	<u>\$257,213,392</u>	<u>\$247,097,495</u>	<u>\$319,439,109</u>	<u>\$305,615,673</u>

Total capital assets for Medina County as of December 31, 2017, were \$319,439,109, an increase of \$13,823,436 over 2016. The increase was due to the additions for both governmental and business-type activities being higher than amounts for depreciation. For additional information see Note 12 to the basic financial statements.

The County Commissioners are committed along with the administration to maintain its capital assets at a condition acceptable to provide the best possible service for all residents.

During the year, \$1,225,105 in sewer lines and \$651,056 in water lines were donated by developers. Capital contributions also include amounts for tap-in fees.

The administration continues to seek grants for infrastructure projects as well as improving County facilities and services. The County expects to continue to apply for and receive Community Development Block Grant money to help fund various qualifying projects in the future.

Debt Administration

On December 31, 2017, Medina County had total governmental activity general obligation bonded debt outstanding of \$9,732,068. Outstanding special assessment bonds totaled \$285,000. In the event of payment default by the property owner the County would be responsible for the debt service payments. All bonds are backed by the full faith and credit of the County.

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Table 5
Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
General Obligation Bonds	\$9,732,068	\$10,602,103	\$0	\$0	\$9,732,068	\$10,602,103
Special Assessment Bonds	285,000	355,000	0	0	285,000	355,000
OWDA Loans	0	0	62,595,573	59,223,038	62,595,573	59,223,038
OPWC Loans	76,355	86,397	1,249,724	1,293,180	1,326,079	1,379,577
Rural Lorain Waterline Loan	0	0	74,931	93,154	74,931	93,154
<i>Totals</i>	<u>\$10,093,423</u>	<u>\$11,043,500</u>	<u>\$63,920,228</u>	<u>\$60,609,372</u>	<u>\$74,013,651</u>	<u>\$71,652,872</u>

During 2017, Medina County's long-term debt increased. The governmental activities debt obligations decreased by \$950,077. Business-type activities saw an increase of \$3,310,856 in long-term debt due to debt issuances exceeding amounts being paid down.

The County maintains an "AA" credit rating on its long-term bonds from Standard & Poor's Rating Group and "Aa1" from Moody's Investors Service, Incorporated. State Statute limits the total amount of debt a governmental entity can issue.

The County has loans outstanding to the Ohio Water Development Authority (OWDA). During 2017, \$9,910,175 was retired and the County had \$13,282,710 in proceeds. The outstanding balance at year-end was \$62,595,573. The loan proceeds were used for ongoing various improvements to waterlines and sewer system improvements and replacements. They are being repaid primarily from charges for services from the business-type activities funds and a portion of the debt is also being repaid from special assessments charged to the benefited property owners.

The County has loans outstanding to the Ohio Public Works Commission (OPWC). During 2017, \$10,042 was retired for governmental purposes and \$43,456 was retired for business-type activities. The outstanding balances at year-end were \$76,355 and \$1,249,724 for governmental and business-type, respectively.

For the governmental activities, the general obligation bonds outstanding at December 31, 2017, were \$9,732,068, with \$874,255 being retired during the year. All bonds are backed by the full faith and credit of the County.

In addition to the above mentioned debt, County long-term obligations include compensated absences and net pension liability. Additional information on the County's long-term obligations can be found in Note 15 of the notes to the basic financial statements.

Current Financial Related Activities

The unemployment rate for the County is currently 4.0 percent, which decreased from a year ago. This rate is below the State's unemployment rate of 4.5 percent, and the national average of 4.1 percent.

These factors, along with inflationary trends, were considered in preparing the County's budget for the 2017 year. At the end of the 2017 year, the fund balance in the general fund decreased by \$598,215.

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Contacting the County Auditor's Office

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Medina County Auditor's Office, 144 North Broadway, Medina, Ohio 44256. E-MAIL: auditor@medinacountyauditor.org.

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Medina County, Ohio
Statement of Net Position
December 31, 2017

	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$71,509,436	\$22,831,098	\$94,340,534
Cash and Cash Equivalents:			
In Segregated Accounts	79,649	0	79,649
With Fiscal Agents	454,485	0	454,485
Material and Supplies Inventory	401,169	384,157	785,326
Accrued Interest Receivable	455,861	0	455,861
Accounts Receivable	240,545	4,720,221	4,960,766
Internal Balances	(197,260)	197,260	0
Intergovernmental Receivable	9,536,529	0	9,536,529
Sales Taxes Receivable	4,223,828	0	4,223,828
Property Taxes Receivable	28,973,867	0	28,973,867
Special Assessments Receivable	4,386,484	0	4,386,484
Loans Receivable	139,414	0	139,414
Investment in Joint Venture	0	5,775,336	5,775,336
Nondepreciable Capital Assets	3,728,757	15,958,520	19,687,277
Depreciable Capital Assets, Net	58,496,960	241,254,872	299,751,832
<i>Total Assets</i>	<u>182,429,724</u>	<u>291,121,464</u>	<u>473,551,188</u>
Deferred Outflows of Resources			
Deferred Charge on Refunding	18,670	0	18,670
Pension	29,118,260	4,697,147	33,815,407
<i>Total Deferred Outflows of Resources</i>	<u>29,136,930</u>	<u>4,697,147</u>	<u>33,834,077</u>
Liabilities			
Accounts Payable	1,755,274	1,524,062	3,279,336
Contracts Payable	557,595	351,850	909,445
Accrued Wages and Benefits	1,705,678	250,698	1,956,376
Matured Compensated Absences Payable	82,386	0	82,386
Accrued Interest Payable	25,096	829	25,925
Intergovernmental Payable	4,639,689	265,130	4,904,819
Claims Payable	1,090,452	0	1,090,452
Long-Term Liabilities:			
Due Within One Year	1,373,991	6,669,805	8,043,796
Due In More Than One Year:			
Net Pension Liability (See Note 26)	76,051,380	11,158,068	87,209,448
Other Amounts Due in More Than One Year	15,227,679	58,418,542	73,646,221
<i>Total Liabilities</i>	<u>102,509,220</u>	<u>78,638,984</u>	<u>181,148,204</u>
Deferred Inflows of Resources			
Property Taxes	28,496,050	0	28,496,050
Pension	931,740	91,951	1,023,691
<i>Total Deferred Inflows of Resources</i>	<u>29,427,790</u>	<u>91,951</u>	<u>29,519,741</u>
Net Position			
Net Investment in Capital Assets	52,707,349	193,293,164	246,000,513
Restricted for:			
Capital Projects	1,065,865	0	1,065,865
Debt Service	3,454,309	0	3,454,309
Developmentally Disabled Education	21,818,972	0	21,818,972
County Schools Permanent Improvements	1,998,778	0	1,998,778
Public Assistance	145,742	0	145,742
ADAMH Operations	6,408,299	0	6,408,299
Road and Bridge Repairs	8,950,549	0	8,950,549
County Home Operations	897,496	0	897,496
Courthouse Security	1,132,695	0	1,132,695
Ditch Maintenance	6,984,103	0	6,984,103
Drug Enforcement	927,392	0	927,392
Real Estate Assessments	7,386,254	0	7,386,254
Shelter Care and Youth Services	425,855	0	425,855
Other Purposes	3,054,994	0	3,054,994
Unclaimed Monies	47,577	0	47,577
Unrestricted (Deficit)	(37,776,585)	23,794,512	(13,982,073)
<i>Total Net Position</i>	<u>\$79,629,644</u>	<u>\$217,087,676</u>	<u>\$296,717,320</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Activities
For the Year Ended December 31, 2017

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government				
Legislative and Executive	\$26,949,702	\$5,658,466	\$169,643	\$0
Judicial	12,674,683	2,748,356	1,758,972	0
Public Safety	26,542,908	4,837,236	3,075,001	0
Public Works	9,305,341	1,111,182	8,166,848	3,869,459
Health	28,109,098	493,605	11,005,253	0
Human Services	18,800,714	1,900,462	9,117,043	0
Economic Development and Assistance - Primary Government	263,233	23,535	86,577	0
Economic Development and Assistance - External Government	283,444	78,482	0	0
Interest and Fiscal Charges	287,249	0	0	0
<i>Total Governmental Activities</i>	<u>123,216,372</u>	<u>16,851,324</u>	<u>33,379,337</u>	<u>3,869,459</u>
Business-Type Activities				
Sewer	17,321,103	18,169,114	0	3,268,115
Water	9,520,230	10,528,259	0	1,518,456
Solid Waste	7,194,568	6,784,157	0	0
<i>Total Business-Type Activities</i>	<u>34,035,901</u>	<u>35,481,530</u>	<u>0</u>	<u>4,786,571</u>
<i>Total</i>	<u>\$157,252,273</u>	<u>\$52,332,854</u>	<u>\$33,379,337</u>	<u>\$8,656,030</u>

General Revenues

- Property Taxes Levied for:
 - General Purposes
 - Debt Service
 - Achievement Center
 - County Home
 - DRETAC
 - Drug Enforcement
- Sales Taxes Levied for:
 - General Purposes
 - Achievement Center
 - School Sales Tax
- Property Transfer Taxes
- Grants and Entitlements not Restricted to Specific Programs
- Interest
- Miscellaneous

Total General Revenues

Transfers

Change in Net Position

Net Position Beginning of Year - Restated (See Note 3)

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-Type Activities	Total
(\$21,121,593)	\$0	(\$21,121,593)
(8,167,355)	0	(8,167,355)
(18,630,671)	0	(18,630,671)
3,842,148	0	3,842,148
(16,610,240)	0	(16,610,240)
(7,783,209)	0	(7,783,209)
(153,121)	0	(153,121)
(204,962)	0	(204,962)
(287,249)	0	(287,249)
<u>(69,116,252)</u>	<u>0</u>	<u>(69,116,252)</u>
0	4,116,126	4,116,126
0	2,526,485	2,526,485
0	(410,411)	(410,411)
<u>0</u>	<u>6,232,200</u>	<u>6,232,200</u>
<u>(69,116,252)</u>	<u>6,232,200</u>	<u>(62,884,052)</u>
10,358,370	0	10,358,370
764,510	0	764,510
15,413,744	0	15,413,744
800,731	0	800,731
310,488	0	310,488
1,409,153	0	1,409,153
13,123,139	0	13,123,139
21,229	0	21,229
13,108,974	0	13,108,974
2,519,872	0	2,519,872
5,304,972	0	5,304,972
1,218,661	212	1,218,873
<u>2,762,629</u>	<u>308,060</u>	<u>3,070,689</u>
67,116,472	308,272	67,424,744
93,087	(93,087)	67,424,744
(1,906,693)	6,447,385	4,540,692
<u>81,536,337</u>	<u>210,640,291</u>	<u>292,176,628</u>
<u>\$79,629,644</u>	<u>\$217,087,676</u>	<u>\$296,717,320</u>

Medina County, Ohio

Balance Sheet

Governmental Funds

December 31, 2017

	General	Achievement Center	School Sales Tax	Public Assistance	Other Governmental Funds	Total Governmental Funds
Assets						
Equity in Pooled Cash and Cash Equivalents	\$7,636,364	\$21,865,004	\$3,256,516	\$1,198,962	\$34,552,888	\$68,509,734
Cash and Cash Equivalents:						
In Segregated Accounts	75,023	0	0	0	4,626	79,649
With Fiscal Agents	0	454,485	0	0	0	454,485
Materials and Supplies Inventory	84,333	93,619	0	0	223,217	401,169
Accrued Interest Receivable	455,861	0	0	0	0	455,861
Accounts Receivable	170,075	890	0	0	69,580	240,545
Intergovernmental Receivable	2,975,183	1,751,084	0	117,920	4,692,342	9,536,529
Interfund Receivable	747,602	0	0	3,088	62,548	813,238
Sales Taxes Receivable	2,112,394	0	2,111,434	0	0	4,223,828
Property Taxes Receivable	10,546,922	15,651,948	0	0	2,774,997	28,973,867
Special Assessments Receivable	0	0	0	0	4,386,484	4,386,484
Loans Receivable	0	0	0	0	139,414	139,414
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	47,577	0	0	0	0	47,577
Total Assets	<u>\$24,851,334</u>	<u>\$39,817,030</u>	<u>\$5,367,950</u>	<u>\$1,319,970</u>	<u>\$46,906,096</u>	<u>\$118,262,380</u>
Liabilities						
Accounts Payable	\$499,715	\$190,624	\$0	\$309,675	\$739,338	\$1,739,352
Contracts Payable	7,962	122,020	0	0	427,613	557,595
Accrued Wages and Benefits	887,983	362,012	0	132,514	323,169	1,705,678
Matured Compensated Absences Payable	77,971	874	0	0	3,541	82,386
Interfund Payable	13,787	4,229	0	82,211	728,674	828,901
Intergovernmental Payable	684,471	275,029	3,369,172	82,922	225,038	4,636,632
Total Liabilities	<u>2,171,889</u>	<u>954,788</u>	<u>3,369,172</u>	<u>607,322</u>	<u>2,447,373</u>	<u>9,550,544</u>
Deferred Inflows of Resources						
Property Taxes	10,311,648	15,448,307	0	0	2,736,095	28,496,050
Unavailable Revenue	2,106,030	1,488,506	0	117,920	7,158,723	10,871,179
Total Deferred Inflows of Resources	<u>12,417,678</u>	<u>16,936,813</u>	<u>0</u>	<u>117,920</u>	<u>9,894,818</u>	<u>39,367,229</u>
Fund Balances						
Nonspendable	131,910	93,619	0	0	223,217	448,746
Restricted	136,340	21,831,810	1,998,778	594,728	35,369,849	59,931,505
Assigned	3,220,223	0	0	0	72,542	3,292,765
Unassigned (Deficit)	6,773,294	0	0	0	(1,101,703)	5,671,591
Total Fund Balances	<u>10,261,767</u>	<u>21,925,429</u>	<u>1,998,778</u>	<u>594,728</u>	<u>34,563,905</u>	<u>69,344,607</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$24,851,334</u>	<u>\$39,817,030</u>	<u>\$5,367,950</u>	<u>\$1,319,970</u>	<u>\$46,906,096</u>	<u>\$118,262,380</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2017*

Total Governmental Funds Balances	\$69,344,607
 <i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	62,225,717
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds:	
Delinquent Property Taxes	375,962
Charges for Services	151,659
Fines and Forfeitures	14,405
Intergovernmental	5,942,669
Special Assessments	4,386,484
Total	10,871,179
Internal service funds are used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position:	
Net Position	1,839,529
Internal Balances	(181,597)
Compensated Absences	3,165
Total	1,661,097
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental fund, an interest expenditure is reported when due.	(25,096)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
General Obligation Bonds	(9,732,068)
Special Assessment Bonds	(285,000)
OPWC Loans	(76,355)
Compensated Absences	(6,508,247)
Deferred Charge on Refunding	18,670
Total	(16,583,000)
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds:	
Deferred Outflows - Pension	29,118,260
Net Pension Liability	(76,051,380)
Deferred Inflows - Pension	(931,740)
Total	(47,864,860)
 <i>Net Position of Governmental Activities</i>	 <u><u>\$79,629,644</u></u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2017

	General	Achievement Center	School Sales Tax	Public Assistance	Other Governmental Funds	Total Governmental Funds
Revenues						
Property Taxes	\$10,424,816	\$15,510,910	\$0	\$0	\$3,299,539	\$29,235,265
Sales Taxes	13,123,139	21,229	13,108,974	0	0	26,253,342
Property Transfer Taxes	2,519,872	0	0	0	0	2,519,872
Charges for Services	9,177,503	6,045	0	0	5,854,211	15,037,759
Licenses and Permits	4,667	0	0	0	0	4,667
Fines and Forfeitures	568,196	0	0	0	306,568	874,764
Intergovernmental	5,412,641	7,441,225	0	6,238,093	23,375,665	42,467,624
Special Assessments	0	0	0	0	435,477	435,477
Interest	1,133,725	1,468	0	0	83,468	1,218,661
Rentals	4,311	0	0	0	212,325	216,636
Donations	0	6,625	0	3,723	313,185	323,533
Other	2,053,919	38,658	0	77,960	592,092	2,762,629
<i>Total Revenues</i>	<u>44,422,789</u>	<u>23,026,160</u>	<u>13,108,974</u>	<u>6,319,776</u>	<u>34,472,530</u>	<u>121,350,229</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	11,536,036	0	13,094,236	0	996,191	25,626,463
Judicial	8,428,821	0	0	0	2,747,753	11,176,574
Public Safety	18,091,816	0	0	0	5,295,544	23,387,360
Public Works	504,773	0	0	0	8,123,606	8,628,379
Health	0	23,285,348	0	0	3,873,848	27,159,196
Human Services	2,620,186	0	0	7,896,140	6,731,092	17,247,418
Economic Development and Assistance	85,000	0	0	0	178,233	263,233
Capital Outlay	0	0	0	0	4,006,840	4,006,840
Intergovernmental	283,444	0	0	0	0	283,444
Debt Service:						
Principal Retirement	0	0	0	0	930,042	930,042
Interest and Fiscal Charges	0	0	0	0	304,408	304,408
<i>Total Expenditures</i>	<u>41,550,076</u>	<u>23,285,348</u>	<u>13,094,236</u>	<u>7,896,140</u>	<u>33,187,557</u>	<u>119,013,357</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,872,713</u>	<u>(259,188)</u>	<u>14,738</u>	<u>(1,576,364)</u>	<u>1,284,973</u>	<u>2,336,872</u>
Other Financing Sources (Uses)						
Transfers In	111,886	0	0	1,403,032	1,482,579	2,997,497
Transfers Out	(2,691,824)	(100,000)	0	0	(112,586)	(2,904,410)
<i>Total Other Financing Sources (Uses)</i>	<u>(2,579,938)</u>	<u>(100,000)</u>	<u>0</u>	<u>1,403,032</u>	<u>1,369,993</u>	<u>93,087</u>
<i>Net Change in Fund Balances</i>	<u>292,775</u>	<u>(359,188)</u>	<u>14,738</u>	<u>(173,332)</u>	<u>2,654,966</u>	<u>2,429,959</u>
<i>Fund Balances Beginning of Year - Restated (See Note 3)</i>	<u>9,968,992</u>	<u>22,284,617</u>	<u>1,984,040</u>	<u>768,060</u>	<u>31,908,939</u>	<u>66,914,648</u>
<i>Fund Balances End of Year</i>	<u>\$10,261,767</u>	<u>\$21,925,429</u>	<u>\$1,998,778</u>	<u>\$594,728</u>	<u>\$34,563,905</u>	<u>\$69,344,607</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2017*

Net Change in Fund Balances - Total Governmental Funds \$2,429,959

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

This is the amount by which capital outlay exceeded depreciation in the current period:

Capital Assets Additions	6,676,467	
Current Year Depreciation	<u>(2,951,245)</u>	
Total		3,725,222

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. (17,683)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:

Delinquent Property Taxes	(178,269)	
Charges for Services	2,035	
Fines and Forfeitures	(3,122)	
Intergovernmental	(237,389)	
Special Assessments	<u>283,108</u>	
Total		(133,637)

Repayment of bond and loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 930,042

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due:

Accrued Interest	1,684	
Accretion on Bonds	(4,220)	
Amortization of Bond Premium	24,255	
Amortization of Deferred Charge on Refunding	<u>(4,560)</u>	
Total		17,159

Compensated absences expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as an expenditure in governmental funds. 87,665

The internal service funds used by management to charge the costs of insurance to individual funds are not reported in the entity-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities:

Change in Net Position	163,572	
Internal Balances	(20,961)	
Compensated Absences	<u>3,165</u>	
Total		145,776

Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows or a reduction in the net pension liability. 5,419,606

Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities. (14,510,802)

Change in Net Position of Governmental Activities (\$1,906,693)

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$9,866,109	\$10,116,521	\$10,413,344	\$296,823
Sales Taxes	12,456,820	12,772,987	13,147,752	374,765
Property Transfer Taxes	2,387,449	2,448,045	2,519,872	71,827
Charges for Services	9,035,750	9,252,119	9,102,507	(149,612)
Licenses and Permits	9,700	9,946	10,238	292
Fines and Forfeitures	528,461	541,874	557,773	15,899
Intergovernmental	5,204,879	5,332,322	5,279,178	(53,144)
Interest	1,327,624	1,361,320	1,395,879	34,559
Rentals	4,084	4,188	4,311	123
Other	1,612,939	1,652,828	2,053,918	401,090
<i>Total Revenues</i>	<u>42,433,815</u>	<u>43,492,150</u>	<u>44,484,772</u>	<u>992,622</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	9,828,304	10,672,011	10,125,257	546,754
Judicial	7,165,591	7,174,391	6,740,379	434,012
Public Safety	14,124,908	14,179,743	13,889,786	289,957
Public Works	430,136	430,136	372,942	57,194
Human Services	2,906,661	2,907,351	2,378,096	529,255
Economic Development and Assistance	85,000	85,000	85,000	0
Employee Fringe Benefits	8,819,842	8,822,642	8,628,145	194,497
Intergovernmental	284,208	284,208	283,444	764
<i>Total Expenditures</i>	<u>43,644,650</u>	<u>44,555,482</u>	<u>42,503,049</u>	<u>2,052,433</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,210,835)</u>	<u>(1,063,332)</u>	<u>1,981,723</u>	<u>3,045,055</u>
Other Financing Sources (Uses)				
Transfers In	1,131,868	1,164,342	111,886	(1,052,456)
Transfers Out	(2,776,798)	(3,096,076)	(2,691,824)	404,252
<i>Total Other Financing Sources (Uses)</i>	<u>(1,644,930)</u>	<u>(1,931,734)</u>	<u>(2,579,938)</u>	<u>(648,204)</u>
<i>Net Change in Fund Balance</i>	<u>(2,855,765)</u>	<u>(2,995,066)</u>	<u>(598,215)</u>	<u>2,396,851</u>
<i>Fund Balance Beginning of Year</i>	7,336,257	7,336,257	7,336,257	0
Prior Year Encumbrances Appropriated	822,312	822,312	822,312	0
<i>Fund Balance End of Year</i>	<u>\$5,302,804</u>	<u>\$5,163,503</u>	<u>\$7,560,354</u>	<u>\$2,396,851</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Achievement Center Fund
For the Year Ended December 31, 2017*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$15,192,457	\$15,205,789	\$15,510,910	\$305,121
Sales Taxes	20,793	20,811	21,229	418
Charges for Services	6,513	6,519	6,650	131
Intergovernmental	7,525,081	7,531,685	7,682,816	151,131
Interest	1,438	1,439	1,468	29
Donations	6,489	6,495	6,625	130
Other	37,864	37,898	38,658	760
<i>Total Revenues</i>	<u>22,790,635</u>	<u>22,810,636</u>	<u>23,268,356</u>	<u>457,720</u>
Expenditures				
Current:				
Health	20,415,951	20,659,680	19,172,543	1,487,137
Employee Fringe Benefits	5,414,735	5,414,735	4,979,950	434,785
<i>Total Expenditures</i>	<u>25,830,686</u>	<u>26,074,415</u>	<u>24,152,493</u>	<u>1,921,922</u>
<i>Excess of Revenues Under Expenditures</i>	(3,040,051)	(3,263,779)	(884,137)	2,379,642
Other Financing Uses				
Transfers Out	(100,000)	(100,000)	(100,000)	0
<i>Net Change in Fund Balance</i>	(3,140,051)	(3,363,779)	(984,137)	2,379,642
<i>Fund Balance Beginning of Year</i>	20,933,687	20,933,687	20,933,687	0
Prior Year Encumbrances Appropriated	1,007,844	1,007,844	1,007,844	0
<i>Fund Balance End of Year</i>	<u>\$18,801,480</u>	<u>\$18,577,752</u>	<u>\$20,957,394</u>	<u>\$2,379,642</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
School Sales Tax Fund
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Sales Taxes	\$11,000,000	\$11,000,000	\$13,134,076	\$2,134,076
Expenditures				
Current:				
General Government:				
Legislative and Executive	<u>13,200,000</u>	<u>13,200,000</u>	<u>13,123,973</u>	<u>76,027</u>
<i>Net Change in Fund Balance</i>	(2,200,000)	(2,200,000)	10,103	2,210,103
<i>Fund Balance Beginning of Year</i>	<u>3,246,413</u>	<u>3,246,413</u>	<u>3,246,413</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,046,413</u>	<u>\$1,046,413</u>	<u>\$3,256,516</u>	<u>\$2,210,103</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$6,244,232	\$6,276,785	\$6,235,005	(\$41,780)
Donations	3,729	3,748	3,723	(25)
Other	106,080	106,633	105,923	(710)
<i>Total Revenues</i>	<u>6,354,041</u>	<u>6,387,166</u>	<u>6,344,651</u>	<u>(42,515)</u>
Expenditures				
Current:				
Human Services	6,930,261	7,276,330	6,791,424	484,906
Employee Fringe Benefits	1,396,871	1,396,871	1,374,892	21,979
<i>Total Expenditures</i>	<u>8,327,132</u>	<u>8,673,201</u>	<u>8,166,316</u>	<u>506,885</u>
<i>Excess of Revenues Under Expenditures</i>	(1,973,091)	(2,286,035)	(1,821,665)	464,370
Other Financing Sources				
Transfers In	1,406,364	1,418,118	1,403,032	(15,086)
<i>Net Change in Fund Balance</i>	(566,727)	(867,917)	(418,633)	449,284
<i>Fund Balance Beginning of Year</i>	867,713	867,713	867,713	0
Prior Year Encumbrances Appropriated	310,028	310,028	310,028	0
<i>Fund Balance End of Year</i>	<u>\$611,014</u>	<u>\$309,824</u>	<u>\$759,108</u>	<u>\$449,284</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2017

	Business-Type Activities				Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Total	
Assets					
<i>Current Assets</i>					
Equity in Pooled Cash and Cash Equivalents	\$17,797,755	\$1,477,030	\$3,556,313	\$22,831,098	\$2,952,125
Materials and Supplies Inventory	284,632	99,525	0	384,157	0
Accounts Receivable	2,615,297	1,615,502	489,422	4,720,221	0
Interfund Receivable	15,950	0	0	15,950	0
<i>Total Current Assets</i>	<u>20,713,634</u>	<u>3,192,057</u>	<u>4,045,735</u>	<u>27,951,426</u>	<u>2,952,125</u>
<i>Noncurrent Assets</i>					
Investment in Joint Venture	0	5,775,336	0	5,775,336	0
Non-Depreciable Capital Assets	15,126,227	292,293	540,000	15,958,520	0
Depreciable Capital Assets, Net	130,543,875	104,100,012	6,610,985	241,254,872	0
<i>Total Noncurrent Assets</i>	<u>145,670,102</u>	<u>110,167,641</u>	<u>7,150,985</u>	<u>262,988,728</u>	<u>0</u>
<i>Total Assets</i>	<u>166,383,736</u>	<u>113,359,698</u>	<u>11,196,720</u>	<u>290,940,154</u>	<u>2,952,125</u>
Deferred Outflows of Resources					
Pension	3,631,550	1,065,597	0	4,697,147	0
Liabilities					
<i>Current Liabilities</i>					
Accounts Payable	774,732	284,729	464,601	1,524,062	15,922
Contracts Payable	228,343	75,457	48,050	351,850	0
Accrued Wages and Benefits	205,252	35,290	10,156	250,698	0
Interfund Payable	287	0	0	287	0
Accrued Interest Payable	0	829	0	829	0
Intergovernmental Payable	162,498	41,068	61,564	265,130	3,057
Compensated Absences Payable	150,262	25,126	5	175,393	0
OWDA Loans Payable	3,038,887	3,252,349	97,837	6,389,073	0
OPWC Loans Payable	70,119	16,795	0	86,914	0
Rural Lorain Loan Payable	0	18,425	0	18,425	0
Claims Payable	0	0	0	0	1,090,452
<i>Total Current Liabilities</i>	<u>4,630,380</u>	<u>3,750,068</u>	<u>682,213</u>	<u>9,062,661</u>	<u>1,109,431</u>
<i>Long-Term Liabilities (net of current portion)</i>					
Compensated Absences Payable	828,637	124,150	39,939	992,726	3,165
OWDA Loans Payable	29,308,249	26,512,300	385,951	56,206,500	0
OPWC Loans Payable	1,112,428	50,382	0	1,162,810	0
Rural Lorain Loan Payable	0	56,506	0	56,506	0
Net Pension Liability	9,298,390	1,859,678	0	11,158,068	0
<i>Total Long-Term Liabilities</i>	<u>40,547,704</u>	<u>28,603,016</u>	<u>425,890</u>	<u>69,576,610</u>	<u>3,165</u>
<i>Total Liabilities</i>	<u>45,178,084</u>	<u>32,353,084</u>	<u>1,108,103</u>	<u>78,639,271</u>	<u>1,112,596</u>
Deferred Inflows of Resources					
Pension	78,560	13,391	0	91,951	0
Net Position					
Net Investment in Capital Assets	112,140,419	74,485,548	6,667,197	193,293,164	0
Unrestricted	12,618,223	7,573,272	3,421,420	23,612,915	1,839,529
<i>Total Net Position</i>	<u>\$124,758,642</u>	<u>\$82,058,820</u>	<u>\$10,088,617</u>	<u>216,906,079</u>	<u>\$1,839,529</u>

Net position reported for business-type activities in the statement of net position are different because their share of internal service fund assets and liabilities is included.

181,597

Net position of business-type activities

\$217,087,676

See accompanying notes to the basic financial statements

Medina County, Ohio
*Statement of Revenues, Expenses
and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2017*

	Business-Type Activities				Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Total	
Operating Revenues					
Charges for Services	\$18,169,114	\$10,528,259	\$6,784,157	\$35,481,530	\$14,284,293
Other	24,883	252,467	30,710	308,060	67,313
<i>Total Operating Revenues</i>	<u>18,193,997</u>	<u>10,780,726</u>	<u>6,814,867</u>	<u>35,789,590</u>	<u>14,351,606</u>
Operating Expenses					
Personal Services	8,571,453	1,591,601	412,073	10,575,127	277,134
Materials and Supplies	1,422,950	539,815	607,963	2,570,728	2,108
Contractual Services	964,924	3,330,877	5,496,817	9,792,618	2,636,980
Claims	0	0	0	0	10,927,119
Other Operating Expenses	855,931	123,634	363,327	1,342,892	344,693
Depreciation	4,839,028	2,629,348	285,725	7,754,101	0
<i>Total Operating Expenses</i>	<u>16,654,286</u>	<u>8,215,275</u>	<u>7,165,905</u>	<u>32,035,466</u>	<u>14,188,034</u>
<i>Operating Income (Loss)</i>	<u>1,539,711</u>	<u>2,565,451</u>	<u>(351,038)</u>	<u>3,754,124</u>	<u>163,572</u>
Non-Operating Revenues (Expenses)					
Interest	0	212	0	212	0
Capital Grants	425,292	0	0	425,292	0
Equity Loss in Joint Venture	0	(114,539)	0	(114,539)	0
Interest and Fiscal Charges	(683,978)	(1,193,367)	(29,512)	(1,906,857)	0
<i>Total Non-Operating Expenses</i>	<u>(258,686)</u>	<u>(1,307,694)</u>	<u>(29,512)</u>	<u>(1,595,892)</u>	<u>0</u>
<i>Income (Loss) Before Capital Contributions and Transfers</i>	<u>1,281,025</u>	<u>1,257,757</u>	<u>(380,550)</u>	<u>2,158,232</u>	<u>163,572</u>
Capital Contributions	2,842,823	1,518,456	0	4,361,279	0
Transfers Out	(75,287)	(17,800)	0	(93,087)	0
<i>Change in Net Position</i>	<u>4,048,561</u>	<u>2,758,413</u>	<u>(380,550)</u>	<u>6,426,424</u>	<u>163,572</u>
<i>Net Position Beginning of Year</i>	<u>120,710,081</u>	<u>79,300,407</u>	<u>10,469,167</u>	<u>210,479,655</u>	<u>1,675,957</u>
<i>Net Position End of Year</i>	<u>\$124,758,642</u>	<u>\$82,058,820</u>	<u>\$10,088,617</u>	<u>216,906,079</u>	<u>\$1,839,529</u>

Some amounts reported for business-type activities in the statement of activities are different because their share of the change in internal service fund assets and liabilities is included.

	<u>20,961</u>
Change in net position of business-type activities	<u>\$6,447,385</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2017

	Business-Type Activities			Totals	Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management		
Increase (Decrease) in Cash and Cash Equivalents					
Cash Flows from Operating Activities					
Cash Received from Customers	\$18,056,712	\$10,451,825	\$6,817,245	\$35,325,782	\$0
Cash Received from Interfund Services Provided	0	0	0	0	14,284,293
Other Cash Receipts	24,883	252,467	30,710	308,060	67,313
Cash Paid to Employees	(7,138,422)	(1,225,063)	(396,819)	(8,760,304)	(273,627)
Cash Paid to Suppliers for Goods and Services	(1,471,153)	(3,646,372)	(6,014,823)	(11,132,348)	(2,637,457)
Cash Paid for Interfund Services Provided	(1,186,363)	(224,953)	(81,986)	(1,493,302)	0
Cash Paid for Claims	0	0	0	0	(10,669,264)
Other Cash Payments	(855,644)	(126,234)	(363,327)	(1,345,205)	(344,693)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>7,430,013</u>	<u>5,481,670</u>	<u>(9,000)</u>	<u>12,902,683</u>	<u>426,565</u>
Cash Flows from Noncapital Financing Activities					
Transfers Out	(75,287)	(17,800)	0	(93,087)	0
Cash Flows from Capital and Related Financing Activities					
Capital Grants Received	425,292	0	0	425,292	0
Capital Contributions	1,617,718	867,400	0	2,485,118	0
Payments for Capital Acquisition	(15,954,032)	(72,074)	(39,727)	(16,065,833)	0
OWDA Loans Issued	12,854,648	428,062	0	13,282,710	0
Principal Paid on OWDA Loans	(4,606,348)	(5,166,392)	(137,435)	(9,910,175)	0
Interest Paid on OWDA Loans	(1,051,979)	(1,771,745)	(46,068)	(2,869,792)	0
Principal Paid on OPWC Loans	(35,059)	(8,397)	0	(43,456)	0
Principal Paid on Rural Lorain Loan	0	(18,223)	0	(18,223)	0
Interest Paid on Rural Lorain Loan	0	(1,030)	0	(1,030)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(6,749,760)</u>	<u>(5,742,399)</u>	<u>(223,230)</u>	<u>(12,715,389)</u>	<u>0</u>
Cash Flows from Investing Activities					
Interest on Investments	0	212	0	212	0
Increase (Decrease) in Cash and Cash Equivalents	604,966	(278,317)	(232,230)	94,419	426,565
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>17,192,789</u>	<u>1,755,347</u>	<u>3,788,543</u>	<u>22,736,679</u>	<u>2,525,560</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$17,797,755</u>	<u>\$1,477,030</u>	<u>\$3,556,313</u>	<u>\$22,831,098</u>	<u>\$2,952,125</u>

(continued)

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2017

	Business-Type Activities			Totals	Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management		
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities					
Operating Income (Loss)	\$1,539,711	\$2,565,451	(\$351,038)	\$3,754,124	\$163,572
<i>Adjustments:</i>					
Depreciation	4,839,028	2,629,348	285,725	7,754,101	0
(Increase) Decrease in Assets:					
Materials and Supplies Inventory	(10,335)	18,841	0	8,506	0
Accounts Receivable	(99,970)	(76,434)	33,088	(143,316)	0
Interfund Receivable	(12,432)	0	0	(12,432)	0
(Increase) Decrease in Deferred Outflows - Pension	1,252,510	349,597	0	1,602,107	0
Increase (Decrease) in Liabilities:					
Accounts Payable	(160,954)	(36,539)	276,276	78,783	1,631
Contracts Payable	(63,430)	(8,150)	(271,641)	(343,221)	0
Accrued Wages and Benefits	24,938	12,909	1,707	39,554	0
Retainage Payable	(65,615)	0	0	(65,615)	0
Interfund Payable	287	0	0	287	0
Intergovernmental Payable	29,750	26,571	3,328	59,649	342
Compensated Absences Payable	90,559	(15,107)	13,555	89,007	3,165
Claims Payable	0	0	0	0	257,855
Net Pension Liability	208,153	41,631	0	249,784	0
Increase (Decrease) in Deferred Inflows - Pension	(142,187)	(26,448)	0	(168,635)	0
<i>Total Adjustments</i>	<u>5,890,302</u>	<u>2,916,219</u>	<u>342,038</u>	<u>9,148,559</u>	<u>262,993</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$7,430,013</u>	<u>\$5,481,670</u>	<u>(\$9,000)</u>	<u>\$12,902,683</u>	<u>\$426,565</u>

Noncash Activities:

During 2017, the Medina County Sewer District received donated capital assets from developers in the amount of \$1,225,105 and the Medina County Water District received donated capital assets from developers in the amount of \$651,056. These amounts are included in capital contributions.

At December 31, 2016, the Medina County Sewer District had contracts payable related to the acquisition of capital assets of \$71,996.

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2017

Assets	
Equity in Pooled Cash and Cash Equivalents	\$26,647,242
Cash and Cash Equivalents in Segregated Accounts	4,372,626
Intergovernmental Receivable	3,654,240
Property Taxes Receivable	282,733,263
Special Assessments Receivable	6,765,817
	<hr/>
<i>Total Assets</i>	<u><u>\$324,173,188</u></u>
Liabilities	
Intergovernmental Payable	\$3,654,243
Deposits Held and Due to Others	14,491
Payroll Withholdings	1,663,578
Undistributed Assets	318,840,876
	<hr/>
<i>Total Liabilities</i>	<u><u>\$324,173,188</u></u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 1 – Reporting Entity

Medina County, Ohio (the County) was created in 1818. The County is governed by a Board of three commissioners elected by the voters of the County. The County Commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the County Auditor, County Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, two Common Pleas Court Judges, a Probate and Juvenile Court Judge, and a Domestic Relations Judge.

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading.

The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For Medina County, this includes the Alcohol, Drug Addiction and Mental Health (ADAMH) Board, the Board of Developmental Disabilities (DD), and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt or the levying of taxes, and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. The County has no component units.

The County is associated with certain organizations which are defined as Joint Ventures, Jointly Governed Organizations, Risk Sharing Pool, and Related Organizations. These organizations are presented in Notes 19, 20, 21, and 22 to the basic financial statements. These organizations are:

- Medina-Lorain Water Consortium
- Northeast Ohio Areawide Coordinating Agency (NOACA)
- Medina County Family First Council
- North East Ohio Network (NEON)
- Medina County Council of Governments on Drug Enforcement
- Summit and Medina Workforce Area Council of Governments
- County Risk Sharing Authority, Incorporated (CORSA)
- Medina County Library District
- Medina Metropolitan Housing Authority (MMHA)

As the custodian of public funds, the County Treasurer invests all public monies held on deposit in the County Treasury. In the case of the separate agencies, boards and commissions listed below, the County serves as fiscal agent, but the organizations are not considered part of Medina County. Accordingly, the activity of the following entities is presented as agency funds within Medina County's financial statements:

- Medina County General Health District
- Medina County Soil and Water Conservation District
- Medina County Family First Council
- Medina County Park District

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 2 – Summary of Significant Accounting Policies

The financial statements of Medina County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described as follows.

Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities and fund financial statements which provide a more detailed level of financial information.

Government-wide Financial Statements The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities. The activities of the internal service funds are eliminated to avoid "doubling up" revenues and expenses.

The statement of net position presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business activity or governmental activity is self-financing or draws from the general revenues of the County.

Fund Financial Statements During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The combined internal service funds are presented on the face of the proprietary fund statements. Fiduciary funds are reported by type.

Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources, and liabilities and deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

General Fund The general fund is the operating fund of the County and is used to account for and report all financial resources except those required to be accounted for and reported in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

Achievement Center Special Revenue Fund The achievement center special revenue fund accounts for and reports the operation of a school for the mentally challenged and developmentally disabled. Revenue sources restricted for this purpose are a County-wide property tax levy, Federal and State grants, and subsidies from the Ohio Department of Education and the Ohio Department of Developmental Disabilities.

School Sales Tax Special Revenue Fund The school sales tax special revenue fund accounts for and reports a .5 percent restricted sales tax collection within the County and the distribution of this tax to School Districts within the County.

Public Assistance Special Revenue Fund The public assistance special revenue fund accounts for and reports various restricted Federal and State grants and transfers from the general fund used to provide general relief to eligible recipients, pay for medical assistance and to pay for various social services.

The other governmental funds of the County account for grants and other resources whose use is restricted or assigned to a particular purpose.

Proprietary Funds Proprietary funds focus on the determination of operating income, changes in net position, financial position and cash flows and are classified as enterprise or internal service.

Enterprise Funds Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The County's major enterprise funds are:

Medina County Sewer District Fund The Medina County sewer district fund accounts for sanitary sewer services provided to County individual and commercial users in various parts of Medina County.

Medina County Water District Fund The Medina County water district fund accounts for distribution of treated water to individual and commercial users in various parts of Medina County.

Solid Waste Management Fund The solid waste management fund accounts for revenues generated from the charges for use of the central processing facility for disposal of waste materials.

Internal Service Funds The internal service funds accounts for the financing of services provided by one department or agency to other departments or agencies of the County on a cost reimbursement basis. The County's internal service funds accounts for the self-insurance program which provides medical, surgical, prescription drug, and dental benefits to County employees and workers' compensation.

Fiduciary Funds Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's only fiduciary funds are agency funds which are used to collect and distribute taxes and various State and Federal monies to local governments within the County and to account for funds of the County General Health District, the Soil and Water Conservation District, Family First Council, and the County Park District.

Measurement Focus

Government-wide Financial Statements The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of the County are included on the statement of net position. The statement of activities presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position.

Fund Financial Statements All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows of resources and current liabilities and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all the proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. The statement of revenues, expenses and changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements and the statements presented for the proprietary funds and fiduciary funds are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, in the recording of deferred outflows/inflows of resources, and in the presentation of expenses versus expenditures.

Revenues – Exchange and Non-Exchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within sixty days of year end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, property transfer fees, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurs. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 7). Revenue from grants, entitlements

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: sales and use tax (See Note 8), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources include a deferred charge on refunding and pension reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension are explained in Note 26.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2017, but which were levied to finance 2018 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, charges for services, fines and forfeitures, intergovernmental grants, and special assessments. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 19. Deferred inflows of resources related to pension are reported on the government-wide statement of net position (See Note 26).

Expenditures/Expenses On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

Budgetary Data

All funds, other than agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the appropriation resolution and the certificate of estimated resources, which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount that the County Commissioners may appropriate.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

The appropriation resolution is the Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at a level of control selected by the Board. The legal level of budgetary control is at the object level within each department for all funds. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original and final budgeted amounts in the budgetary statements reflect the amounts in the amended certificate that was in effect at the time the original and final appropriations were passed by the County Commissioners.

The appropriation resolution is subject to amendment throughout the year with the restriction that appropriations may not exceed estimated resources by fund. The amounts reported as the original budgeted amounts reflect the first appropriation for that fund that covered the entire year, including amounts automatically carried over from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Commissioners during the year, including all supplemental appropriations.

Cash and Investments

To improve cash management, cash received by the County is pooled. Cash balances, except cash held by a fiscal agent or held in segregated accounts are pooled and invested in short-term investments in order to provide improved cash management. Individual fund integrity is maintained through the County's records. Interest in the pool is presented as "equity in pooled cash and cash equivalents".

The general fund made advances to various funds to eliminate the funds' negative cash balances. These funds have an interfund payable for the amount of the advance received from the general fund and the general fund has an interfund receivable for the same amount on the balance sheet.

Cash held for the County by a financial institution for the payment of debt principal and interest as they come due is included on the financial statements as "cash and cash equivalents with fiscal agents". The County has segregated bank accounts for monies held separate from the County's central bank account. These amounts are presented as "cash and cash equivalents in segregated accounts" since they are not required to be deposited into the County treasury.

The County utilizes a jointly governed organization (NEON) to service mentally disabled and developmentally disabled residents within the County. The balances in these accounts are presented on the balance sheet as "cash and cash equivalents with fiscal agents" and represents monies held for the County.

During 2017, investments were limited to federal national mortgage association bonds, federal home loan bank bonds, federal farm credit bank bonds, federal home loan mortgage corporation bonds, municipal securities, commercial paper, and STAR Ohio. Investments are reported at fair value which is based on quoted market prices.

STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

For 2017, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2017 amounted to \$1,133,725, which includes \$1,058,618 assigned from other County funds.

Investments with original maturities of three months or less at the time of purchase and investments of the cash management pool are presented on the financial statements as cash equivalents.

Restricted Assets

Assets are reported as restricted when limitations on their use change in nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws or other governments or imposed by law through constitutional provisions. Restricted assets in the general fund represent money set aside for unclaimed monies.

Inventory

Inventories are presented at cost on a first-in, first-out basis and are expended/expensed when used. Inventory consists of expendable supplies held for consumption.

Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. These assets generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. Capital assets utilized by the enterprise funds are reported both in the business-type activities column of the government-wide statement of net position and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and are updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their acquisition values as of the date received. The County maintains a capitalization threshold of \$5,000 with the exemption of land as land is listed regardless of cost. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

All reported capital assets except land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacements. Depreciation is computed using the straight-line method over the following useful lives:

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Description	Estimated Lives
Buildings (includes Sewer and Water plants)	50 years
Improvements, Other than Buildings	50 years
Equipment	3 - 20 years
Bridges	50 years
Roads	5 - 30 years
Culverts	50 years
Signals	15 years
Water Lines	50 years
Sewer Lines	50 years

The County's infrastructure consists of bridges, roads, culverts, signals, water and sewer lines and includes infrastructure acquired prior to December 31, 1980.

Contributions of Capital

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets, contributions of resources restricted to capital acquisition and construction and tap-in fees to the extent they exceed the cost of connection to the system.

Interfund Balances

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are receivables and payables resulting from short-term interfund loans are reported as "interfund receivables/payables." These amounts are eliminated in the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the County will compensate the employees for the benefits through paid time off or some other means. The County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

Sick leave benefits are accrued as a liability using the termination method. An accrual for sick leave is made to the extent that it is probable that benefits will result in termination payments. The liability is an estimate based on the County's past experience of making termination payments.

The entire compensated absences liability is reported on the governmental-wide financial statements.

On the governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "Matured Compensated Absences Payable" in the fund from which the employee who has accumulated unpaid leave is paid.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension systems report investments at fair value.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments, compensated absences and net pension liability that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds and long-term loans are recognized as a liability on the governmental fund financial statements when due.

Net Position

Net position represents the difference between all other elements of the statement of net position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted for other purposes included resources which will be used children's services, community development, community safety, technology improvements, dog and kennel operations, and transportation improvements.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable unless the use of the proceeds from the collection of those receivables is restricted, committed, or assigned.

Restricted Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions.

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by the highest level formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the Commissioners. In the general fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by County Resolution, or by State Statute. State statute authorized the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioners assigned fund balance to cover a gap between 2018's estimated revenue and appropriated budget.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are for county sewer, county water, solid waste recycling and self-insurance programs. Operating expenses are necessary costs that have been incurred in order to provide the goods or services that are the primary activity of the funds. Any revenues and expenses not meeting the definitions of operating are reported as non-operating.

Interfund Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. Transfers between governmental activities are eliminated on the government-wide financial statements.

Internal events that are allocations of overhead expenses from one function to another or within the same function are eliminated on the Statement of Activities. Interfund payments for services provided and used are not eliminated.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Premiums

On the government-wide financial statements, bond premiums are deferred and amortized for the term of the bonds using the straight-line method. Bond premiums are presented as an increase of the face amount of the bonds payable. On governmental fund statements, bond premiums are receipted in the year the bonds are issued. Under Ohio law, premiums on the original issuance of debt are to be deposited to the bond retirement fund to be used for debt retirement and are precluded from being applied to the project fund. Ohio law does allow premiums on refunding debt to be used as part of the payment to the bond escrow agent.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Deferred Charges on Refunding

On the government-wide financial statements, the difference between the reacquisition price (funds required to refund the old debt) and the net carrying amount of the old debt, the gain/loss on the refunding, is being amortized as a component of interest expense. This deferred amount is amortized over the life of the old or new debt, whichever is shorter, using the effective interest method and is presented as deferred outflows of resources on the statement of net position.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Note 3 – Change in Accounting Principle and Restatement of Prior Year Fund Balances and Net Position

Change in Accounting Principle

For 2017, the County implemented the Governmental Accounting Standards Board’s (GASB) *Implementation Guide No. 2016-1*. These changes were incorporated in the County’s 2017 financial statements; however, there was no effect on beginning net position/fund balance.

Restatement of Prior Year Fund Balances

During 2017, it was determined that the community development block grant had a \$194,240 intergovernmental receivable that should have been recorded in the community housing improvement fund in the prior year. The restatement will not affect the beginning balance of the statement of revenues, expenditures and changes in fund balances for governmental funds on page 20 because both funds are presented as other governmental funds.

The emergency management and local emergency planning commission funds had previously been reported as agency funds and have since been determined to be special revenue funds. The restatement of these funds had the following effect on beginning fund balance:

	General	Achievement Center	School Sales Tax	Public Assistance	Other Governmental Fund	Total Governmental Funds
Fund Balance at December 31, 2016	\$9,968,992	\$22,284,617	\$1,984,040	\$768,060	\$31,405,253	\$66,410,962
Adjustment:						
Equity in Pooled Cash and Cash Equivalents	0	0	0	0	503,686	503,686
Restated Fund Balance at January 1, 2017	<u>\$9,968,992</u>	<u>\$22,284,617</u>	<u>\$1,984,040</u>	<u>\$768,060</u>	<u>\$31,908,939</u>	<u>\$66,914,648</u>

Restatement of Prior Year Net Position

The same issues that affected the restatement of fund balances had the following effect on beginning net position:

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

	Governmental Activities	Business-Type Activities	Total
Net Position at December 31, 2016	\$81,032,651	\$210,640,291	\$291,672,942
Adjustment:			
Equity in Pooled Cash and Cash Equivalents	503,686	0	503,686
Restated Net Position at January 1, 2017	<u>\$81,536,337</u>	<u>\$210,640,291</u>	<u>\$292,176,628</u>

Note 4 – Accountability and Compliance

Accountability

The following funds had a deficit fund balance or net position as of December 31, 2017:

Special Revenue Funds:

Child Support Enforcement	(\$46,384)
Community Development Block Grant	(19,937)
Community Oriented Policing Services	(2,717)
Safe Communities	(108)
Title IV-D	(1,127)
Transportation Program	(567,800)
Workforce Development	(35,954)

Debt Service Fund:

Special Assessment Bond Retirement	(427,676)
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The deficits resulted from the recognition of accrued liabilities and interfund payables. The general fund is responsible to cover deficit fund balances by means of a transfer. However, this is done when cash is needed rather than when accruals occur.

Compliance

The County had negative cash balances in the following funds indicating that revenue from other sources were used to pay obligations of these funds, contrary to Ohio Revised Code Section 5705.10:

Special Revenue Funds:

Community Development Block Grant	(\$20,376)
Safe Communities	(6,168)
Title IV-D	(25,265)
Transportation Program	(131,354)
Victim Assistance	(18,562)
Workforce Development	(35,954)

Debt Service Fund:

Special Assessment Bond Retirement	(530)
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These cash deficits are a result of monies being expended with the expectation that the County will be reimbursed during 2018.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Contrary to Ohio Revised Code Section 5705.39, the Medina County Water District had original and final appropriations in excess of certified available resources by \$713,235 and \$1,363,235, respectively.

Although the cash and budgetary violations were not corrected by year end, management has indicated that these will be closely monitored to ensure no future violations.

Note 5 – Budgetary Basis of Accounting

While reporting financial position, results of operations and changes in fund balance/net position on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Statements of Revenues, Expenditures and Changes in Fund Balances- Budget (Non-GAAP Basis) and Actual are presented in the basic financial statements for the general fund and major special revenue funds.

The major differences between the budget basis and the GAAP basis are:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Investments are reported at fair value (GAAP) rather than cost (budget).
3. Unrecorded cash represents amounts received but not reported by the County on the operating statements (budget), but which is reported on the GAAP basis operating statements.
4. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
5. Outstanding year end encumbrances are treated as expenditures (budget) rather than as restricted, committed or assigned fund balance (GAAP).

Adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements for the general fund and major special revenue funds are as follows:

	Net Change in Fund Balance			
	General	Achievement Center	School Sales Tax	Public Assistance
GAAP Basis	\$292,775	(\$359,188)	\$14,738	(\$173,332)
Net Adjustment for Revenue Accruals	(462,127)	202,103	25,102	11,553
Beginning Fair Value Adjustment for Investments	(224,077)	0	0	0
Ending Fair Value Adjustment for Investments	737,256	0	0	0
Beginning Unrecorded Cash	101,335	40,093	0	15,042
Ending Unrecorded Cash	(90,404)	0	0	(1,720)
Net Adjustment for Expenditure Accruals	62,173	(115,270)	(29,737)	111,799
Encumbrances	(1,015,146)	(751,875)	0	(381,975)
Budget Basis	<u>(\$598,215)</u>	<u>(\$984,137)</u>	<u>\$10,103</u>	<u>(\$418,633)</u>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 6 – Deposits and Investments

Monies held by the County are classified by State statute into two categories. Active monies are public monies determined to be necessary to meet current demands upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Monies held by the County which are not considered active are classified as inactive. Inactive monies may be deposited or invested with certain limitations in the following securities provided the County has filed a written investment policy with the Ohio Auditor of State:

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in (1) or (2) above; commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value;
9. Up to forty percent of the County's average portfolio in either of the following
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase.
 - b. Bankers acceptances eligible for purchases by the Federal Reserve System and which mature within 180 days after purchase.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. provided the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and,
12. Up to two percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government. All interest and principal shall be denominated and payable in United States funds.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Bankers' acceptances must mature within 180 days. Commercial paper and corporate notes must mature within 270 days. All other investments must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they will be held to maturity.

Investments may only be made through specified dealers and institutions. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At December 31, 2017, the County was not exposed to custodial credit risk.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or be protected by:

Eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured; or

Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

The County has three financial institutions in the process of joining OPCS; however, at December 31, 2017, the financial institutions still maintained their own collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least 105 percent of the deposits being secured.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

At December 31, 2017, the County's Achievement Center Special Revenue Fund had a cash balance of \$454,485 with NEON, a jointly governed organization (See Note 20). The money is held by NEON in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments with NEON as a whole may be obtained from their audit report. To obtain financial information, write to the North East Ohio Network, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515-1895.

Investments

Investments are reported at fair value. As of December 31, 2017, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Standard & Poor's Rating	Percent of Total Investments
Fair Value - Level 2 Inputs:				
Federal National Mortgage Association Bonds	\$5,805,008	Less than five years	AA+	5.87 %
Federal Home Loan Bank Bonds	11,452,264	Less than five years	AA+	11.59
Federal Farm Credit Bank Bonds	9,413,053	Less than five years	AA+	9.53
Federal Home Loan Mortgage Corporation Bonds	42,331,306	Less than five years	AA+	42.84
Municipal Securities	995,940	Less than one year	N/A	1.01
Commercial Paper	<u>21,136,276</u>	Less than one year	N/A	21.38
Total Fair Value - Level 2 Inputs	<u>91,133,847</u>			
Net Asset Value Per Share:				
STAR Ohio	<u>7,684,463</u>	Less than one year	N/A	<u>7.78</u>
Total Investments	<u><u>\$98,818,310</u></u>			<u><u>100.00</u></u> %

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The preceding chart identifies the County's recurring fair value measurements as of December 31, 2017. The County's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

Interest Rate Risk As a means of limiting its exposure to fair value losses caused by rising interest rates, the County's investment policy requires that operating funds be invested primarily in short-term investments maturing within five years from the date of purchase and that the County's investment portfolio be structured so that securities mature to meet cash requirements for ongoing operations and/or long-term debt payments. The stated intent of the policy is to avoid the need to sell securities prior to maturity.

Custodial Credit Risk For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County has no investment policy dealing with investment custodial credit risk beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

Credit Risk The Federal National Mortgage Association Bonds, Federal Home Loan Bank Bonds, Federal Farm Credit Bank Bonds, and Federal Home Loan Mortgage Corporation Bonds all carry a rating of AA+ by Standard & Poor's. The municipal securities, commercial paper, and STAR Ohio are unrated. The County has no investment policy that addresses credit risk.

Concentration of Credit Risk The County places no limit on the amount it may invest in any one issuer.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 7 – Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2017 for real and public utility property taxes represents collections of 2016 taxes.

2017 real property taxes were levied after October 1, 2017, on the assessed value as of January 1, 2017, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2017 real property taxes are collected in and intended to finance 2018.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2017 public utility property taxes which became a lien December 31, 2016, are levied after October 1, 2017, and are collected in 2018 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2017, was \$7.07 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2017 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	
Residential/Agricultural	\$4,024,883,680
Other Real Estate	803,897,030
Tangible Personal Property	
Public Utility	<u>154,121,340</u>
Total Valuation	<u><u>\$4,982,902,050</u></u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2017, and for which there is an enforceable claim. In governmental funds, the portion of the receivable not levied to finance 2017 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue, while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Note 8 – Sales and Use Tax

In 1971, the County Commissioners by resolution imposed a one-half of one percent tax on all retail sales, except sales of motor vehicles, made in the County, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. During 2007, the voters of the County passed an additional one-half percent tax to be used for capital improvements at all school districts within the County. Collection began in October 2007. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the Office of Budget Management the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of the month. The Tax Commissioner shall then, on or before the twentieth day of the month in which certification is made, provide for payment to the County.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Proceeds of the sales tax are credited to the general and achievement center funds. Proceeds of the school sales tax are credited to the school sales tax special revenue fund. A receivable is recognized at year end for amounts that will be received from sales which occurred during 2017.

Note 9 – Receivables

Receivables at December 31, 2017, consisted of property taxes, sales taxes, interest, loans, special assessments, accounts (billings for user charged services, including unbilled utility services) and intergovernmental receivables arising from grants, entitlements and shared revenues. All receivables are considered collectible in full, including accounts receivable which, if delinquent, may be certified and collected as special assessment, subject to foreclosure for nonpayment. All receivables except property taxes, loans and special assessments are expected to be collected within one year. Property taxes, although ultimately collectable, include some portion of delinquencies that will not be collected within one year.

Special assessments expected to be collected in more than one year amount to \$3,951,007 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$59,313.

Loans expected to be collected in more than one year amount to \$139,414 in the revolving loan program special revenue fund.

A summary of the principal items of intergovernmental receivables follows:

<i>Governmental Activities:</i>	
Homestead and Rollback	\$1,916,143
Motor Vehicle License Registration	1,296,409
Casino Monies	1,060,804
Permissive Tax	969,759
Local Government	839,661
Gasoline Tax	782,705
Achievement Center Grants and Subsidies	712,137
Medicaid	365,422
Children's Services Grants and Subsidies	326,238
Cents Per Gallon	266,290
Auto Title	166,872
Transportation Program Grants and Subsidies	153,745
Sheriff's Receivable	118,587
Public Assistance Grants and Subsidies	117,920
ADAMH Grants and Subsidies	79,405
Election Expense Receivable	73,796
Other	70,142
Office for Older Adults Grants and Subsidies	58,044
Municipal Fine Distribution	42,923
Community Development Grants and Subsidies	32,644
Title IV Grants	25,265
Ohio Criminal Justice Services Grants and Subsidies	20,780
Victim Assistance Grants and Subsidies	18,582
Inmate Housing	10,800
Safe Communities Grants and Subsidies	6,060
Delinquent Advertising	5,396
<i>Total Governmental Activities</i>	<u><u>\$9,536,529</u></u>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Receivables and payables on the County's financial statements are recorded to the extent that the amounts are determined significant and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectability. Using this criterion, the County has elected not to record child support arrearages within the special revenue and agency fund types. These amounts, while potentially significant, are not considered measurable, and because collections are often significantly in arrears, the County is unable to determine a reasonable value.

Note 10 – Tax Abatements

As of December 31, 2017, 11 subdivisions within the County provide tax abatements through Community Reinvestment Area (CRA) Tax Abatements.

Community Reinvestment Area (CRA)

Pursuant to Ohio Revised Code Chapter 5709, 11 subdivisions of the County have established Community Reinvestment Areas to provide property tax abatements to encourage revitalization of existing buildings and the construction of new structures. Abatements are obtained through application by the property owner, including proof that the improvements have been made. The amount of the abatement is a reduction in taxable assessed valuation.

County property taxes revenues were reduced as follows under agreements entered into by overlapping governments:

Overlapping Government	Amount of 2017 Taxes Abated
<i>Community Reinvestment Areas:</i>	
City of Medina	\$50,946
City of Wadsworth	15,080
City of Brunswick:	
Residential	20,365
Commercial	78,953
Village of Seville	45,904
Granger Township	2,933
Hinckley Township	13,315
Liverpool Township	55,970
Montville Township	3,179
Sharon Township	45,384

Note 11 – Federal Food Stamp Program

The County's Department of Job and Family Services (Welfare) distributes, through contracting issuance centers, federal food stamps to entitled recipients within Medina County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, Job and Family Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. No activity was reported in 2017 due to the installation of an automated system.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 12 – Capital Assets

Capital asset activity for the year ended December 31, 2017, was as follows:

	Balance 01/01/17	Additions	Deletions	Balance 12/31/17
<i>Governmental Activities:</i>				
Capital Assets not being depreciated:				
Land	\$2,811,485	\$0	\$0	\$2,811,485
Construction in Progress	70,998	849,925	(3,651)	917,272
Total Capital Assets not being depreciated	<u>2,882,483</u>	<u>849,925</u>	<u>(3,651)</u>	<u>3,728,757</u>
Capital Assets being depreciated:				
Buildings	51,719,429	858,810	0	52,578,239
Improvements Other Than Buildings	3,595,055	4,033,444	0	7,628,499
Equipment	14,955,741	693,259	(340,673)	15,308,327
Infrastructure:				
Bridges	20,670,245	137,996	0	20,808,241
Roads	35,328,184	0	0	35,328,184
Culverts	4,232,589	103,033	0	4,335,622
Signals	309,835	0	0	309,835
Total Capital Assets being depreciated	<u>130,811,078</u>	<u>5,826,542</u>	<u>(340,673)</u>	<u>136,296,947</u>
Accumulated Depreciation:				
Buildings	(21,737,654)	(1,006,553)	0	(22,744,207)
Improvements Other Than Buildings	(1,080,289)	(156,251)	0	(1,236,540)
Equipment	(10,522,306)	(1,006,092)	326,641	(11,201,757)
Infrastructure:				
Bridges	(6,211,938)	(413,402)	0	(6,625,340)
Roads	(34,370,002)	(280,690)	0	(34,650,692)
Culverts	(950,745)	(84,574)	0	(1,035,319)
Signals	(302,449)	(3,683)	0	(306,132)
Total Accumulated Depreciation	<u>(75,175,383)</u>	<u>(2,951,245) *</u>	<u>326,641</u>	<u>(77,799,987)</u>
Capital Assets being depreciated, net	<u>55,635,695</u>	<u>2,875,297</u>	<u>(14,032)</u>	<u>58,496,960</u>
Governmental Activities Capital Assets, Net	<u><u>\$58,518,178</u></u>	<u><u>\$3,725,222</u></u>	<u><u>(\$17,683)</u></u>	<u><u>\$62,225,717</u></u>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

* Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$718,478
Judicial	42,152
Public Safety	272,555
Public Works	1,147,781
Health	466,574
Human Services	303,705
Total	\$2,951,245

	Balance 01/01/17	Additions	Deletions	Balance 12/31/17
<i>Business-Type Activities:</i>				
Capital Assets not being depreciated:				
Land	\$1,001,720	\$0	\$0	\$1,001,720
Construction in Progress	6,483,402	15,224,863	(6,751,465)	14,956,800
Total Capital Assets not being depreciated	7,485,122	15,224,863	(6,751,465)	15,958,520
Capital Assets being depreciated:				
Buildings	17,597,621	765,778	0	18,363,399
Improvements Other Than Buildings	108,398,621	0	0	108,398,621
Equipment	6,401,105	391,340	0	6,792,445
Infrastructure:				
Sewer Lines	143,876,645	3,031,810	0	146,908,455
Water Lines	124,939,165	5,207,672	0	130,146,837
Total Capital Assets being depreciated	401,213,157	9,396,600	0	410,609,757
Accumulated Depreciation:				
Buildings	(9,179,115)	(330,748)	0	(9,509,863)
Improvements Other Than Buildings	(83,581,947)	(1,644,642)	0	(85,226,589)
Equipment	(4,816,152)	(382,900)	0	(5,199,052)
Infrastructure:				
Sewer Lines	(38,036,829)	(2,923,719)	0	(40,960,548)
Water Lines	(25,986,741)	(2,472,092)	0	(28,458,833)
Total Accumulated Depreciation	(161,600,784)	(7,754,101)	0	(169,354,885)
Capital Assets being depreciated, net	239,612,373	1,642,499	0	241,254,872
Business-Type Activities Capital Assets, Net	\$247,097,495	\$16,867,362	(\$6,751,465)	\$257,213,392

During the year, \$1,225,105 in sewer lines and \$651,056 in water lines were donated by developers. Capital contributions also include amounts for tap-in fees.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 13 – Risk Management

Property and Liability

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2017, the County contracted with County Risk Sharing Authority, Incorporated (CORSA), a risk sharing pool (See Note 21), for liability and property insurance, medical/professional liability at the County Home, and coverage of foster parents. Coverage provided by CORSA is as follows:

	<u>Limits of Coverage</u>
General Liability	\$1,000,000
Law Enforcement Professional Liability	1,000,000
Automobile Liability	1,000,000
Errors and Omissions	1,000,000
Privacy and Security Liability	1,000,000
Excess Liability	5,000,000
Property	332,687,928
Equipment Breakdown	100,000,000
Crime	1,000,000
County Home Medical Liability	3,000,000
Jail Medical Liability	1,000,000
Foster Parents	6,000,000

Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

Insurance Benefits

The County established a limited risk management program in 1987 for employee health insurance benefits. A third party administrator, Medical Mutual of Ohio, reviews and pays all claims on behalf of the County. During 2017, depending on the type of coverage the employee selects, the monthly premium paid by the County ranged from \$305 to \$815 for single coverage, from \$742 to \$1,898 for single plus-one coverage, and from \$1,148 to \$3,074 for family coverage. Employee contributions ranged from \$16 to \$69 for single coverage, from \$1,174 to \$2,989 for single plus-one coverage, and from \$37 to \$251 for family coverage. An excess coverage insurance policy covers individual claims in excess of \$175,000 and aggregate claims in excess of \$12,741,102.

The liability for unpaid claims costs of \$1,047,263 reported in the fund at December 31, 2017, was estimated by the third party administrator and is based on the requirements of GASB No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Interfund premiums are based primarily upon the insured funds' claims experience.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Changes in the fund's claims liability amount in 2016 and 2017 were:

Year	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2016	\$789,564	\$9,840,196	\$9,806,324	\$823,436
2017	823,436	10,865,983	10,642,156	1,047,263

Workers' Compensation

On December 1, 2008, the County was approved for self-insured status by the Bureau of Workers' Compensation and began to administer its own workers' compensation program (the program). The County has established a workers' compensation internal service fund to account for assets set aside for claim settlements and related liabilities associated with the program. Liabilities of the fund are reported when an employee injury has occurred, it is probable that a claim will be filed under the program, and the amount of the claim can be reasonably estimated. The County utilizes the services of Sedgwick Claims Management Services, the third party administrator, to review, process, and pay employee claims. The County also maintains excess insurance coverage which would pay the portion of claims that exceed \$500,000 per occurrence for all employees.

The claims liability of \$43,189 reported in the fund at December 31, 2017, is based on an estimate by the County Auditor's Office and Sedgwick Claims Management Services. The claims liability reported in the workers' compensation internal service fund at December 31, 2017, is based on the requirements of GASB statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

Changes in the fund's claims liability amount for 2016 and 2017 were:

Year	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2016	\$54,079	\$63,371	\$108,289	\$9,161
2017	9,161	61,136	27,108	43,189

Note 14 – Compensated Absences

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Vacation time may not exceed two years' accrual without the approval of management. Upon retirement or death, unused sick leave up to a maximum of 960 hours is paid at varying rates depending on length of service.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 15 – Long-Term Obligations

The original issue date, interest rate, original issuance amount and maturity date for each of the County's bonds follow:

	Original Issue Year	Interest Rate	Issued Amount	Year of Maturity
Governmental Activities:				
General Obligation Bonds:				
2009 Refunding Bonds - Serial	2009	2.00-5.00 %	\$3,105,000	2018
2009 Refunding Bonds - Term	2009	4.00-4.70	1,760,000	2029
2012 Permanent Improvement Bonds - Serial	2012	1.50-2.00	660,000	2020
2012 Permanent Improvement Bonds - Term	2012	2.50-3.00	770,000	2027
2012 Permanent Improvement Bonds - CAB	2012	10.75	69,918	2019
2012 Refunding Bonds - Serial	2012	1.50	460,000	2017
2015 Various Purpose Bonds - Serial	2015	1.00-4.00	5,400,000	2030
2016 Various Purpose Bonds - Serial	2016	2.75	1,800,000	2026
Special Assessment Bonds with Governmental Commitment:				
Water Improvements #5	2000	6.00	650,000	2019
Gateway Drive	2003	5.75-6.00	415,000	2023
OPWC Loans:				
Guilford Road Bridge Replacement	1997	0.00	91,758	2017
Westfield, Blake and Lodi Resurfacing	2010	0.00	22,065	2019
Granger Road Bridge #4 Replacement	2014	0.00	57,966	2044
Seville Road and Lovers Lane Improvements	2014	0.00	22,924	2045
Business-Type Activities:				
OWDA Loans:				
<i>Medina County Sewer District:</i>				
Medina City Rehabilitation	2001	3.02	1,747,252	2020
Liverpool Treatment	2002	3.56	36,975,879	2023
Plum Creek	2002	3.64	1,844,522	2022
Route 252 Sewer	2003	3.95	587,464	2022
Reservoir Sewer Replacement	2005	3.81	1,215,095	2025
Valley City Sanitary Pump Station Replacement	2005	4.10	1,407,799	2026
Brunswick Sanitary Sewer Replacement	2006	4.09	1,167,359	2028
Sanitary Sewer Replacement	2007	4.11	1,600,700	2029
Sanitary Sewer Improvements	2009	4.11	311,286	2019
Sewer Replacement and Rehabilitation	2010	2.91	1,585,152	2032
Rustic Hills Sanitary Sewers	2011	3.27	2,570,749	2033
Poe Road Sewer Extension and Marks Road Lift Station	2014	3.31	100,936	2035
RCP Trunk Sewer Relining	2014	2.28	233,015	Not Finalized
Sanitary Sewer Rehabilitation and Replacement	2016	2.06	503,104	2022
Water Pollution Control	2017	0.00	287,146	2036
Liverpool Digester	2017	2.85-3.35	12,562,349	Not Finalized

(continued)

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

<i>Business-Type Activities (continued):</i>	Original Issue Year	Interest Rate	Issued Amount	Year of Maturity
OWDA Loans (continued):				
<i>Medina County Water District:</i>				
Route 162 Water Tower/Avon Lake	1996	5.85 %	\$2,731,477	2021
Ryan, Avon, Marks Roads	1997	7.38	997,293	2017
Stiegler and Crocker Roads	1997	7.38	1,091,106	2017
Lafayette Waterline Loop	1998	6.49	1,077,303	2018
Water System Expansion	1999	6.32	1,216,567	2024
Water Distribution System	2000	5.73	2,129,497	2020
Metzger, Muntz and Sleepy Hollow	2001	5.56	942,260	2021
Northwest Storage	2001	4.38	3,960,550	2021
Lester Wolff	2002	6.41	1,167,264	2022
Spieth Road Waterline	2003	4.87	6,709,453	2023
Waterline and Pump Station	2003	4.65	2,791,274	2023
Remsen, Huffman, Hamlin Roads	2003	4.65	738,112	2022
Granger Tanks	2004	3.90	1,104,529	2022
Water System Expansion	2004	4.65	4,167,015	2024
State Route 252 Waterline	2005	4.64	2,470,430	2018
Waterline Extensions	2005	4.40	2,984,260	2025
Foskett/Station/Beck Roads Waterline	2005	4.40	1,241,324	2025
State Route 18 Waterline Relocation	2005	3.85	887,903	2025
Waterline Extensions	2005	4.51	1,833,045	2025
Hinckley Township Storage and Water Tank	2005	4.00	3,105,658	2027
Granger and Medina Townships Waterline	2005	4.00	2,917,679	2027
Hinckley Township Waterline and Ledge Road Pump	2005	3.75	2,670,185	2027
Chatham Township Waterlines	2005	3.79	3,561,688	2027
Water Meters and Meter Shop	2006	4.56	1,975,863	2026
Plum Creek Waterline	2006	4.00	686,987	2028
Hinckley Waterline Phase 3	2006	3.82	1,389,196	2028
Westfield Center Water System Purchase	2007	3.62	834,993	2028
Westfield Center Water Plant Improvement	2008	4.21	4,326,187	2035
Hinckley Township Waterlines	2013	2.94	2,246,023	Not Finalized
Fenn Pearl Waterline Relocation and Tank Painting	2015	2.57	2,134,807	Not Finalized
Waterline Relocation and Route 162 Tower Painting	2016	2.46	879,188	Not Finalized
Westfield Tower Painting	2017	3.58	340,091	Not Finalized
<i>Solid Waste District:</i>				
MRF Equipment	2010	5.33	676,783	2022
OPWC Loans:				
<i>Medina County Sewer District:</i>				
Waterline Relocation	2012	0.00	483,380	2031
Sewer Rehabilitation	2015	0.00	369,000	2035
Sewer Rehabilitation and Replacement	2016	0.00	550,000	2037
<i>Medina County Water District:</i>				
Water Loop	2001	0.00	335,885	2021
Other Loan:				
<i>Medina County Water District:</i>				
Rural Lorain County Waterline	2013	2.20	179,988	2021

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

A schedule of changes in bonds and other long-term obligations of the County during 2017 follows:

	Balance January 1, 2017	Additions	Reductions	Balance December 31, 2017	Amount Due In One Year
Governmental Activities:					
General Obligation Bonds:					
2009 Refunding Bonds - Serial	\$390,000	\$0	\$190,000	\$200,000	\$200,000
2009 Refunding Bonds - Term	1,760,000	0	0	1,760,000	0
Premium	33,441	0	2,676	30,765	0
2012 Permanent Improvement Bonds - Serial	290,000	0	95,000	195,000	95,000
2012 Permanent Improvement Bonds - Term	770,000	0	0	770,000	0
Premium	39,125	0	3,557	35,568	0
2012 Permanent Improvement Bonds - CAB	69,918	0	0	69,918	0
Accretion	17,198	4,220	0	21,418	0
2012 Refunding Bonds - Serial	95,000	0	95,000	0	0
Premium	1,530	0	1,530	0	0
2015 Various Purpose - Serial	5,105,000	0	300,000	4,805,000	325,000
Premium	230,891	0	16,492	214,399	0
2016 Various Purpose - Serial	1,800,000	0	170,000	1,630,000	170,000
Total General Obligation Bonds	10,602,103	4,220	874,255	9,732,068	790,000
Special Assessment Bonds					
with Government Commitment:					
Water Improvements #5	190,000	0	45,000	145,000	45,000
Gateway Drive	165,000	0	25,000	140,000	25,000
Total Special Assessment Bonds	355,000	0	70,000	285,000	70,000
OPWC Loans:					
Guilford Road Bridge Replacement	4,588	0	4,588	0	0
Westfield, Blake and Lodi Resurfacing	6,895	0	2,758	4,137	2,758
Granger Road Bridge #4 Replacement	53,136	0	1,932	51,204	1,933
Seville Road and Lovers Lane Improvements	21,778	0	764	21,014	765
Total OPWC Loans	86,397	0	10,042	76,355	5,456
Other Long-Term Liability:					
Compensated Absences	6,595,912	405,058	492,723	6,508,247	508,535
Net Pension Liability:					
OPERS	55,359,996	18,097,286	0	73,457,282	0
STRS	3,767,329	0	1,173,231	2,594,098	0
Total Net Pension Liability	59,127,325	18,097,286	1,173,231	76,051,380	0
Total Governmental Activities	\$76,766,737	\$18,506,564	\$2,620,251	\$92,653,050	\$1,373,991

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

	Balance January 1, 2017	Additions	Reductions	Balance December 31, 2017	Amount Due in One Year
Business-Type Activities:					
OWDA Loans:					
<i>Medina County Sewer District:</i>					
Medina City Rehabilitation	\$437,827	\$0	\$158,066	\$279,761	\$109,395
Liverpool Treatment	14,969,965	0	3,156,353	11,813,612	2,198,985
Plum Creek	645,848	0	163,632	482,216	114,111
Route 252 Sewer	226,537	0	51,751	174,786	36,227
Reservoir Sewer Replacement	629,283	0	96,905	532,378	67,719
Valley City Sanitary Pump Station Replacement	844,811	0	105,933	738,878	74,291
Brunswick Sanitary Sewer Replacement	809,378	0	81,012	728,366	56,807
Sanitary Sewer Replacement	1,180,860	0	106,603	1,074,257	74,770
Sanitary Sewer Improvements	91,968	0	44,366	47,602	31,361
Sewer Replacement and Rehabilitation	1,219,386	0	91,902	1,127,484	63,517
Rustic Hills Sanitary Sewers	2,232,273	0	157,246	2,075,027	109,161
Poe Road Sewer Extension and Marks Road Lift Station	95,447	0	5,766	89,681	4,005
RCP Trunk Sewer Relining	212,149	5,153	3,128	214,174	0
Sanitary Sewer Rehabilitation and Replacement	503,104	0	96,539	406,565	98,538
Water Pollution Control	0	287,146	287,146	0	0
Liverpool Digester	0	12,562,349	0	12,562,349	0
Total Medina County Sewer District	24,098,836	12,854,648	4,606,348	32,347,136	3,038,887
<i>Medina County Water District:</i>					
Route 162 Water Tower/Avon Lake	811,686	0	247,051	564,635	177,607
Ryan, Avon, Marks Roads	45,137	0	45,137	0	0
Stiegler and Crocker Roads	49,383	0	49,383	0	0
Lafayette Waterline Loop	134,815	0	134,815	0	0
Water System Expansion	1,223,506	0	196,569	1,026,937	138,765
Water Distribution System	560,546	0	226,318	334,228	162,460
Metzger Muntz and Sleepy Hollow	309,392	0	94,765	214,627	67,649
Northwest Storage	1,231,373	0	384,089	847,284	270,283
Lester Wolff	477,417	0	114,237	363,180	82,391
Spieth Road Waterline	2,915,826	0	594,324	2,321,502	420,727
Waterline and Pump Station	1,199,128	0	245,814	953,314	173,549
Remsen, Huffman, Hamlin Roads	295,921	0	66,513	229,408	46,960
Granger Tanks	424,567	0	97,103	327,464	67,933
Water System Expansion	1,899,848	0	329,455	1,570,393	232,601
State Route 252 Waterline	198,651	0	147,467	51,184	51,184
Waterline Extensions	1,477,321	0	222,635	1,254,686	156,707
Foskett/Station/Beck Roads Waterline	653,018	0	98,411	554,607	69,269
State Route 18 Waterline Relocation	458,355	0	65,899	392,456	46,073
Waterline Extensions	962,934	0	134,890	828,044	95,073
Hinckley Township Storage and Water Tank	1,931,277	0	229,236	1,702,041	160,568
Granger and Medina Townships Waterline	1,814,381	0	215,362	1,599,019	150,848
Hinckley Township Waterline and Ledge Road Pump	1,708,382	0	193,945	1,514,437	135,433
Chatham Township Waterlines	2,282,026	0	258,548	2,023,478	180,635
Water Meters and Meter Shop	1,206,953	0	148,242	1,058,711	104,547
Plum Creek Waterline	476,317	0	47,676	428,641	33,431
Hinckley Waterline Phase 3	955,122	0	97,057	858,065	67,833
Westfield Center Water System Purchase	534,211	0	57,834	476,377	40,321
Westfield Center Water Plant Improvement	3,184,803	0	170,172	3,014,631	119,502
Hinckley Township Waterlines	2,154,659	0	128,375	2,026,284	0
Fenn Pearl Waterline Relocation and Tank Painting	2,067,670	67,137	125,070	2,009,737	0
Waterline Relocation and Route 162 Tower Painting	858,354	20,834	0	879,188	0
Westfield Tower Painting	0	340,091	0	340,091	0
Total Medina County Water District	34,502,979	428,062	5,166,392	29,764,649	3,252,349
<i>Medina County Solid Waste District:</i>					
MRF Equipment	621,223	0	137,435	483,788	97,837
Total OWDA Loans	\$59,223,038	\$13,282,710	\$9,910,175	\$62,595,573	\$6,389,073

(continued)

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

	Balance January 1, 2017	Additions	Reductions	Balance December 31, 2017	Amount Due in One Year
Business-Type Activities (continued):					
OPWC Loans:					
<i>Medina County Sewer District:</i>					
Waterline Relocation	\$326,281	\$0	\$12,084	\$314,197	\$24,169
Sewer Rehabilitation	341,325	0	9,225	332,100	18,450
Sewer Rehabilitation and Replacement	550,000	0	13,750	536,250	27,500
<i>Medina County Water District:</i>					
Water Loop	75,574	0	8,397	67,177	16,795
Total OPWC Loans	1,293,180	0	43,456	1,249,724	86,914
Other Long-Term Liabilities:					
<i>Medina County Water District:</i>					
Rural Lorain County Waterline Loan	93,154	0	18,223	74,931	18,425
<i>All Districts:</i>					
Compensated Absences Payable	1,079,112	240,739	151,732	1,168,119	175,393
Total Other Long-Term Liabilities	1,172,266	240,739	169,955	1,243,050	193,818
Net Pension Liability:					
<i>Medina County Sewer District:</i>					
OPERS	6,919,999	2,378,391	0	9,298,390	0
<i>Medina County Water District:</i>					
OPERS	691,999	1,167,679	0	1,859,678	0
Total Net Pension Liability	7,611,998	3,546,070	0	11,158,068	0
Total Business-Type Activities	\$69,300,482	\$17,069,519	\$10,123,586	\$76,246,415	\$6,669,805

Loans reported in the enterprise funds will be paid from charges for services revenue in the enterprise funds. General obligation bonds will be retired from the general obligation debt service fund using general property tax revenue. Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. Governmental OPWC loans will be paid out of the auto and gas fund. Compensated absences will be paid from the fund from which the employee is paid. These funds include the general, achievement center, ADAMH, auto and gas, child support enforcement agency, computer, community safety awareness, courthouse security, dog and kennel, DRETAC, drug enforcement, office for older adults, public assistance, real estate, safe communities, shelter care and youth services, title IV-D, transportation program, victim assistance, sewer, water, solid waste, and self insurance healthcare funds. There is no repayment schedule for the net pension liability; however, employer contributions are made from the same funds as compensated absences. See Note 26 for additional information related to the net pension liability.

All bonded debt is a general obligation supported by the full faith and credit of the County. OWDA and OPWC loans grant neither security nor property interest to OWDA or OPWC in any property of the County, and do not pledge the general credit of the County.

During 2009, the County issued \$4,865,000 in general obligation refunding bonds at interest rates varying from 2 percent to 5 percent. Proceeds were used to refund \$3,670,000 of the outstanding county facilities improvements, prosecutor's renovations, and department of human services bonds to take advantage of lower interest rates. On December 31, 2017, \$1,210,000 of the defeased bonds are still outstanding. The bonds were issued at a \$53,505 premium and issuance costs were \$116,035.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

The term bonds for the general obligation refunding bonds were issued for a 20 year period with a final maturity at December 1, 2029. The bonds are being retired from the general obligation bond retirement fund.

The term portions of the 2009 general obligation refunding bonds are subject to mandatory redemption requirements. The term bonds maturing on December 1, 2020, 2022, 2024, and 2029, respectively, will be subject to mandatory redemption, pursuant to mandatory sinking fund requirements at a redemption price of 100 percent of the principal amount redeemed plus interest accrued to the redemption date, on December 1 in each of the years and in the principal amounts set forth as follows:

Year	Issue			
	\$430,000	\$460,000	\$500,000	\$370,000
2019	\$210,000	\$0	\$0	\$0
2021	0	225,000	0	0
2023	0	0	245,000	0
2025	0	0	0	70,000
2026	0	0	0	70,000
2027	0	0	0	75,000
2028	0	0	0	75,000
	\$210,000	\$225,000	\$245,000	\$290,000
<i>Stated Maturity</i>	<i>12/1/2020</i>	<i>12/1/2022</i>	<i>12/1/2024</i>	<i>12/1/2029</i>

The remaining principal amount of the term bonds (\$220,000, \$235,000, \$255,000, and \$80,000) will mature at the stated maturity.

During 2012, the County issued \$1,499,918 in general obligation permanent improvement bonds consisting of serial, term, and capital appreciation bonds, which carry interest rates varying from 1.5 percent to 3 percent. Proceeds were used to fund various capital improvements within the County. The maturity amount of outstanding capital appreciation bonds at December 31, 2017 is \$100,000. The accretion recorded for 2017 was \$4,220, for a total outstanding bond liability of \$91,336 at December 31, 2017.

The term portions of the 2012 general obligation permanent improvement bonds are subject to mandatory redemption requirements. The term bonds maturing on December 1, 2023 and 2027, respectively, will be subject to mandatory redemption, pursuant to mandatory sinking fund requirements at a redemption price of 100 percent of the principal amount redeemed plus interest accrued to the redemption date, on December 1 in each of the years and in the principal amounts set forth as follows:

Year	Issue	
	\$310,000	\$460,000
2021	\$100,000	\$0
2022	105,000	0
2024	0	110,000
2025	0	115,000
2026	0	115,000
	\$205,000	\$340,000
<i>Stated Maturity</i>	<i>12/1/2023</i>	<i>12/1/2027</i>

The remaining principal amount of the term bonds (\$105,000 and \$120,000) will mature at the stated maturity.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

During 2012, the County issued \$460,000 in general obligation refunding bonds at an interest rate of 1.5 percent. Proceeds were used to refund \$435,000 of the outstanding 2002 various improvement bonds to take advantage of lower interest rates. The bonds were issued at a \$9,181 premium.

The County office building is occupied by the sanitary engineering department, which manages all County enterprise operations, and the County engineering department, which is a governmental fund operation. One half of the general obligation bonded indebtedness for the construction of the building is paid from enterprise fund revenues; the remainder is paid from unvoted property tax revenue.

During 2015, the County issued \$5,400,000 in various purpose bonds at interest rates varying from 1 percent to 4 percent. Proceeds were used for energy conservation projects and sheriff's department systems upgrades. The bonds were issued at a \$247,383 premium and will mature in 2030.

During 2016, the County issued \$1,800,000 in various purpose bonds at interest rates varying from 1 percent to 2.35 percent. Proceeds were used for jail and tuckpointing projects. The bonds will mature in 2026.

The County has entered into contractual agreements for construction loans from the Ohio Water Development Authority (OWDA). Under the terms of these agreements, the OWDA will reimburse, advance or directly pay the construction costs of approved projects. The OWDA will capitalize administrative costs and construction interest and then add them to the total amount of the final loan.

Lines of credit have been established with the Ohio Water Development Authority in the amount of \$44,353,761 for various sewer and water projects. Since the loan repayment schedule has not yet been finalized, a repayment schedule is not included in the schedule of debt service requirements. Until a final repayment schedule is available, the County is paying based on estimates.

The balance of these loans is as follows:

	Balance December 31, 2017	Lines of Credit
OWDA Loans Not Finalized:		
<i>Medina County Sewer District:</i>		
RCP Trunk Sewer Relining	\$214,174	\$233,015
Liverpool Digester	12,562,349	38,042,765
	12,776,523	38,275,780
 <i>Medina County Water District:</i>		
Hinckley Township Waterlines	2,026,284	2,290,715
Fenn Pearl Waterline Relocation and Tank Painting	2,009,737	2,134,807
Waterline Relocation and Route 162 Tower Painting	879,188	1,312,368
Westfield Tower Painting	340,091	340,091
	5,255,300	6,077,981
 Total OWDA Loans Not Finalized	\$18,031,823	\$44,353,761

The County has pledged future sewer revenues net of expenditures to repay OWDA and OPWC loans. All the debt is payable solely from net revenues and is payable through 2037. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on the OWDA loans are expected to require 89 percent of net revenues and 31 percent of total gross revenues. The total principal and interest remaining to be paid on the debt is \$23,342,856. Principal and interest paid for the current year were \$5,693,386, total net revenues were \$6,378,739, and total gross revenues were \$18,193,997.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

The County has pledged future water revenues net of expenditures to repay OWDA and OPWC loans. These loans are payable solely from net revenues and are payable through 2035. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on these loans are expected to require 134 percent of net revenues and 64 percent of total gross revenues. The total principal and interest remaining to be paid on the loans is \$29,195,904. Principal and interest paid for the current year were \$6,946,534, total net revenues were \$5,195,011, and total gross revenues were \$10,780,938.

The County has pledged future solid waste revenues net of expenditures to repay an OWDA loan. This loan is payable solely from net revenues and is payable through 2022. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on the OWDA loan are expected to require 3 percent of total gross revenues; however, in 2017, principal and interest payments on the bonds exceeded net revenues. The total principal and interest remaining to be paid on the loan is \$564,657. Principal and interest paid for the current year were \$183,503, and total gross revenues were \$6,814,867.

The following is a summary of the County's future annual debt service requirements for long-term obligations:

Governmental Activities:

	General Obligation Bonds					
	Serial		Term		Capital Appreciation	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$790,000	\$268,262	\$0	\$0	\$0	\$0
2019	505,000	150,213	210,000	74,700	69,918	30,082
2020	625,000	164,513	220,000	66,300	0	0
2021	535,000	130,987	325,000	79,050	0	0
2022	565,000	120,637	340,000	67,325	0	0
2023-2027	2,670,000	403,976	1,280,000	160,543	0	0
2028-2030	1,140,000	87,625	155,000	11,045	0	0
Total	\$6,830,000	\$1,326,213	\$2,530,000	\$458,963	\$69,918	\$30,082

	Special Assessment Bonds		OPWC Loans
	Principal	Interest	Principal
2018	\$70,000	\$16,448	\$5,456
2019	75,000	12,450	4,075
2020	80,000	8,175	2,696
2021	30,000	3,600	2,697
2022	30,000	1,800	2,696
2023-2027	0	0	13,481
2028-2032	0	0	13,482
2033-2037	0	0	13,482
2038-2042	0	0	13,481
2043-2045	0	0	4,809
Total	\$285,000	\$42,473	\$76,355

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Business-Type Activities:

	OWDA Loans		OPWC Loans	Rural Lorain County Waterline Loan	
	Principal	Interest	Principal	Principal	Interest
2018	\$6,389,073	\$1,551,503	\$86,914	\$18,425	\$1,454
2019	6,583,027	1,325,966	86,913	18,629	1,044
2020	6,598,100	1,093,986	86,913	18,835	630
2021	6,211,245	863,361	86,913	19,042	211
2022	5,965,301	645,760	70,119	0	0
2023-2027	9,716,905	1,428,454	350,595	0	0
2028-2032	2,510,724	345,313	302,257	0	0
2033-2037	589,375	35,600	179,100	0	0
Total	<u>\$44,563,750</u>	<u>\$7,289,943</u>	<u>\$1,249,724</u>	<u>\$74,931</u>	<u>\$3,339</u>

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 2017, are an overall debt margin of \$113,584,280 and a margin on unvoted debt of \$40,340,750.

Note 16 – Conduit Debt Obligations

From time to time, the County has issued Healthcare Revenue Bonds to provide financial assistance to health care organizations and Economic Development Bonds for the private-sector entities for the acquisition and construction of facilities deemed to be in the public interest. Servicing these debts is the sole obligation of the entities which received the debt proceeds. Neither the County, the State, nor any political subdivision thereof, is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2017, \$202,415,000 of these bonds had been issued. Of the \$93,255,000 issued after December 31, 1995, \$50,100,000 was still outstanding.

Note 17 – Contingent Liabilities

Grants

The County has received Federal and State grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Litigation

Several claims and lawsuits are pending against the County. The amount of the liability, if any, cannot be reasonably estimated at this time.

Note 18 – Solid Waste Central Processing Facility

The County operates a solid waste central processing facility including a transfer station and class I and class IV compost facilities at 8700 Lake Road, Seville, Ohio. The facilities have been in operation since 1993 and are used by residents and businesses to dispose of solid waste, which is then transported to a commercial landfill outside of the County.

In accordance with Ohio Environmental Protection Agency regulations promulgated in the Ohio Administrative Code, the County annually provides the required financial assurance through the local government financial test for final closure of these facilities. Since the initiation of said regulations, the County completed the local government financial test and met the required financial assurances.

When using the local government financial test mechanism, the Ohio Environmental Protection Agency does not require a liability to be recognized provided the County meets the requirements of the financial test. Further, the County has no plan to close or move the facility. Therefore, no liability is recognized (actual or contingent) in the accompanying financial statements, for the cost to perform and complete central processing and class I compost facilities closure activities.

Note 19 – Joint Venture

Medina-Lorain Water Consortium

The County is a member of the Medina-Lorain Water Consortium (the Consortium), which is a joint venture between the City of Avon Lake, the Rural Lorain County Water Authority, Medina County and the City of Medina. The Consortium was created in 1999 for the purpose of construction, operation and maintenance of a water transmission line to serve the members of the Consortium, and for the purpose of bulk water delivery from the City of Avon Lake. There is an ongoing financial responsibility for all parties for the maintenance and repair of the project. The Consortium is governed by representatives of the member parties. The City of Avon Lake serves as the fiscal agent for the Consortium. As of December 31, 2017, the County's equity interest in the Consortium was \$5,775,336, which represents 28.57 percent of the total equity in the Consortium. The Consortium is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. Financial information can be obtained from Joe Newlin, City of Avon Lake Finance Director, 150 Avon Beldon Road, Avon Lake, Ohio 44012.

Note 20 – Jointly Governed Organizations

Northeast Ohio Areawide Coordinating Agency (NOACA)

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five County region. NOACA is controlled by 45 members including the three Medina County Commissioners. The Board exercises total control over the operation of the agency including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2017, the County contributed \$58,633 to NOACA.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Medina County Family First Council

The mission of the Medina County Family First Council (Council) is dedicated to strengthening the Medina County community by coordinating and supporting health, human, and social services. The Council is made up of approximately 42 individuals from various organizations including 10 from the County. The Council's Board exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. During 2017, the County did not contribute to the Council.

North East Ohio Network (NEON)

NEON is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Medina, Trumbull, Columbiana, Geauga, Lake, Mahoning, Portage, Ashtabula, Lorain, Summit, Wayne, Richland and Stark Counties. NEON operation is controlled by their board which is comprised of the superintendents of Developmental Disabilities of each participating County. NEON's Board exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. During 2017, NEON received sufficient revenues from State grant monies and no additional funds were needed from the participants. (See Note 6 for information on the County's cash balance on hand at NEON).

Medina County Council of Governments on Drug Enforcement

The Medina County Council of Governments on Drug Enforcement was formed to provide the necessary planning, cooperation, direction, and administration to help combat drug abuse and illegal drug trafficking and related crimes within the County. The Council is comprised of multiple levels of government within the County. The Council's Board exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. The governing board consists of two County commissioners, one representative from the cities of Brunswick, Medina, and Wadsworth, one village representative chosen by a caucus of the villages, and three township representatives chosen by a caucus of the townships. The governing board's duties are to adopt and amend bylaws, propose and initiate studies and polices, resolve questions, make an annual report, review and amend the Council's budget, and approve the employment and termination of the Council's staff. The Council also has an operating board, which consists of the County sheriff, the chiefs of police from the cities of Brunswick, Medina, and Wadsworth, one village chief of police chosen by a caucus of all village chiefs of police, and two township chiefs of police chosen by a caucus of all township chiefs of police. The operating board's duties are to approve studies and plans for activities related to the Council, handle routine matters and expenditures within the authorized budget, submit minutes of its proceedings to the governing board, appoint special committees, propose a budget to the governing board, submit recommendations to employ or terminate staff to the governing board, and handle disciplinary matters. During 2017, the County did not contribute any funding to the Council.

Summit and Medina Workforce Area Council of Governments

Summit and Medina Counties together form Ohio's Local Workforce Area 2. Area 2 is governed by the Summit and Medina Workforce Area Council of Governments (SAMWA COG) and represented by the Summit/Medina Workforce Development Board (WDB). The Workforce Innovation and Opportunity Act of 2014 (WIOA) requires the establishment of local workforce areas within the states based on geographic, industrial, educational, and other regional economic factors. The SAMWA COG is comprised of the County Executive (Summit) and a Commissioner (Medina). The main roles of the SAMWA COG include adopting of

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

resolutions related to Local Workforce Area-wide finances, budgets, programs, and policies. Appointing members of the WDB and providing the structural mechanisms to staff the WDB. During 2017, the County did not contribute to the SAMWA COG.

Note 21 – Risk Sharing Pool

The County Risk Sharing Authority, Incorporated, (CORSA) is a risk sharing pool made up of 65 counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. This coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of CORSA are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2017 was \$454,422.

Note 22 – Related Organizations

Medina County Library District

The County Commissioners are responsible for appointing a voting majority of the Medina County Library District Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may issue debt and determines its own budget. The Library did not receive any funding from the County during 2017.

Medina Metropolitan Housing Authority

The Medina Metropolitan Housing Authority (“MMHA”) is a legally separate body politic. The majority of the MMHA board is appointed by Medina County. The MMHA board is composed of five representatives who include: one member appointed by the Medina County Court of Common Pleas Judge; one member appointed by the Medina County Probate Court Judge; one member appointed by the Medina County Commissioners; and two members appointed by the Mayor of the City of Brunswick. The County is not able to impose its will on the MMHA and no financial benefit and/or burden relationship exists. The MMHA is responsible for approving its own budget, appointing personnel and accounting and finance related activities. The general purpose of the MMHA is to provide decent, safe, and sanitary housing for qualified persons within the County. During 2017, the County contributed \$10,000 to the operation of the MMHA.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 23 – Interfund Activity

Interfund Balances

During 2017, the general fund had an interfund receivable in the amount of \$747,602. \$645,632 represents advances to offset deficit cash. The remaining balance of \$101,970 in the general and \$81,586 in other balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

Payable	Receivable				Total
	General	Public Assistance	Other Governmental Funds	Medina County Sewer District	
General	\$0	\$0	\$3,240	\$10,547	\$13,787
Achievement Center	0	0	1,515	2,714	4,229
Public Assistance	31,355	0	50,599	257	82,211
Other Governmental Funds	716,247	3,088	6,907	2,432	728,674
Medina County Sewer District	0	0	287	0	287
Total	\$747,602	\$3,088	\$62,548	\$15,950	\$829,188

Interfund Transfers

During 2017, the general fund transferred \$1,403,032 to the public assistance fund and \$1,288,792 to other governmental funds. The achievement center fund transferred \$100,000 to the achievement center construction fund for various projects. The workforce development fund transferred \$111,886 to the general fund for the purpose of distributing monies to Job and Family Services and Summit County, as they work together to implement the workforce program. \$700 was transferred between other governmental funds related to covering a fund's portion of vehicle costs. The sewer and water funds transferred \$75,287 and \$17,800, respectively, to the special assessment bond retirement fund to pay portions of outstanding debt obligations. Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; to repay another fund for that fund's share of project expenditures; and to return money to the fund from which it was originally provided once a project is completed.

Transfer In	Transfer Out					Total
	General	Achievement Center	Other Governmental Funds	Medina County Sewer District	Medina County Water District	
General	\$0	\$0	\$111,886	\$0	\$0	\$111,886
Public Assistance	1,403,032	0	0	0	0	1,403,032
Other Governmental Funds	1,288,792	100,000	700	75,287	17,800	1,482,579
Total	\$2,691,824	\$100,000	\$112,586	\$75,287	\$17,800	\$2,997,497

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 24 – Significant Commitments

Contractual Commitments

At December 31, 2017, the County had contractual commitments relating to the Liverpool Digester Project and Facilities Repair and Restoration with total commitments of \$35,231,522 and \$621,900 with \$23,023,745 and \$110,724 remaining, respectively.

Encumbrances

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end, the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

Governmental Funds:

General	\$1,015,146
Achievement Center	751,875
Public Assistance	381,975
Other Governmental Funds	2,671,639

Enterprise Funds:

Sewer	486,428
Water	311,172
Solid Waste	378,202

Internal Service Funds:

Self Insurance	1,751
Workers' Compensation	36,896
Total	<u><u>\$6,035,084</u></u>

Note 25 – Fund Balances

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are as follows:

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Fund Balances	General	Achievement Center	School Sales Tax	Public Assistance	Other Governmental	Total
<u>Nonspendable:</u>						
Inventory	\$84,333	\$93,619	\$0	\$0	\$223,217	\$401,169
Unclaimed Funds	47,577	0	0	0	0	47,577
<i>Total Nonspendable</i>	131,910	93,619	0	0	223,217	448,746
<u>Restricted for:</u>						
Developmentally Disabled Education	0	21,831,810	0	0	0	21,831,810
County Schools Permanent Improvements	0	0	1,998,778	0	0	1,998,778
Public Assistance	0	0	0	594,728	0	594,728
ADAMH Operations	0	0	0	0	6,476,430	6,476,430
Road and Bridge Repairs	0	0	0	0	6,866,963	6,866,963
Children's Services	0	0	0	0	104,616	104,616
Community Housing Improvement	0	0	0	0	24,499	24,499
Community Safety Awareness	0	0	0	0	505,473	505,473
Computer Upgrades	0	0	0	0	611,534	611,534
County Home Operations	0	0	0	0	832,558	832,558
Courthouse Security	0	0	0	0	1,169,722	1,169,722
Ditch Maintenance	0	0	0	0	6,979,862	6,979,862
Dog and Kennel Operations	0	0	0	0	133,671	133,671
Delinquent Tax Collections	0	0	0	0	215,841	215,841
Drug Enforcement	0	0	0	0	825,233	825,233
Emergency Management	0	0	0	0	321,662	321,662
Local Emergency Planning Commission	0	0	0	0	125,503	125,503
County Provided Legal Defense	0	0	0	0	121,957	121,957
Detention Center Donation Collections	0	0	0	0	22,476	22,476
Senior Citizen Programs	0	0	0	0	77,107	77,107
Ohio Criminal Justice Service	0	0	0	0	22,795	22,795
Port Authority	0	0	0	0	213,784	213,784
Real Estate Appraisals	0	0	0	0	7,434,012	7,434,012
Revolving Loan	0	0	0	0	289,683	289,683
Shelter Care and Youth Services	0	0	0	0	451,118	451,118
Sheriff Donations	0	0	0	0	49,465	49,465
Transportation Improvement	0	0	0	0	357,732	357,732
Victim Assistance	0	0	0	0	20	20
Background Checks	0	0	0	0	52,266	52,266
Capital Improvements	0	0	0	0	1,065,865	1,065,865
Debt Retirement	0	0	0	0	18,002	18,002
Other Purposes	136,340	0	0	0	0	136,340
<i>Total Restricted</i>	136,340	21,831,810	1,998,778	594,728	35,369,849	59,931,505
<u>Assigned to:</u>						
Achievement Center Construction	0	0	0	0	72,542	72,542
Purchases on Order	419,318	0	0	0	0	419,318
2018 Appropriations	2,800,905	0	0	0	0	2,800,905
<i>Total Assigned</i>	3,220,223	0	0	0	72,542	3,292,765
Unassigned (Deficit)	6,773,294	0	0	0	(1,101,703)	5,671,591
Total Fund Balances	\$10,261,767	\$21,925,429	\$1,998,778	\$594,728	\$34,563,905	\$69,344,607

Medina County, Ohio
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Note 26 – Defined Benefit Pension Plans

Net Pension Liability

The net pension liability reported on the statement of net position represents a liability to employees for pensions. Pensions are a component of exchange transactions – between an employer and its employees – of salaries and benefits for employee services. Pensions are provided to an employee – on a deferred-payment basis – as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability represents the County's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension.

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits is presented as a long-term *net pension liability* on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting.

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description – County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

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OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information, including requirements for reduced and unreduced benefits):

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Medina County, Ohio
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Funding Policy – The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local	Law Enforcement
2017 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee	10.0 %	*
2017 Actual Contribution Rates		
Employer:		
Pension	13.0 %	17.1 %
Post-employment Health Care Benefits	1.0	1.0
Total Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %

* This rate is determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$6,140,317 for 2017. Of this amount, \$249,219 is reported as an intergovernmental payable.

Plan Description – State Teachers Retirement System (STRS)

Plan Description – County licensed teachers and other faculty members participate in STRS Ohio, a cost-sharing multiple employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information, and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad Street, Columbus, Ohio 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at www.strsoh.org.

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307.

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Effective July 1, 2017, the cost-of-living adjustment was reduced to zero. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five year of service credit and age 65, or 35 years of service credit and at least age 60.

Medina County, Ohio
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The DC Plan allows members to place all their member contributions and 9.5 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12 percent of the 14 percent member rate goes to the DC Plan and the remaining 2 percent goes to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity after termination of employment at age 50 or later.

New members who choose the DC plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. Through June 30, 2017, the employer rate was 14 percent and the member rate was 14 percent of covered payroll. The 2017 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$167,150 for fiscal year 2017. Of this amount \$6,423 is reported as an intergovernmental payable.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability for OPERS was measured as of December 31, 2016, and the net pension liability for STRS was measured as of June 30, 2017. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. The following is information related to the proportionate share and pension expense:

Medina County, Ohio
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	OPERS	STRS	Total
Proportion of the Net Pension Liability:			
Current Measurement Date	0.37261861%	0.01092012%	
Prior Measurement Date	0.36355319%	0.01125483%	
Change in Proportionate Share	0.00906542%	-0.00033471%	
Proportionate Share of the Net Pension Liability	\$84,615,350	\$2,594,098	\$87,209,448
Pension Expense	\$18,138,452	(\$1,056,533)	\$17,081,919

At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$114,689	\$100,171	\$214,860
Changes of assumptions	13,421,030	567,358	13,988,388
Net difference between projected and actual earnings on pension plan investments	12,601,179	0	12,601,179
Changes in proportion and differences between County contributions and proportionate share of contributions	769,888	11,774	781,662
County contributions subsequent to the measurement date	6,140,317	89,001	6,229,318
Total Deferred Outflows of Resources	\$33,047,103	\$768,304	\$33,815,407
Deferred Inflows of Resources			
Differences between expected and actual experience	\$503,588	\$20,907	\$524,495
Net difference between projected and actual earnings on pension plan investments	0	85,608	85,608
Changes in proportion and differences between County contributions and proportionate share of contributions	211,316	202,272	413,588
Total Deferred Inflows of Resources	\$714,904	\$308,787	\$1,023,691

The \$6,229,318 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

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Year Ending December 31:	OPERS	STRS	Total
2018	\$10,761,378	\$61,851	\$10,823,229
2019	11,288,823	178,305	11,467,128
2020	4,511,054	104,946	4,616,000
2021	(369,373)	25,414	(343,959)
Total	<u>\$26,191,882</u>	<u>\$370,516</u>	<u>\$26,562,398</u>

Actuarial Assumptions – OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2016, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. In 2016, the OPERS’ actuarial consultants conducted an experience study for the period 2011 through 2015, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 8.0 percent down to 7.5 percent, for the defined benefit investments. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2016, compared with December 31, 2015, are presented as follows:

	December 31, 2016	December 31, 2015
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

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For 2016, mortality rates are based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

For 2015, mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2015. The prior experience study was completed for the five year period ended December 31, 2010.

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2016, OPERS managed investments in four investment portfolios: the Defined Benefit portfolio, the 401(h) Health Care Trust portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The 401(h) Health Care Trust portfolio was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. The Defined Benefit portfolio historically included the assets of the Member-Directed retiree medical accounts funded through the VEBA Trust. However, the VEBA Trust was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio is 8.3 percent for 2016.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2016 and the long-term expected real rates of return:

Medina County, Ohio
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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.75 %
Domestic Equities	20.70	6.34
Real Estate	10.00	4.75
Private Equity	10.00	8.97
International Equities	18.30	7.95
Other investments	18.00	4.92
Total	100.00 %	5.66 %

Discount Rate The discount rate used to measure the total pension liability for 2016 was 7.5 percent. The discount rate for 2015 was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.5 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.5 percent) or one-percentage-point higher (8.5 percent) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's proportionate share of the net pension liability	\$129,268,848	\$84,615,350	\$47,404,540

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Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2017, actuarial valuation, compared with July 1, 2016 are presented as follows:

	July 1, 2017	July 1, 2016
Inflation	2.50 percent	2.75 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	7.75 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3.5 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date.

For the July 1, 2017, actuarial valuation, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

For the July 1, 2016 actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males’ ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

Actuarial assumptions used in the July 1 2017, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016. Actuarial assumptions used in the June 30, 2016, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

STRS’ investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

Medina County, Ohio
Notes to the Basic Financial Statements
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Asset Class	Target Allocation	Long-Term Expected Rate of Return *
Domestic Equity	28.00 %	7.35 %
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
Total	100.00 %	

* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and does not include investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2017. The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2016. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2017. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2017.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.45 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.45 percent) or one-percentage-point higher (8.45 percent) than the current rate:

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$3,718,551	\$2,594,098	\$1,646,915

Medina County, Ohio
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Note 27 – Postemployment Benefits

Ohio Public Employees Retirement System

Plan Description – The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45. See OPERS' CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2017, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0 percent during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0 percent for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2017 was 4.0 percent.

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Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Substantially all of the County's contribution allocated to fund postemployment health care benefits relates to the cost-sharing, multiple employer trusts. The corresponding contribution for the years ended December 31, 2017, 2016, and 2015 were \$505,241, \$937,395, and \$882,579, respectively. For 2017, 96.31 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2016 and 2015.

State Teachers Retirement System

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing multiple-employer defined benefit Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2019. The Plan is included in the report of STRS Ohio which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the associated health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2017, 2016 and 2015, STRS did not allocate any employer contributions to post-employment health care.

Required Supplementary Information

Medina County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability
Ohio Public Employees Retirement System - Traditional Plan
*Last Four Years (1) **

	2017	2016	2015	2014
County's Proportion of the Net Pension Liability	0.37261861%	0.36355319%	0.36848357%	0.36848357%
County's Proportionate Share of the Net Pension Liability	\$84,615,350	\$62,971,995	\$44,443,236	\$43,439,412
County's Covered Payroll	\$46,736,353	\$44,007,398	\$44,007,573	\$44,078,988
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	181.05%	143.09%	100.99%	98.55%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.25%	81.08%	86.45%	86.36%

(1) Although this schedule is intended to show information for ten years, information prior to 2014 is not available. An additional column will be added each year.

* Amounts presented for each year were determined as of the County's measurement date, which is the prior year end.

Medina County, Ohio

Required Supplementary Information

Schedule of the County's Proportionate Share of the Net Pension Liability

State Teachers Retirement System of Ohio

*Last Five Fiscal Years (1) **

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
County's Proportion of the Net Pension Liability	0.01092012%	0.01125483%	0.01196438%	0.01186141%	0.01186141%
County's Proportionate Share of the Net Pension Liability	\$2,594,098	\$3,767,328	\$3,306,603	\$2,885,105	\$3,436,719
County's Covered Payroll	\$1,200,536	\$1,184,221	\$1,248,283	\$1,305,132	\$1,081,031
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	216.08%	318.13%	264.89%	221.06%	317.91%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.30%	66.80%	72.10%	74.70%	69.30%

(1) Although this schedule is intended to show information for ten years, information prior to 2013 is not available. An additional column will be added each year.

* Amounts presented for each year were determined as of the County's measurement date, which is June 30th.

Medina County, Ohio
Required Supplementary Information
Schedule of County Contributions
Ohio Public Employees Retirement System - Traditional Plan
Last Five Years (1)

	2017	2016	2015	2014	2013
Contractually Required Contribution	\$6,140,317	\$5,786,236	\$5,442,975	\$5,429,807	\$5,871,475
Contributions in Relation to the Contractually Required Contribution	(6,140,317)	(5,786,236)	(5,442,975)	(5,429,807)	(5,871,475)
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$45,852,644	\$46,736,353	\$44,007,398	\$44,007,573	\$44,078,988
Contributions as a Percentage of Covered Payroll	13.39%	12.38%	12.37%	12.34%	13.32%

(1) Although this schedule is intended to show information for ten years, information prior to 2013 is not available. An additional column will be added each year.

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Medina County, Ohio
Required Supplementary Information
Schedule of County Contributions
State Teachers Retirement System of Ohio
Last Ten Years

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$167,150	\$168,255	\$169,482	\$169,667
Contributions in Relation to the Contractually Required Contribution	<u>(167,150)</u>	<u>(168,255)</u>	<u>(169,482)</u>	<u>(169,667)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$1,193,929	\$1,201,821	\$1,210,588	\$1,252,829
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	13.54%

2013	2012	2011	2010	2009	2008
\$140,534	\$132,372	\$155,901	\$163,065	\$159,150	\$153,853
<u>(140,534)</u>	<u>(132,372)</u>	<u>(155,901)</u>	<u>(163,065)</u>	<u>(159,150)</u>	<u>(153,853)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,081,031	\$1,018,246	\$1,199,238	\$1,254,346	\$1,224,231	\$1,183,485
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

Medina County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2017

Changes in Assumptions – OPERS

Amounts reported for 2017 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2016 and prior are presented as follows:

	December 31, 2017	December 31, 2016 and Prior
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

Amounts reported for 2017 use mortality rates based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

Medina County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2017

Changes in Assumptions – STRS

Amounts reported for 2017 incorporate changes in assumptions and changes in benefit terms used by STRS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2016 and prior are presented as follows:

	2017	2016 and Prior
Inflation	2.50 percent	2.75 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	7.75 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3.5 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date.

For 2017 post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70% of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

For 2016 and prior actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022 – Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

Fund Descriptions – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

Special Revenue funds are used to account for the proceeds of specific revenue sources (other than amounts relating to major capital projects) that are legally restricted to expenditure for specified purposes.

ADAMH Board Fund – To account for and report restricted Federal and State grants and transfers from the general fund that are expended by the Alcohol, Drug and Mental Health Board, primarily to pay the costs of contracts with local mental health agencies that provide services to the public at large.

Auto and Gas Tax Fund – To account for and report restricted revenue derived from motor vehicle licenses and gasoline tax and from interest. Expenditures are restricted by State law to County road and bridge repair and improvement programs.

Child Support Enforcement Fund – To account for and report receipts of Federal and State grants as well as the restricted revenue and expenditures incurred in the processing and enforcement of court ordered child support payments.

Children's Services Fund – To account for and report revenue from the State government and expenditures restricted for subsidized adoptions and for support of children in the custody of the County Department of Job and Family Services as prescribed under the State Children's Services Subsidy Grant Program.

Community Development Block Grant Fund – To account for and report restricted revenue from the Federal government and expenditures as prescribed under the Community Development Block Grant Program.

Community Housing Improvement Fund – To account for and report local, State and Federal restricted monies used for the assistance of qualified individuals.

Community Oriented Policing Services Fund – To account for and report restricted State monies collected and expensed for services through the Sheriff's Office.

Community Safety Awareness Fund – To account for and report local, State and Federal monies restricted to provide training to the community and youth professionals in the area.

Computer Fund – To account for and report charges for services and local, State and Federal restricted monies used to purchase and update computer equipment and programs.

County Home Fund – To account for and report restricted taxes and donation monies received for the operation of the County Home.

Courthouse Security Fund – To account for and report restricted charges for services and grant monies received to upgrade courtroom security.

Ditch Maintenance Fund – To account for and report restricted special assessment revenues which will be used to provide irrigation ditches and maintain existing ditches within the County.

Dog and Kennel Fund – To account for and report the sale of dog tags and fine collections restricted for the dog warden's operations.

(continued)

Fund Descriptions – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

DRETAC Fund – To account for and report five percent of all restricted certified delinquent real estate taxes, personal property taxes and assessments used for the purpose of collecting delinquent property taxes, personal property taxes and special assessments.

Drug Enforcement Fund – To account for and report the operations of the County's drug education and enforcement activities. Restricted revenue sources are a County-wide property tax levy and Federal and State grants.

Emergency Management Fund – To account for and report Federal restricted monies for the support and coordination assistance to first responders for county-wide emergency/disaster planning, education, warning, response and recovery activities.

Local Emergency Planning Commission Fund – To account for and report State and Federal restricted monies for the comprehensive chemical emergency preparedness and response.

Indigent Guardianship Fund – To account for and report the restricted charges for service used for the defense of persons unable to provide their own defense.

Juvenile Detention Center Donations Fund – To account for and report the restricted charges for services donated for use by the Detention Center for programs and expenditures.

Marriage License Fund – To account for and report the portion of marriage license restricted revenue used to provide financial assistance for the victims of domestic violence.

Office for Older Adults Fund – To account for and report restricted revenues from the Federal government, transfers from the general fund, and expenditures for the County's older adults as prescribed under the Title III-B and III-C grant programs.

Ohio Criminal Justice Service Fund – To account for and report restricted State monies used for the development of policies and professional training related to the areas of domestic violence and enforcement of protection orders pursuant to Ohio criminal and civil law.

Port Authority Fund – To account for and report the restricted monies used for revenue and expenditures incurred by the County Port Authority.

Real Estate Assessment Fund – To account for and report restricted State-mandated, County-wide real estate appraisals that are funded by charges to the County's political subdivisions.

Revolving Loan Program Fund – To account for and report restricted loans made by the County to local businesses and the subsequent repayment of these loans.

Safe Communities Fund – To account for and report local, State and Federal restricted monies used to provide information and awareness to the community.

Shelter Care and Youth Services Fund – To account for and report restricted State grants used to fund programs to enable youth to remain in the community rather than being placed in State institutions. These programs include the New Horizons Shelter Care Home, foster care programs and others.

(continued)

Fund Descriptions – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

Sheriff Donations Fund – To account for and report the restricted monies donated for use by the Sheriff's Office and the Jail.

Title IV-D Fund – To account for and report restricted court costs expended on specific charges associated with the Juvenile Court.

Transportation Program Fund – To account for and report local, State and Federal restricted monies used to furnish transportation for handicapped and senior citizens within the County.

Transportation Improvement Fund – To account for and report all State restricted revenues received for the improvement of State Route 18.

Victim Assistance Fund – To account for and report restricted grant monies received to be used to assist victims of crimes and provide awareness of help available to these families.

Webcheck Program Fund – To account for and report the restricted charges for services collected and expensed for background checks through the Sheriff's Office.

Workforce Development Fund – To account for and report local, State and Federal restricted monies used for job assistance for adults and youth within the County.

Nonmajor Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest and related costs.

General Obligation Bond Retirement Fund – To account for and report restricted tax levies that are utilized for the repayment of general obligation bonds and notes of the County.

Special Assessment Bond Retirement Fund – To account for and report the restricted collection of special assessments levied against benefited properties for the payment of special assessment bonds and related interest costs.

Nonmajor Capital Projects Funds

Capital Projects Funds are used to account for financial resources restricted for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

Achievement Center Construction Fund – To account for and report assigned financing and construction of a new school for the mentally challenged and developmentally disabled.

County Capital Improvements Fund – To account for and report the Federal grants and the acquisition and renovation of County buildings as well as to reflect the restricted costs associated with various miscellaneous capital improvements.

State Issue II Fund – To account for and report restricted capital grants received from the Ohio Public Works Commission for improvement projects undertaken by the County Highway Engineering Department. State Issue II monies received for sewer and water fund projects are accounted for within the Sewer and Water Enterprise Funds.

Highway ODOT Fund – To account for and report Ohio Department of Transportation (ODOT) grants restricted for the construction of highways.

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Medina County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2017

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$33,756,120	\$18,002	\$778,766	\$34,552,888
Cash and Cash Equivalents In Segregated Accounts	4,626	0	0	4,626
Materials and Supplies Inventory	223,217	0	0	223,217
Accounts Receivable	69,580	0	0	69,580
Intergovernmental Receivable	4,291,981	34,939	365,422	4,692,342
Interfund Receivable	62,548	0	0	62,548
Property Taxes Receivable	2,248,612	526,385	0	2,774,997
Special Assessments Receivable	4,241	4,382,243	0	4,386,484
Loans Receivable	139,414	0	0	139,414
<i>Total Assets</i>	<u>\$40,800,339</u>	<u>\$4,961,569</u>	<u>\$1,144,188</u>	<u>\$46,906,096</u>
Liabilities				
Accounts Payable	\$733,557	\$0	\$5,781	\$739,338
Contracts Payable	427,613	0	0	427,613
Accrued Wages and Benefits	323,169	0	0	323,169
Matured Compensated Absences Payable	3,541	0	0	3,541
Interfund Payable	300,998	427,676	0	728,674
Intergovernmental Payable	225,038	0	0	225,038
<i>Total Liabilities</i>	<u>2,013,916</u>	<u>427,676</u>	<u>5,781</u>	<u>2,447,373</u>
Deferred Inflows of Resources				
Property Taxes	2,216,574	519,521	0	2,736,095
Unavailable Revenue	2,734,677	4,424,046	0	7,158,723
<i>Total Deferred Inflows of Resources</i>	<u>4,951,251</u>	<u>4,943,567</u>	<u>0</u>	<u>9,894,818</u>
Fund Balances				
Nonspendable	223,217	0	0	223,217
Restricted	34,285,982	18,002	1,065,865	35,369,849
Assigned	0	0	72,542	72,542
Unassigned (Deficit)	(674,027)	(427,676)	0	(1,101,703)
<i>Total Fund Balances (Deficit)</i>	<u>33,835,172</u>	<u>(409,674)</u>	<u>1,138,407</u>	<u>34,563,905</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$40,800,339</u>	<u>\$4,961,569</u>	<u>\$1,144,188</u>	<u>\$46,906,096</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2017

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$2,534,328	\$765,211	\$0	\$3,299,539
Charges for Services	5,854,211	0	0	5,854,211
Fines and Forfeitures	306,568	0	0	306,568
Intergovernmental	19,235,107	271,099	3,869,459	23,375,665
Special Assessments	426,258	9,219	0	435,477
Interest	80,713	0	2,755	83,468
Rentals	212,325	0	0	212,325
Donations	313,185	0	0	313,185
Other	514,247	77,845	0	592,092
<i>Total Revenues</i>	<u>29,476,942</u>	<u>1,123,374</u>	<u>3,872,214</u>	<u>34,472,530</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	996,191	0	0	996,191
Judicial	2,747,753	0	0	2,747,753
Public Safety	5,295,544	0	0	5,295,544
Public Works	8,123,606	0	0	8,123,606
Health	3,873,848	0	0	3,873,848
Human Services	6,731,092	0	0	6,731,092
Economic Development and Assistance	178,233	0	0	178,233
Capital Outlay	0	0	4,006,840	4,006,840
Debt Service:				
Principal Retirement	10,042	920,000	0	930,042
Interest and Fiscal Charges	0	304,408	0	304,408
<i>Total Expenditures</i>	<u>27,956,309</u>	<u>1,224,408</u>	<u>4,006,840</u>	<u>33,187,557</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,520,633</u>	<u>(101,034)</u>	<u>(134,626)</u>	<u>1,284,973</u>
Other Financing Sources (Uses)				
Transfers In	1,026,955	93,087	362,537	1,482,579
Transfers Out	(112,586)	0	0	(112,586)
<i>Total Other Financing Sources (Uses)</i>	<u>914,369</u>	<u>93,087</u>	<u>362,537</u>	<u>1,369,993</u>
<i>Net Change in Fund Balances</i>	2,435,002	(7,947)	227,911	2,654,966
<i>Fund Balances (Deficit) Beginning of Year - Restated (See Note 3)</i>	<u>31,400,170</u>	<u>(401,727)</u>	<u>910,496</u>	<u>31,908,939</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$33,835,172</u>	<u>(\$409,674)</u>	<u>\$1,138,407</u>	<u>\$34,563,905</u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017

	ADAMH Board	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant
Assets					
Equity in Pooled Cash and Cash Equivalents	\$6,504,320	\$6,044,379	\$30,921	\$137,689	\$0
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0	0
Materials and Supplies Inventory	0	223,217	0	0	0
Accounts Receivable	0	10,829	0	0	0
Intergovernmental Receivable	79,405	3,376,158	315,527	10,711	32,644
Interfund Receivable	0	3,830	0	0	0
Property Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$6,583,725</u>	<u>\$9,658,413</u>	<u>\$346,448</u>	<u>\$148,400</u>	<u>\$32,644</u>
Liabilities					
Accounts Payable	\$0	\$128,002	\$7,292	\$33,073	\$0
Contracts Payable	77,850	36,052	0	0	20,036
Accrued Wages and Benefits	13,173	119,539	42,278	0	0
Matured Compensated Absences Payable	0	1,341	0	0	0
Interfund Payable	0	4,576	3,088	0	20,376
Intergovernmental Payable	7,757	64,869	24,647	0	12,169
<i>Total Liabilities</i>	<u>98,780</u>	<u>354,379</u>	<u>77,305</u>	<u>33,073</u>	<u>52,581</u>
Deferred Inflows of Resources					
Property Taxes	0	0	0	0	0
Unavailable Revenue	8,515	2,213,854	315,527	10,711	0
<i>Total Deferred Inflows of Resources</i>	<u>8,515</u>	<u>2,213,854</u>	<u>315,527</u>	<u>10,711</u>	<u>0</u>
Fund Balances					
Nonspendable	0	223,217	0	0	0
Restricted	6,476,430	6,866,963	0	104,616	0
Unassigned (Deficit)	0	0	(46,384)	0	(19,937)
<i>Total Fund Balances (Deficit)</i>	<u>6,476,430</u>	<u>7,090,180</u>	<u>(46,384)</u>	<u>104,616</u>	<u>(19,937)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$6,583,725</u>	<u>\$9,658,413</u>	<u>\$346,448</u>	<u>\$148,400</u>	<u>\$32,644</u>

Community Housing Improvement	Community Oriented Policing Services	Community Safety Awareness	Computer	County Home	Courthouse Security	Ditch Maintenance	Dog and Kennel
\$24,499	\$0	\$638,992	\$660,826	\$840,918	\$1,186,145	\$6,979,862	\$150,805
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	5,906	0	54,276	0	0	0
0	0	0	0	0	0	0	790
0	0	0	0	817,709	0	0	0
0	0	0	0	0	0	4,241	0
0	0	0	0	0	0	0	0
<u>\$24,499</u>	<u>\$0</u>	<u>\$644,898</u>	<u>\$660,826</u>	<u>\$1,712,903</u>	<u>\$1,186,145</u>	<u>\$6,984,103</u>	<u>\$151,595</u>
\$0	\$2,717	\$31,109	\$46,575	\$8,360	\$5,519	\$0	\$6,686
0	0	0	0	0	0	0	0
0	0	14,971	1,710	0	5,250	0	7,013
0	0	0	0	0	0	0	0
0	0	58,881	0	0	0	0	207
0	0	34,464	1,007	0	5,654	0	4,018
<u>0</u>	<u>2,717</u>	<u>139,425</u>	<u>49,292</u>	<u>8,360</u>	<u>16,423</u>	<u>0</u>	<u>17,924</u>
0	0	0	0	807,047	0	0	0
0	0	0	0	64,938	0	4,241	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>871,985</u>	<u>0</u>	<u>4,241</u>	<u>0</u>
0	0	0	0	0	0	0	0
24,499	0	505,473	611,534	832,558	1,169,722	6,979,862	133,671
0	(2,717)	0	0	0	0	0	0
<u>24,499</u>	<u>(2,717)</u>	<u>505,473</u>	<u>611,534</u>	<u>832,558</u>	<u>1,169,722</u>	<u>6,979,862</u>	<u>133,671</u>
<u>\$24,499</u>	<u>\$0</u>	<u>\$644,898</u>	<u>\$660,826</u>	<u>\$1,712,903</u>	<u>\$1,186,145</u>	<u>\$6,984,103</u>	<u>\$151,595</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2017

	DRETAC	Drug Enforcement	Emergency Management	Local Emergency Planning Commission	Indigent Guardianship
Assets					
Equity in Pooled Cash and Cash Equivalents	\$233,264	\$816,647	\$324,414	\$125,503	\$125,507
Cash and Cash Equivalents In Segregated Accounts	0	4,626	0	0	0
Materials and Supplies Inventory	0	0	0	0	0
Accounts Receivable	0	0	0	0	0
Intergovernmental Receivable	0	134,878	0	0	0
Interfund Receivable	0	0	0	0	0
Property Taxes Receivable	0	1,430,903	0	0	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$233,264</u>	<u>\$2,387,054</u>	<u>\$324,414</u>	<u>\$125,503</u>	<u>\$125,507</u>
Liabilities					
Accounts Payable	\$961	\$3,902	\$0	\$0	\$3,550
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	10,387	23,899	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	6,075	8,139	2,752	0	0
<i>Total Liabilities</i>	<u>17,423</u>	<u>35,940</u>	<u>2,752</u>	<u>0</u>	<u>3,550</u>
Deferred Inflows of Resources					
Property Taxes	0	1,409,527	0	0	0
Unavailable Revenue	0	116,354	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>1,525,881</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	215,841	825,233	321,662	125,503	121,957
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>215,841</u>	<u>825,233</u>	<u>321,662</u>	<u>125,503</u>	<u>121,957</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$233,264</u>	<u>\$2,387,054</u>	<u>\$324,414</u>	<u>\$125,503</u>	<u>\$125,507</u>

Juvenile Detention Center Donations	Marriage License	Office for Older Adults	Ohio Criminal Justice Service	Port Authority	Real Estate Assessment	Revolving Loan Program	Safe Communities
\$22,476	\$17,016	\$52,668	\$8,494	\$230,154	\$7,486,622	\$150,269	\$0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	58,044	20,780	0	0	0	6,060
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	139,414	0
<u>\$22,476</u>	<u>\$17,016</u>	<u>\$110,712</u>	<u>\$29,274</u>	<u>\$230,154</u>	<u>\$7,486,622</u>	<u>\$289,683</u>	<u>\$6,060</u>
\$0	\$17,016	\$5,558	\$6,479	\$16,370	\$4,804	\$0	\$0
0	0	0	0	0	0	0	0
0	0	14,035	0	0	35,533	0	0
0	0	0	0	0	0	0	0
0	0	5,630	0	0	0	0	5,599
0	0	8,382	0	0	12,273	0	569
<u>0</u>	<u>17,016</u>	<u>33,605</u>	<u>6,479</u>	<u>16,370</u>	<u>52,610</u>	<u>0</u>	<u>6,168</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
22,476	0	77,107	22,795	213,784	7,434,012	289,683	0
0	0	0	0	0	0	0	(108)
<u>22,476</u>	<u>0</u>	<u>77,107</u>	<u>22,795</u>	<u>213,784</u>	<u>7,434,012</u>	<u>289,683</u>	<u>(108)</u>
<u>\$22,476</u>	<u>\$17,016</u>	<u>\$110,712</u>	<u>\$29,274</u>	<u>\$230,154</u>	<u>\$7,486,622</u>	<u>\$289,683</u>	<u>\$6,060</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2017

	Shelter Care and Youth Services	Sheriff Donations	Title IV-D	Transportation Program	Transportation Improvement
Assets					
Equity in Pooled Cash and Cash Equivalents	\$475,167	\$68,223	\$0	\$0	\$365,230
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0
Accounts Receivable	0	0	0	58,214	0
Intergovernmental Receivable	0	0	25,265	153,745	0
Interfund Receivable	0	0	0	57,928	0
Property Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$475,167</u>	<u>\$68,223</u>	<u>\$25,265</u>	<u>\$269,887</u>	<u>\$365,230</u>
Liabilities					
Accounts Payable	\$18,418	\$18,758	\$0	\$367,628	\$0
Contracts Payable	0	0	0	293,675	0
Accrued Wages and Benefits	0	0	0	35,381	0
Matured Compensated Absences Payable	0	0	0	2,200	0
Interfund Payable	0	0	22,641	118,982	7,498
Intergovernmental Payable	5,631	0	3,751	19,821	0
<i>Total Liabilities</i>	<u>24,049</u>	<u>18,758</u>	<u>26,392</u>	<u>837,687</u>	<u>7,498</u>
Deferred Inflows of Resources					
Property Taxes	0	0	0	0	0
Unavailable Revenue	0	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	451,118	49,465	0	0	357,732
Unassigned (Deficit)	0	0	(1,127)	(567,800)	0
<i>Total Fund Balances (Deficit)</i>	<u>451,118</u>	<u>49,465</u>	<u>(1,127)</u>	<u>(567,800)</u>	<u>357,732</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$475,167</u>	<u>\$68,223</u>	<u>\$25,265</u>	<u>\$269,887</u>	<u>\$365,230</u>

Victim Assistance	Webcheck Program	Workforce Development	Total Nonmajor Special Revenue Funds
\$0	\$55,110	\$0	\$33,756,120
0	0	0	4,626
0	0	0	223,217
0	537	0	69,580
18,582	0	0	4,291,981
0	0	0	62,548
0	0	0	2,248,612
0	0	0	4,241
0	0	0	139,414
<u>\$18,582</u>	<u>\$55,647</u>	<u>\$0</u>	<u>\$40,800,339</u>
\$0	\$780	\$0	\$733,557
0	0	0	427,613
0	0	0	323,169
0	0	0	3,541
17,566	0	35,954	300,998
996	2,064	0	225,038
<u>18,562</u>	<u>2,844</u>	<u>35,954</u>	<u>2,013,916</u>
0	0	0	2,216,574
0	537	0	2,734,677
<u>0</u>	<u>537</u>	<u>0</u>	<u>4,951,251</u>
0	0	0	223,217
20	52,266	0	34,285,982
0	0	(35,954)	(674,027)
<u>20</u>	<u>52,266</u>	<u>(35,954)</u>	<u>33,835,172</u>
<u>\$18,582</u>	<u>\$55,647</u>	<u>\$0</u>	<u>\$40,800,339</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017

	ADAMH Board	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	252,993	703,276	0	0
Fines and Forfeitures	0	41,245	0	0	0
Intergovernmental	3,631,262	8,068,877	1,441,373	1,133,874	68,823
Special Assessments	0	0	0	0	0
Interest	0	75,810	0	0	0
Rentals	212,325	0	0	0	0
Donations	0	0	0	0	0
Other	1,113	177,045	478	6,354	5,553
<i>Total Revenues</i>	<u>3,844,700</u>	<u>8,615,970</u>	<u>2,145,127</u>	<u>1,140,228</u>	<u>74,376</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	2,372,569	0	0
Public Safety	0	0	0	0	0
Public Works	0	7,992,763	0	0	0
Health	3,498,453	0	0	0	0
Human Services	0	0	0	1,303,244	0
Economic Development and Assistance	0	0	0	0	47,230
Debt Service:					
Principal Retirement	0	10,042	0	0	0
<i>Total Expenditures</i>	<u>3,498,453</u>	<u>8,002,805</u>	<u>2,372,569</u>	<u>1,303,244</u>	<u>47,230</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>346,247</u>	<u>613,165</u>	<u>(227,442)</u>	<u>(163,016)</u>	<u>27,146</u>
Other Financing Sources (Uses)					
Transfers In	192,289	1,500	65,000	74,086	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>192,289</u>	<u>1,500</u>	<u>65,000</u>	<u>74,086</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	538,536	614,665	(162,442)	(88,930)	27,146
<i>Fund Balances (Deficit) Beginning of Year - Restated (See Note 3)</i>	<u>5,937,894</u>	<u>6,475,515</u>	<u>116,058</u>	<u>193,546</u>	<u>(47,083)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$6,476,430</u></u>	<u><u>\$7,090,180</u></u>	<u><u>(\$46,384)</u></u>	<u><u>\$104,616</u></u>	<u><u>(\$19,937)</u></u>

Community Housing Improvement	Community Oriented Policing Services	Community Safety Awareness	Computer	County Home	Courthouse Security	Ditch Maintenance	Dog and Kennel
\$0	\$0	\$0	\$0	\$805,806	\$0	\$0	\$0
0	0	0	474,217	0	531,819	0	9,912
0	0	0	0	0	0	0	265,323
17,754	18,847	1,230,330	0	109,686	0	0	0
0	0	0	0	0	0	426,258	0
241	0	101	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	43,702	0	0	3,929
3,252	2,911	0	0	598	1,744	0	5,032
<u>21,247</u>	<u>21,758</u>	<u>1,230,431</u>	<u>474,217</u>	<u>959,792</u>	<u>533,563</u>	<u>426,258</u>	<u>284,196</u>
0	0	0	152,066	0	0	0	0
0	0	0	140,092	0	0	0	0
0	29,483	1,361,597	0	0	617,499	0	0
0	0	0	0	0	0	130,843	0
0	0	0	0	0	0	0	375,395
0	0	0	0	912,765	0	0	0
17,754	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>17,754</u>	<u>29,483</u>	<u>1,361,597</u>	<u>292,158</u>	<u>912,765</u>	<u>617,499</u>	<u>130,843</u>	<u>375,395</u>
<u>3,493</u>	<u>(7,725)</u>	<u>(131,166)</u>	<u>182,059</u>	<u>47,027</u>	<u>(83,936)</u>	<u>295,415</u>	<u>(91,199)</u>
0	5,397	0	0	0	210,612	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>5,397</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>210,612</u>	<u>0</u>	<u>0</u>
3,493	(2,328)	(131,166)	182,059	47,027	126,676	295,415	(91,199)
<u>21,006</u>	<u>(389)</u>	<u>636,639</u>	<u>429,475</u>	<u>785,531</u>	<u>1,043,046</u>	<u>6,684,447</u>	<u>224,870</u>
<u>\$24,499</u>	<u>(\$2,717)</u>	<u>\$505,473</u>	<u>\$611,534</u>	<u>\$832,558</u>	<u>\$1,169,722</u>	<u>\$6,979,862</u>	<u>\$133,671</u>

(continued)

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2017

	DRETAC	Drug Enforcement	Emergency Management	Local Emergency Planning Commission	Indigent Guardianship
Revenues					
Property Taxes	\$310,488	\$1,418,034	\$0	\$0	\$0
Charges for Services	0	0	0	17,440	25,045
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	546,788	192,724	61,313	0
Special Assessments	0	0	0	0	0
Interest	0	0	0	0	0
Rentals	0	0	0	0	0
Donations	0	551	0	0	0
Other	29,155	7,509	500	0	0
<i>Total Revenues</i>	<u>339,643</u>	<u>1,972,882</u>	<u>193,224</u>	<u>78,753</u>	<u>25,045</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	224,273	0	0	0	0
Judicial	210,778	0	0	0	24,314
Public Safety	0	2,006,734	341,912	50,261	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
<i>Total Expenditures</i>	<u>435,051</u>	<u>2,006,734</u>	<u>341,912</u>	<u>50,261</u>	<u>24,314</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(95,408)</u>	<u>(33,852)</u>	<u>(148,688)</u>	<u>28,492</u>	<u>731</u>
Other Financing Sources (Uses)					
Transfers In	0	0	55,004	9,371	0
Transfers Out	0	0	0	(700)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>55,004</u>	<u>8,671</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(95,408)</u>	<u>(33,852)</u>	<u>(93,684)</u>	<u>37,163</u>	<u>731</u>
<i>Fund Balances (Deficit) Beginning of Year - Restated (See Note 3)</i>	<u>311,249</u>	<u>859,085</u>	<u>415,346</u>	<u>88,340</u>	<u>121,226</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$215,841</u>	<u>\$825,233</u>	<u>\$321,662</u>	<u>\$125,503</u>	<u>\$121,957</u>

Juvenile Detention Center Donations	Marriage License	Office for Older Adults	Ohio Criminal Justice Service	Port Authority	Real Estate Assessment	Revolving Loan Program	Safe Communities
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
293	33,420	0	0	0	2,596,602	0	0
0	0	0	0	0	0	0	0
17,226	0	376,081	493,250	0	0	0	54,673
0	0	0	0	0	0	0	0
0	0	0	0	0	0	4,561	0
0	0	0	0	0	0	0	0
2,302	0	63,939	0	0	0	0	0
0	0	0	0	243,192	6,414	0	0
19,821	33,420	440,020	493,250	243,192	2,603,016	4,561	54,673
0	0	0	0	0	501,077	0	0
0	0	0	0	0	0	0	0
60	0	0	609,917	0	0	0	54,782
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	33,420	741,109	0	0	0	0	0
0	0	0	0	69,249	0	44,000	0
0	0	0	0	0	0	0	0
60	33,420	741,109	609,917	69,249	501,077	44,000	54,782
19,761	0	(301,089)	(116,667)	173,943	2,101,939	(39,439)	(109)
0	0	358,371	9,972	0	0	0	0
0	0	0	0	0	0	0	0
0	0	358,371	9,972	0	0	0	0
19,761	0	57,282	(106,695)	173,943	2,101,939	(39,439)	(109)
2,715	0	19,825	129,490	39,841	5,332,073	329,122	1
\$22,476	\$0	\$77,107	\$22,795	\$213,784	\$7,434,012	\$289,683	(\$108)

(continued)

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2017

	Shelter Care and Youth Services	Sheriff Donations	Title IV-D	Transportation Program	Transportation Improvement
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	26,234	0	269,386	886,196	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	713,163	0	0	879,438	0
Special Assessments	0	0	0	0	0
Interest	0	0	0	0	0
Rentals	0	0	0	0	0
Donations	0	198,762	0	0	0
Other	570	0	0	22,827	0
<i>Total Revenues</i>	<u>739,967</u>	<u>198,762</u>	<u>269,386</u>	<u>1,788,461</u>	<u>0</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	223,299	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	886,440	0	289,164	2,428,676	14,717
Economic Development and Assistance	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
<i>Total Expenditures</i>	<u>886,440</u>	<u>223,299</u>	<u>289,164</u>	<u>2,428,676</u>	<u>14,717</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(146,473)</u>	<u>(24,537)</u>	<u>(19,778)</u>	<u>(640,215)</u>	<u>(14,717)</u>
Other Financing Sources (Uses)					
Transfers In	0	0	45,353	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>45,353</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(146,473)</u>	<u>(24,537)</u>	<u>25,575</u>	<u>(640,215)</u>	<u>(14,717)</u>
<i>Fund Balances (Deficit) Beginning of Year - Restated (See Note 3)</i>	<u>597,591</u>	<u>74,002</u>	<u>(26,702)</u>	<u>72,415</u>	<u>372,449</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$451,118</u>	<u>\$49,465</u>	<u>(\$1,127)</u>	<u>(\$567,800)</u>	<u>\$357,732</u>

Victim Assistance	Webcheck Program	Workforce Development	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$2,534,328
0	27,378	0	5,854,211
0	0	0	306,568
94,748	0	84,877	19,235,107
0	0	0	426,258
0	0	0	80,713
0	0	0	212,325
0	0	0	313,185
0	0	0	514,247
<u>94,748</u>	<u>27,378</u>	<u>84,877</u>	<u>29,476,942</u>
0	0	118,775	996,191
0	0	0	2,747,753
0	0	0	5,295,544
0	0	0	8,123,606
0	0	0	3,873,848
95,491	26,066	0	6,731,092
0	0	0	178,233
<u>0</u>	<u>0</u>	<u>0</u>	<u>10,042</u>
<u>95,491</u>	<u>26,066</u>	<u>118,775</u>	<u>27,956,309</u>
<u>(743)</u>	<u>1,312</u>	<u>(33,898)</u>	<u>1,520,633</u>
0	0	0	1,026,955
<u>0</u>	<u>0</u>	<u>(111,886)</u>	<u>(112,586)</u>
<u>0</u>	<u>0</u>	<u>(111,886)</u>	<u>914,369</u>
(743)	1,312	(145,784)	2,435,002
<u>763</u>	<u>50,954</u>	<u>109,830</u>	<u>31,400,170</u>
<u>\$20</u>	<u>\$52,266</u>	<u>(\$35,954)</u>	<u>\$33,835,172</u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2017

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$18,002	\$0	\$18,002
Intergovernmental Receivable	34,939	0	34,939
Property Taxes Receivable	526,385	0	526,385
Special Assessments Receivable	0	4,382,243	4,382,243
<i>Total Assets</i>	<u>\$579,326</u>	<u>\$4,382,243</u>	<u>\$4,961,569</u>
Liabilities			
Interfund Payable	\$0	\$427,676	\$427,676
Deferred Inflows of Resources			
Property Taxes	519,521	0	519,521
Unavailable Revenue	41,803	4,382,243	4,424,046
<i>Total Deferred Inflows of Resources</i>	<u>561,324</u>	<u>4,382,243</u>	<u>4,943,567</u>
Fund Balances			
Restricted	18,002	0	18,002
Unassigned (Deficit)	0	(427,676)	(427,676)
<i>Total Fund Balances (Deficit)</i>	<u>18,002</u>	<u>(427,676)</u>	<u>(409,674)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$579,326</u>	<u>\$4,382,243</u>	<u>\$4,961,569</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2017

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Revenues			
Property Taxes	\$765,211	\$0	\$765,211
Intergovernmental	271,099	0	271,099
Special Assessments	0	9,219	9,219
Other	77,845	0	77,845
<i>Total Revenues</i>	<u>1,114,155</u>	<u>9,219</u>	<u>1,123,374</u>
Expenditures			
Debt Service:			
Principal Retirement	850,000	70,000	920,000
Interest and Fiscal Charges	283,963	20,445	304,408
<i>Total Expenditures</i>	<u>1,133,963</u>	<u>90,445</u>	<u>1,224,408</u>
<i>Excess of Revenues Under Expenditures</i>	(19,808)	(81,226)	(101,034)
Other Financing Sources			
Transfers In	0	93,087	93,087
<i>Net Change in Fund Balances</i>	(19,808)	11,861	(7,947)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>37,810</u>	<u>(439,537)</u>	<u>(401,727)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$18,002</u></u>	<u><u>(\$427,676)</u></u>	<u><u>(\$409,674)</u></u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2017

	Achievement Center Construction	County Capital Improvements	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$72,542	\$706,224	\$778,766
Intergovernmental Receivable	0	365,422	365,422
<i>Total Assets</i>	<u>\$72,542</u>	<u>\$1,071,646</u>	<u>\$1,144,188</u>
Liabilities			
Accounts Payable	\$0	\$5,781	\$5,781
Fund Balances			
Restricted	0	1,065,865	1,065,865
Assigned	72,542	0	72,542
<i>Total Fund Balances</i>	<u>72,542</u>	<u>1,065,865</u>	<u>1,138,407</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$72,542</u>	<u>\$1,071,646</u>	<u>\$1,144,188</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2017

	Achievement Center Construction	County Capital Improvements	State Issue II	Highway ODOT	Total Nonmajor Capital Projects Funds
Revenues					
Intergovernmental	\$0	\$1,164,830	\$1,595,946	\$1,108,683	\$3,869,459
Interest	0	2,755	0	0	2,755
<i>Total Revenues</i>	0	1,167,585	1,595,946	1,108,683	3,872,214
Expenditures					
Capital Outlay	332,113	970,098	1,595,946	1,108,683	4,006,840
<i>Excess of Revenues Over (Under) Expenditures</i>	(332,113)	197,487	0	0	(134,626)
Other Financing Sources					
Transfers In	100,000	262,537	0	0	362,537
<i>Net Change in Fund Balances</i>	(232,113)	460,024	0	0	227,911
<i>Fund Balances Beginning of Year</i>	304,655	605,841	0	0	910,496
<i>Fund Balances End of Year</i>	\$72,542	\$1,065,865	\$0	\$0	\$1,138,407
	-	-	-	-	-

Fund Descriptions – Internal Service Funds

Internal Service Funds

Internal service funds are established to account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis.

Self Insurance Healthcare Fund – To account for revenues used to provide insurance benefits to employees.

Workers' Compensation Fund – To account for revenues used to provide workers' compensation benefits to employees.

Medina County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2017

	Self Insurance Healthcare	Workers' Compensation	Total
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$2,049,659	\$902,466	\$2,952,125
Liabilities			
<i>Current Liabilities:</i>			
Accounts Payable	4,688	11,234	15,922
Intergovernmental Payable	1,334	1,723	3,057
Claims Payable	1,047,263	43,189	1,090,452
<i>Total Current Liabilities</i>	1,053,285	56,146	1,109,431
<i>Long-Term Liabilities:</i>			
Compensated Absences Payable	0	3,165	3,165
<i>Total Liabilities</i>	1,053,285	59,311	1,112,596
Net Position			
Unrestricted	\$996,374	\$843,155	\$1,839,529

Medina County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2017*

	Self Insurance Healthcare	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$13,861,696	\$422,597	\$14,284,293
Other	67,313	0	67,313
<i>Total Operating Revenues</i>	<u>13,929,009</u>	<u>422,597</u>	<u>14,351,606</u>
Operating Expenses			
Personal Services	132,518	144,616	277,134
Materials and Supplies	0	2,108	2,108
Contractual Services	2,585,064	51,916	2,636,980
Claims	10,865,983	61,136	10,927,119
Other Operating Expenses	216,699	127,994	344,693
<i>Total Operating Expenses</i>	<u>13,800,264</u>	<u>387,770</u>	<u>14,188,034</u>
<i>Change in Net Position</i>	128,745	34,827	163,572
<i>Net Position Beginning of Year</i>	<u>867,629</u>	<u>808,328</u>	<u>1,675,957</u>
<i>Net Position End of Year</i>	<u>\$996,374</u>	<u>\$843,155</u>	<u>\$1,839,529</u>

Medina County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
December 31, 2017

	Self Insurance Healthcare	Workers' Compensation	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$13,861,696	\$422,597	\$14,284,293
Other Cash Receipts	67,313	0	67,313
Cash Paid to Employees	(132,336)	(141,291)	(273,627)
Cash Paid to Suppliers for Goods and Services	(2,583,293)	(54,164)	(2,637,457)
Cash Paid for Claims	(10,642,156)	(27,108)	(10,669,264)
Other Cash Payments	(216,699)	(127,994)	(344,693)
<i>Net Increase in Cash and Cash Equivalents</i>	354,525	72,040	426,565
<i>Cash and Cash Equivalents Beginning of Year</i>	1,695,134	830,426	2,525,560
<i>Cash and Cash Equivalents End of Year</i>	\$2,049,659	\$902,466	\$2,952,125
Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	\$128,745	\$34,827	\$163,572
Increase (Decrease) in Liabilities:			
Accounts Payable	1,771	(140)	1,631
Intergovernmental Payable	182	160	342
Compensated Absences Payable	0	3,165	3,165
Claims Payable	223,827	34,028	257,855
<i>Total Adjustments</i>	225,780	37,213	262,993
<i>Net Cash Provided by Operating Activities</i>	\$354,525	\$72,040	\$426,565

Fund Descriptions – Fiduciary Funds

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations or other governments and are therefore not available to support the County's own programs. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

Agency Funds

Local Government-Shared Revenue Fund – To account for the collection of shared revenues within the State of Ohio that represent a portion of State income taxes, State sales taxes, and corporate franchise taxes. These monies are apportioned to various local governments on a monthly basis.

Property Taxes Fund – To account for the collection of property taxes, homestead and rollback, manufactured homes taxes and special assessments collected from real estate owners. These taxes and special assessments are periodically apportioned to local governments in the County, including Medina County itself.

County Levied Taxes Fund – To account for the collection of taxes levied on estates, cigarettes, and lodging within the County and the distribution of this tax to local governments and the State.

Courthouse Agency Fund – To account for the receipt and expenses of various court monies that do not run through the County's accounting system.

Medina County General Health District Fund – To account for revenues and expenses for the Health District for which the County serves as fiscal agent.

Medina County Park District Fund – To account for the activities of the park board, which include the receipt of grant monies and or the acquisition, expansion and maintenance of County park land and park facilities.

Payroll Fund – To account for the net payroll, payroll taxes, Medicare, and other related payroll deductions accumulated from the governmental, proprietary, and fiduciary funds for distribution to employees, other governmental units and private organizations.

Recorder Housing Fund – To account for monies collected to pay for prisoner housing during their stay in the County jail system.

Child Support Enforcement Agency Fund – To account for the collection of alimony and child support payments and the distribution of these monies to the court-designated recipients.

Other Agency Funds

Convention and Visitors Bureau
Drug Enforcement

Medina County Family First Council
Medina County Soil and Water Conservation District

Deferred Assessment
Law Enforcement
Municipal Fines
Other Agency

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2017

	Beginning Balance 1/1/17	Additions	Deductions	Ending Balance 12/31/17
Local Government - Shared Revenue				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$4,042,800	\$4,042,797	\$3
Intergovernmental Receivable	1,353,514	1,410,346	1,353,514	1,410,346
<i>Total Assets</i>	<u>\$1,353,514</u>	<u>\$5,453,146</u>	<u>\$5,396,311</u>	<u>\$1,410,349</u>
Liabilities				
Intergovernmental Payable	\$1,353,514	\$5,453,146	\$5,396,311	\$1,410,349
Property Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,841,586	\$278,278,408	\$273,810,712	\$11,309,282
Property Taxes Receivable	273,492,381	282,626,558	273,492,381	282,626,558
Special Assessment Receivable	6,367,616	6,765,817	6,367,616	6,765,817
<i>Total Assets</i>	<u>\$286,701,583</u>	<u>\$567,670,783</u>	<u>\$553,670,709</u>	<u>\$300,701,657</u>
Liabilities				
Undistributed Assets	\$286,701,583	\$567,670,783	\$553,670,709	\$300,701,657
County Levied Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$810	\$2,995,348	\$2,995,390	\$768
Intergovernmental Receivable	1,076,399	1,033,731	1,076,399	1,033,731
Property Taxes Receivable	94,937	106,705	94,937	106,705
<i>Total Assets</i>	<u>\$1,172,146</u>	<u>\$4,135,784</u>	<u>\$4,166,726</u>	<u>\$1,141,204</u>
Liabilities				
Intergovernmental Payable	\$1,076,399	\$1,033,731	\$1,076,399	\$1,033,731
Undistributed Assets	95,747	3,102,053	3,090,327	107,473
<i>Total Liabilities</i>	<u>\$1,172,146</u>	<u>\$4,135,784</u>	<u>\$4,166,726</u>	<u>\$1,141,204</u>
Courthouse Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$4,497,675	\$60,849,205	\$61,113,850	\$4,233,030
Liabilities				
Undistributed Assets	\$4,497,675	\$60,849,205	\$61,113,850	\$4,233,030
Medina County General Health District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,825,626	\$7,425,293	\$7,868,055	\$6,382,864
Liabilities				
Undistributed Assets	\$6,825,626	\$7,425,293	\$7,868,055	\$6,382,864
Medina County Park District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,122,819	\$11,629,891	\$11,276,978	\$3,475,732
Liabilities				
Undistributed Assets	\$3,122,819	\$11,629,891	\$11,276,978	\$3,475,732

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2017

	Beginning Balance 1/1/17	Additions	Deductions	Ending Balance 12/31/17
Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,434,197	\$68,327,225	\$68,097,844	\$1,663,578
Intergovernmental Receivable	374,007	359,450	374,007	359,450
<i>Total Assets</i>	<u>\$1,808,204</u>	<u>\$68,686,675</u>	<u>\$68,471,851</u>	<u>\$2,023,028</u>
Liabilities				
Intergovernmental Payable	\$374,007	\$359,450	\$374,007	\$359,450
Payroll Withholdings	1,434,197	68,327,225	68,097,844	1,663,578
<i>Total Liabilities</i>	<u>\$1,808,204</u>	<u>\$68,686,675</u>	<u>\$68,471,851</u>	<u>\$2,023,028</u>
Recorder Housing				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$235,090	\$848,039	\$868,832	\$214,297
Liabilities				
Undistributed Assets	\$235,090	\$848,039	\$868,832	\$214,297
Child Support Enforcement Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$21,266	\$1,385,756	\$1,392,531	\$14,491
Liabilities				
Deposits Held and Due to Others	\$21,266	\$1,385,756	\$1,392,531	\$14,491
Convention and Visitors Bureau				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$430,218	\$430,218	\$0
Liabilities				
Undistributed Assets	\$0	\$430,218	\$430,218	\$0
Deferred Assessment				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$39,390	\$7,174	\$46,564	\$0
Liabilities				
Undistributed Assets	\$39,390	\$7,174	\$46,564	\$0
Drug Enforcement				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$114,641	\$993,224	\$921,424	\$186,441
Intergovernmental Receivable	1,891	20,357	1,891	20,357
<i>Total Assets</i>	<u>\$116,532</u>	<u>\$1,013,581</u>	<u>\$923,315</u>	<u>\$206,798</u>
Liabilities				
Intergovernmental Payable	\$1,891	\$20,357	\$1,891	\$20,357
Undistributed Assets	114,641	993,224	921,424	186,441
<i>Total Liabilities</i>	<u>\$116,532</u>	<u>\$1,013,581</u>	<u>\$923,315</u>	<u>\$206,798</u>

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2017

	Beginning Balance 1/1/17	Additions	Deductions	Ending Balance 12/31/17
Law Enforcement				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$117,942	\$365,037	\$238,654	\$244,325
Cash and Cash Equivalents in Segregated Accounts	132,174	125,105	132,174	125,105
<i>Total Assets</i>	<u>\$250,116</u>	<u>\$490,142</u>	<u>\$370,828</u>	<u>\$369,430</u>
Liabilities				
Undistributed Assets	<u>\$250,116</u>	<u>\$490,142</u>	<u>\$370,828</u>	<u>\$369,430</u>
Medina County Family First Council				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$62,485	\$845,315	\$723,070	\$184,730
Intergovernmental Receivable	108,722	73,246	108,722	73,246
<i>Total Assets</i>	<u>\$171,207</u>	<u>\$918,561</u>	<u>\$831,792</u>	<u>\$257,976</u>
Liabilities				
Intergovernmental Payable	\$108,722	\$73,246	\$108,722	\$73,246
Undistributed Assets	62,485	845,315	723,070	184,730
<i>Total Liabilities</i>	<u>\$171,207</u>	<u>\$918,561</u>	<u>\$831,792</u>	<u>\$257,976</u>
Municipal Fines				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$610,811	\$610,811	\$0
Intergovernmental Receivable	39,231	50,886	39,231	50,886
<i>Total Assets</i>	<u>\$39,231</u>	<u>\$661,697</u>	<u>\$650,042</u>	<u>\$50,886</u>
Liabilities				
Intergovernmental Payable	<u>\$39,231</u>	<u>\$661,697</u>	<u>\$650,042</u>	<u>\$50,886</u>
Medina County Soil and Water Conservation District				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$15,887</u>	<u>\$250,753</u>	<u>\$252,004</u>	<u>\$14,636</u>
Liabilities				
Undistributed Assets	<u>\$15,887</u>	<u>\$250,753</u>	<u>\$252,004</u>	<u>\$14,636</u>
Other Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,016,682	\$241,456,497	\$241,502,593	\$2,970,586
Intergovernmental Receivable	695,910	706,224	695,910	706,224
<i>Total Assets</i>	<u>\$3,712,592</u>	<u>\$242,162,721</u>	<u>\$242,198,503</u>	<u>\$3,676,810</u>
Liabilities				
Intergovernmental Payable	\$695,910	\$706,224	\$695,910	\$706,224
Undistributed Assets	<u>3,016,682</u>	<u>241,456,497</u>	<u>241,502,593</u>	<u>2,970,586</u>
<i>Total Liabilities</i>	<u>\$3,712,592</u>	<u>\$242,162,721</u>	<u>\$242,198,503</u>	<u>\$3,676,810</u>

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2017

	Beginning Balance 1/1/17	Additions	Deductions	Ending Balance 12/31/17
Total - All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$21,827,155	\$618,506,033	\$613,685,946	\$26,647,242
Cash and Cash Equivalents in Segregated Accounts	4,651,115	62,360,066	62,638,555	4,372,626
Intergovernmental Receivable	3,649,674	3,654,240	3,649,674	3,654,240
Property Taxes Receivable	273,587,318	282,733,263	273,587,318	282,733,263
Special Assessments Receivable	6,367,616	6,765,817	6,367,616	6,765,817
<i>Total Assets</i>	<u>\$310,082,878</u>	<u>\$974,019,419</u>	<u>\$959,929,109</u>	<u>\$324,173,188</u>
Liabilities				
Intergovernmental Payable	\$3,649,674	\$8,307,851	\$8,303,282	\$3,654,243
Deposits Held and Due to Others	21,266	1,385,756	1,392,531	14,491
Payroll Withholdings	1,434,197	68,327,225	68,097,844	1,663,578
Undistributed Assets	304,977,741	895,998,587	882,135,452	318,840,876
<i>Total Liabilities</i>	<u>\$310,082,878</u>	<u>\$974,019,419</u>	<u>\$959,929,109</u>	<u>\$324,173,188</u>

**Individual Fund Schedules of Revenues,
Expenditures/Expenses And Changes in Fund
Balance/Fund Equity – Budget (non-GAAP Basis)
and Actual**

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$9,866,109	\$10,116,521	\$10,413,344	\$296,823
Sales Taxes	12,456,820	12,772,987	13,147,752	374,765
Property Transfer Taxes	2,387,449	2,448,045	2,519,872	71,827
Charges for Services	9,035,750	9,252,119	9,102,507	(149,612)
Licenses and Permits	9,700	9,946	10,238	292
Fines and Forfeitures	528,461	541,874	557,773	15,899
Intergovernmental	5,204,879	5,332,322	5,279,178	(53,144)
Interest	1,327,624	1,361,320	1,395,879	34,559
Rentals	4,084	4,188	4,311	123
Other	1,612,939	1,652,828	2,053,918	401,090
<i>Total Revenues</i>	<u>42,433,815</u>	<u>43,492,150</u>	<u>44,484,772</u>	<u>992,622</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners Office				
Personal Services	514,432	514,432	508,278	6,154
Materials and Supplies	3,993	3,993	3,899	94
Contractual Services	1,308,561	2,156,736	2,110,756	45,980
Capital Outlay	7,150	7,150	7,150	0
Other	215,043	215,043	194,483	20,560
Total Commissioners Office	<u>2,049,179</u>	<u>2,897,354</u>	<u>2,824,566</u>	<u>72,788</u>
Printing Services				
Personal Services	39,693	39,693	39,522	171
Materials and Supplies	40,011	40,011	40,000	11
Contractual Services	4,816	4,816	4,772	44
Capital Outlay	7,500	7,500	7,500	0
Total Printing Services	<u>92,020</u>	<u>92,020</u>	<u>91,794</u>	<u>226</u>
Microfilming Services				
Materials and Supplies	15,047	15,047	12,162	2,885
Contractual Services	4,500	4,500	1,000	3,500
Capital Outlay	6,000	6,000	0	6,000
Other	4,000	4,000	1,000	3,000
Total Microfilming Services	<u>29,547</u>	<u>29,547</u>	<u>14,162</u>	<u>15,385</u>
Auditor - General				
Personal Services	514,856	514,856	511,850	3,006
Materials and Supplies	2,750	2,750	2,750	0
Contractual Services	32,300	32,300	32,300	0
Capital Outlay	2,525	2,525	2,525	0
Other	45,755	66,838	42,229	24,609
Total Auditor - General	<u>\$598,186</u>	<u>\$619,269</u>	<u>\$591,654</u>	<u>\$27,615</u>

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Auditor - Real				
Contractual Services	\$122,890	\$122,890	\$122,890	\$0
Other	11,651	11,651	11,004	647
Total Auditor - Real	134,541	134,541	133,894	647
Auditor - Sealer				
Personal Services	29,500	29,500	29,500	0
Materials and Supplies	400	400	400	0
Contractual Services	6,926	6,926	6,800	126
Total Auditor - Sealer	36,826	36,826	36,700	126
Property Transfer Tax				
Personal Services	437,508	437,508	433,312	4,196
Materials and Supplies	5,947	5,947	5,054	893
Contractual Services	176,042	176,042	156,289	19,753
Capital Outlay	125,640	143,640	138,879	4,761
Other	68,000	68,000	68,000	0
Total Property Transfer Tax	813,137	831,137	801,534	29,603
Treasurer				
Personal Services	268,393	268,393	267,886	507
Materials and Supplies	4,874	4,874	4,874	0
Contractual Services	86,490	86,490	85,400	1,090
Capital Outlay	5,657	5,657	5,657	0
Other	3,171	3,171	3,171	0
Total Treasurer	368,585	368,585	366,988	1,597
Prosecuting Attorney				
Personal Services	1,225,807	1,225,807	1,126,145	99,662
Materials and Supplies	10,013	10,013	9,992	21
Contractual Services	30,602	30,602	18,555	12,047
Other	137,838	94,056	79,522	14,534
Total Prosecuting Attorney	1,404,260	1,360,478	1,234,214	126,264
Budget Commission				
Materials and Supplies	650	650	650	0
Bureau of Inspection (Audit Cost)				
Contractual Services	80,000	80,000	77,465	2,535
Planning Services				
Personal Services	155,611	155,611	155,279	332
Materials and Supplies	3,470	3,470	3,034	436
Contractual Services	9,289	9,289	7,267	2,022
Capital Outlay	1,200	1,200	750	450
Other	20,408	20,408	4,600	15,808
Total Planning Services	\$189,978	\$189,978	\$170,930	\$19,048

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Data Processing Board				
Personal Services	\$13,407	\$13,407	\$13,407	\$0
Materials and Supplies	10,000	10,000	10,000	0
Contractual Services	9,700	9,700	9,700	0
Capital Outlay	2,500	2,500	2,500	0
Other	29,649	29,649	1,000	28,649
Total Data Processing Board	65,256	65,256	36,607	28,649
Board of Elections				
Personal Services	604,775	604,775	600,799	3,976
Materials and Supplies	51,775	51,775	50,986	789
Contractual Services	474,335	474,335	464,181	10,154
Capital Outlay	103,317	103,317	61,088	42,229
Other	3,331	3,331	3,331	0
Total Board of Elections	1,237,533	1,237,533	1,180,385	57,148
Building and Grounds				
Personal Services	564,282	564,282	564,282	0
Materials and Supplies	80,266	80,266	78,390	1,876
Contractual Services	1,148,119	1,148,119	1,139,428	8,691
Capital Outlay	14,285	14,285	12,742	1,543
Other	9,076	9,076	7,746	1,330
Total Building and Grounds	1,816,028	1,816,028	1,802,588	13,440
Garage Services				
Materials and Supplies	18,447	18,447	15,933	2,514
Contractual Services	563,358	563,589	455,933	107,656
Other	41,469	41,469	8,000	33,469
Total Garage Services	623,274	623,505	479,866	143,639
Recorder				
Personal Services	259,950	259,950	257,293	2,657
Materials and Supplies	9,457	9,457	6,758	2,699
Contractual Services	11,139	11,139	9,758	1,381
Capital Outlay	4,541	4,541	4,500	41
Other	4,217	4,217	2,951	1,266
Total Recorder	289,304	289,304	281,260	8,044
Total General Government - Legislative and Executive	9,828,304	10,672,011	10,125,257	546,754
General Government - Judicial				
Court of Appeals				
Contractual Services	22,000	22,000	22,000	0
Other	52,531	52,531	52,531	0
Total Court of Appeals	74,531	74,531	74,531	0
Court Reporter Fee Rotary				
Other	3,099	3,099	1,525	1,574
NOACA				
Other	\$58,633	\$58,633	\$58,633	\$0

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Common Pleas Court				
Personal Services	\$1,444,535	\$1,476,535	\$1,464,840	\$11,695
Materials and Supplies	23,477	23,477	22,652	825
Contractual Services	803,403	768,603	738,122	30,481
Capital Outlay	27,253	27,253	27,123	130
Other	21,182	21,182	15,791	5,391
Total Common Pleas Court	2,319,850	2,317,050	2,268,528	48,522
Jury Commission				
Personal Services	446,752	446,752	442,628	4,124
Materials and Supplies	3,560	3,560	3,500	60
Contractual Services	20,341	20,341	18,308	2,033
Capital Outlay	1,000	1,000	1,000	0
Other	3,214	3,214	2,836	378
Total Jury Commission	474,867	474,867	468,272	6,595
Juvenile Court				
Personal Services	800,131	800,131	789,689	10,442
Materials and Supplies	15,481	15,481	13,344	2,137
Contractual Services	267,907	279,507	267,590	11,917
Capital Outlay	5,220	5,220	4,500	720
Other	5,461	5,461	5,173	288
Total Juvenile Court	1,094,200	1,105,800	1,080,296	25,504
Probate Court				
Personal Services	451,948	451,948	438,877	13,071
Materials and Supplies	10,257	10,257	8,901	1,356
Contractual Services	66,420	66,420	51,281	15,139
Capital Outlay	3,514	3,514	3,500	14
Other	18,501	18,501	18,026	475
Total Probate Court	550,640	550,640	520,585	30,055
Clerk of Courts				
Personal Services	1,643,290	1,643,290	1,433,898	209,392
Materials and Supplies	67,937	67,937	55,967	11,970
Contractual Services	263,608	263,608	202,477	61,131
Capital Outlay	26,789	26,789	13,000	13,789
Other	34,741	34,741	32,226	2,515
Total Clerk of Courts	2,036,365	2,036,365	1,737,568	298,797
Wadsworth Municipal Court				
Personal Services	124,724	124,724	120,398	4,326
Contractual Services	61,047	61,047	58,331	2,716
Total Wadsworth Municipal Court	\$185,771	\$185,771	\$178,729	\$7,042

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Medina Municipal Court				
Personal Services	\$236,209	\$236,209	\$227,279	\$8,930
Contractual Services	131,426	131,426	124,433	6,993
Total Medina Municipal Court	367,635	367,635	351,712	15,923
Total General Government - Judicial	7,165,591	7,174,391	6,740,379	434,012
Public Safety				
Adult Probation				
Personal Services	555,169	555,169	555,169	0
Juvenile Detention Home				
Personal Services	1,162,795	1,162,795	1,144,484	18,311
Materials and Supplies	35,758	35,758	35,758	0
Contractual Services	286,666	286,666	261,605	25,061
Capital Outlay	20,459	20,459	20,440	19
Other	38,401	38,401	33,092	5,309
Total Juvenile Detention Home	1,544,079	1,544,079	1,495,379	48,700
Coroner				
Personal Services	97,698	97,698	97,695	3
Materials and Supplies	3,189	3,189	3,184	5
Contractual Services	117,842	117,842	117,790	52
Capital Outlay	5,660	5,660	5,576	84
Other	4,773	4,773	4,770	3
Total Coroner	229,162	229,162	229,015	147
Sheriff				
Personal Services	8,916,481	8,916,881	8,828,883	87,998
Materials and Supplies	93,419	93,419	92,491	928
Contractual Services	1,791,613	1,845,684	1,748,749	96,935
Capital Outlay	122,608	122,608	114,013	8,595
Other	185,210	185,574	141,148	44,426
Total Sheriff	11,109,331	11,164,166	10,925,284	238,882
Building Regulations				
Personal Services	570,784	570,784	570,010	774
Materials and Supplies	2,980	2,980	2,906	74
Contractual Services	108,672	108,672	107,295	1,377
Capital Outlay	3,226	3,226	3,226	0
Other	1,505	1,505	1,502	3
Total Building Regulations	687,167	687,167	684,939	2,228
Total Public Safety	14,124,908	14,179,743	13,889,786	289,957
Public Works				
County Engineer Office				
Personal Services	390,136	390,136	362,942	27,194
Other	40,000	40,000	10,000	30,000
Total Public Works	\$430,136	\$430,136	\$372,942	\$57,194

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Human Services				
County Home				
Personal Services	\$709,993	\$709,993	\$685,269	\$24,724
Materials and Supplies	35,869	35,869	34,598	1,271
Contractual Services	288,760	288,760	288,409	351
Capital Outlay	250	250	0	250
Other	50,836	51,064	32,870	18,194
Total County Home	1,085,708	1,085,936	1,041,146	44,790
Soldiers Relief				
Personal Services	329,000	329,000	285,917	43,083
Materials and Supplies	16,834	16,834	11,121	5,713
Contractual Services	990,155	990,155	575,075	415,080
Capital Outlay	12,126	12,126	11,279	847
Other	25,297	25,758	16,065	9,693
Total Soldiers Relief	1,373,412	1,373,873	899,457	474,416
Human Service Center				
Contractual Services	20,008	20,008	20,000	8
Child Welfare Board				
Contractual Services	355,278	355,278	355,114	164
Job and Family Services				
Contractual Services	7,501	7,502	0	7,502
First Stop				
Materials and Supplies	200	200	200	0
Contractual Services	61,159	61,159	58,784	2,375
Other	3,395	3,395	3,395	0
Total First Stop	64,754	64,754	62,379	2,375
Total Human Services	2,906,661	2,907,351	2,378,096	529,255
Economic Development and Assistance				
Economic Development				
Contractual Services	30,000	30,000	30,000	0
Other	55,000	55,000	55,000	0
Total Economic Development and Assistance	85,000	85,000	85,000	0
Employee Fringe Benefits				
Employee Fringe Benefits				
Fringe Benefits	5,571,385	5,571,385	5,415,780	155,605
PERS - County Share	3,216,512	3,219,312	3,183,559	35,753
Unemployment	31,945	31,945	28,806	3,139
Total Employee Fringe Benefits	\$8,819,842	\$8,822,642	\$8,628,145	\$194,497

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Intergovernmental				
Historical Society				
Grants in Aid	\$3,000	\$3,000	\$3,000	\$0
Medina County Agriculture Society				
Contractual Service	281,208	281,208	280,444	764
Total Intergovernmental	284,208	284,208	283,444	764
<i>Total Expenditures</i>	43,644,650	44,555,482	42,503,049	2,052,433
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,210,835)	(1,063,332)	1,981,723	3,045,055
Other Financing Sources (Uses)				
Transfers In	1,131,868	1,164,342	111,886	(1,052,456)
Transfers Out	(2,776,798)	(3,096,076)	(2,691,824)	404,252
<i>Total Other Financing Sources (Uses)</i>	(1,644,930)	(1,931,734)	(2,579,938)	(648,204)
<i>Net Change in Fund Balance</i>	(2,855,765)	(2,995,066)	(598,215)	2,396,851
<i>Fund Balance Beginning of Year</i>	7,336,257	7,336,257	7,336,257	0
Prior Year Encumbrances Appropriated	822,312	822,312	822,312	0
<i>Fund Balance End of Year</i>	\$5,302,804	\$5,163,503	\$7,560,354	\$2,396,851

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Achievement Center Fund
For the Year Ended December 31, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$15,192,457	\$15,205,789	\$15,510,910	\$305,121
Sales Taxes	20,793	20,811	21,229	418
Charges for Services	6,513	6,519	6,650	131
Intergovernmental	7,525,081	7,531,685	7,682,816	151,131
Interest	1,438	1,439	1,468	29
Donations	6,489	6,495	6,625	130
Other	37,864	37,898	38,658	760
<i>Total Revenues</i>	<u>22,790,635</u>	<u>22,810,636</u>	<u>23,268,356</u>	<u>457,720</u>
Expenditures				
Current:				
Health				
Program for Developmental Disabilities				
Personal Services	10,704,560	10,704,560	10,075,705	628,855
Materials and Supplies	288,510	288,510	222,022	66,488
Contractual Services	4,416,103	4,638,603	3,967,079	671,524
Capital Outlay	4,570,123	4,570,123	4,544,998	25,125
Other	436,655	457,884	362,739	95,145
Total Health	<u>20,415,951</u>	<u>20,659,680</u>	<u>19,172,543</u>	<u>1,487,137</u>
Employee Fringe Benefits				
Program for Developmental Disabilities				
Fringe Benefits	3,899,045	3,899,045	3,580,538	318,507
PERS - County Share	1,505,690	1,505,690	1,394,038	111,652
Unemployment	10,000	10,000	5,374	4,626
Total Employee Fringe Benefits	<u>5,414,735</u>	<u>5,414,735</u>	<u>4,979,950</u>	<u>434,785</u>
<i>Total Expenditures</i>	<u>25,830,686</u>	<u>26,074,415</u>	<u>24,152,493</u>	<u>1,921,922</u>
<i>Excess of Revenues Under Expenditures</i>	(3,040,051)	(3,263,779)	(884,137)	2,379,642
Other Financing Uses				
Transfers Out	(100,000)	(100,000)	(100,000)	0
<i>Net Change in Fund Balance</i>	(3,140,051)	(3,363,779)	(984,137)	2,379,642
<i>Fund Balance Beginning of Year</i>	20,933,687	20,933,687	20,933,687	0
Prior Year Encumbrances Appropriated	1,007,844	1,007,844	1,007,844	0
<i>Fund Balance End of Year</i>	<u>\$18,801,480</u>	<u>\$18,577,752</u>	<u>\$20,957,394</u>	<u>\$2,379,642</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
School Sales Tax Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Budget		
Revenues				
Sales Taxes	\$11,000,000	\$11,000,000	\$13,134,076	\$2,134,076
Expenditures				
Current:				
General Government - Legislative and Executive				
School Sales Tax				
Intergovernmental	13,200,000	13,200,000	13,123,973	76,027
<i>Net Change in Fund Balance</i>	(2,200,000)	(2,200,000)	10,103	2,210,103
<i>Fund Balance Beginning of Year</i>	3,246,413	3,246,413	3,246,413	0
<i>Fund Balance End of Year</i>	\$1,046,413	\$1,046,413	\$3,256,516	\$2,210,103

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$6,244,232	\$6,276,785	\$6,235,005	(\$41,780)
Donations	3,729	3,748	3,723	(25)
Other	106,080	106,633	105,923	(710)
<i>Total Revenues</i>	<u>6,354,041</u>	<u>6,387,166</u>	<u>6,344,651</u>	<u>(42,515)</u>
Expenditures				
Current:				
Human Services				
Public Assistance				
Personal Services	2,775,983	2,775,983	2,700,796	75,187
Materials and Supplies	83,503	83,503	81,815	1,688
Contractual Services	2,495,703	2,786,810	2,453,838	332,972
Capital Outlay	14,334	14,334	6,030	8,304
Other	64,858	82,458	60,664	21,794
Total Public Assistance	<u>5,434,381</u>	<u>5,743,088</u>	<u>5,303,143</u>	<u>439,945</u>
Social Services				
Contractual Services	1,405,871	1,440,238	1,424,448	15,790
Other	90,009	93,004	63,833	29,171
Total Social Services	<u>1,495,880</u>	<u>1,533,242</u>	<u>1,488,281</u>	<u>44,961</u>
Total Human Services	<u>6,930,261</u>	<u>7,276,330</u>	<u>6,791,424</u>	<u>484,906</u>
Employee Fringe Benefits				
Public Assistance:				
Fringe Benefits	900,057	900,057	886,519	13,538
PERS - County Share	496,805	496,805	488,373	8,432
Unemployment	9	9	0	9
Total Employee Fringe Benefits	<u>1,396,871</u>	<u>1,396,871</u>	<u>1,374,892</u>	<u>21,979</u>
<i>Total Expenditures</i>	<u>8,327,132</u>	<u>8,673,201</u>	<u>8,166,316</u>	<u>506,885</u>
<i>Excess of Revenues Under Expenditures</i>	(1,973,091)	(2,286,035)	(1,821,665)	464,370
Other Financing Sources				
Transfers In	1,406,364	1,418,118	1,403,032	(15,086)
<i>Net Change in Fund Balance</i>	(566,727)	(867,917)	(418,633)	449,284
<i>Fund Balance Beginning of Year</i>	867,713	867,713	867,713	0
Prior Year Encumbrances Appropriated	310,028	310,028	310,028	0
<i>Fund Balance End of Year</i>	<u>\$611,014</u>	<u>\$309,824</u>	<u>\$759,108</u>	<u>\$449,284</u>

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Medina County Sewer District Fund
For the Year Ended December 31, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$17,252,126	\$17,252,126	\$18,044,292	\$792,166
Tap In Fees	1,276,561	1,276,561	1,617,718	341,157
Intergovernmental	570,787	570,787	425,292	(145,495)
Other	19,635	19,635	24,883	5,248
OWDA Loans Issued	3,871,042	12,677,662	12,854,648	176,986
<i>Total Revenues</i>	22,990,151	31,796,771	32,966,833	1,170,062
Expenses				
Personal Services	7,632,000	7,632,000	7,137,480	494,520
Materials and Supplies	1,635,300	1,635,300	1,583,417	51,883
Contractual Services	3,340,002	3,340,002	1,470,119	1,869,883
Capital Outlay	7,778,025	16,584,645	15,957,307	627,338
Other	2,020,886	2,020,886	877,162	1,143,724
Debt Service:				
Principal	4,543,024	4,643,024	4,641,407	1,617
Interest and Fiscal Charges	1,074,688	1,074,688	1,051,979	22,709
<i>Total Expenses</i>	28,023,925	36,930,545	32,718,871	4,211,674
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(5,033,774)	(5,133,774)	247,962	5,381,736
Transfers Out	(100,000)	(100,000)	(75,287)	24,713
<i>Net Change in Fund Equity</i>	(5,133,774)	(5,233,774)	172,675	5,406,449
<i>Fund Equity Beginning of Year</i>	14,343,475	14,343,475	14,343,475	0
Prior Year Encumbrances Appropriated	2,686,716	2,686,716	2,686,716	0
<i>Fund Equity End of Year</i>	\$11,896,417	\$11,796,417	\$17,202,866	\$5,406,449

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Medina County Water District Fund
For the Year Ended December 31, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$10,409,231	\$10,409,231	\$10,451,047	\$41,816
Tap In Fees	684,476	684,476	867,400	182,924
Interest	167	167	212	45
Other	297,399	297,399	252,467	(44,932)
OWDA Loan Issued	422,338	422,338	428,062	5,724
<i>Total Revenues</i>	<u>11,813,611</u>	<u>11,813,611</u>	<u>11,999,188</u>	<u>185,577</u>
Expenses				
Personal Services	1,107,000	1,258,000	1,229,019	28,981
Materials and Supplies	573,800	573,800	572,012	1,788
Contractual Services	4,609,425	4,958,425	3,600,511	1,357,914
Capital Outlay	144,923	144,923	77,685	67,238
Other	777,204	777,204	130,597	646,607
Debt Service:				
Principal Retirement	5,070,456	5,220,456	5,193,012	27,444
Interest and Fiscal Charges	1,879,054	1,879,054	1,772,775	106,279
<i>Total Expenses</i>	<u>14,161,862</u>	<u>14,811,862</u>	<u>12,575,611</u>	<u>2,236,251</u>
<i>Excess of Revenues Over Expenses Before Transfers</i>	(2,348,251)	(2,998,251)	(576,423)	2,421,828
Transfers Out	(100,000)	(100,000)	(17,800)	82,200
<i>Net Change in Fund Equity</i>	(2,448,251)	(3,098,251)	(594,223)	2,504,028
<i>Fund Deficit Beginning of Year</i>	(932,659)	(932,659)	(932,659)	0
Prior Year Encumbrances Appropriated	2,667,675	2,667,675	2,667,675	0
<i>Fund Equity (Deficit) End of Year</i>	<u>(\$713,235)</u>	<u>(\$1,363,235)</u>	<u>\$1,140,793</u>	<u>\$2,504,028</u>

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Solid Waste Management Fund
For the Year Ended December 31, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$6,219,569	\$6,219,569	\$6,817,138	\$597,569
Other	28,018	28,018	30,710	2,692
<i>Total Revenues</i>	6,247,587	6,247,587	6,847,848	600,261
Expenses				
Personal Services	412,500	412,500	396,811	15,689
Materials and Supplies	57,323	57,323	43,593	13,730
Contractual Services	6,871,784	7,171,784	6,412,842	758,942
Capital Outlay	511,667	511,667	41,423	470,244
Other	787,185	787,185	380,207	406,978
Debt Service:				
Principal Retirement	137,612	137,612	137,435	177
Interest and Fiscal Charges	46,555	46,555	46,068	487
<i>Total Expenses</i>	8,824,626	9,124,626	7,458,379	1,666,247
<i>Net Change in Fund Equity</i>	(2,577,039)	(2,877,039)	(610,531)	2,266,508
<i>Fund Equity Beginning of Year</i>	3,103,193	3,103,193	3,103,193	0
Prior Year Encumbrances Appropriated	679,046	679,046	679,046	0
<i>Fund Equity End of Year</i>	\$1,205,200	\$905,200	\$3,171,708	\$2,266,508

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
ADAMH Board Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$3,474,221	\$3,577,604	\$103,383
Rentals	206,189	212,325	6,136
Other	1,081	1,113	32
<i>Total Revenues</i>	<u>3,681,491</u>	<u>3,791,042</u>	<u>109,551</u>
Expenditures			
Current:			
Health			
ADAMH Board			
Personal Services	357,369	350,806	6,563
Materials and Supplies	18,582	12,065	6,517
Contractual Services	3,821,282	3,246,538	574,744
Capital Outlay	133,393	121,219	12,174
Other	39,280	38,199	1,081
Total Health	<u>4,369,906</u>	<u>3,768,827</u>	<u>601,079</u>
Employee Fringe Benefits			
ADAMH Board			
Fringe Benefits	65,078	59,360	5,718
PERS - County Share	50,032	49,113	919
Unemployment	10	0	10
Total Employee Fringe Benefits	<u>115,120</u>	<u>108,473</u>	<u>6,647</u>
<i>Total Expenditures</i>	<u>4,485,026</u>	<u>3,877,300</u>	<u>607,726</u>
<i>Excess of Revenues Under Expenditures</i>	(803,535)	(86,258)	717,277
Other Financing Sources			
Transfers In	182,894	192,289	9,395
<i>Net Change in Fund Balance</i>	(620,641)	106,031	726,672
<i>Fund Balance Beginning of Year</i>	5,585,458	5,585,458	0
Prior Year Encumbrances Appropriated	395,391	395,391	0
<i>Fund Balance End of Year</i>	<u>\$5,360,208</u>	<u>\$6,086,880</u>	<u>\$726,672</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Auto and Gas Tax Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$268,104	\$229,547	(\$38,557)
Fines and Forfeitures	48,933	41,896	(7,037)
Intergovernmental	9,239,692	7,976,509	(1,263,183)
Interest	88,544	75,810	(12,734)
Other	266,386	177,045	(89,341)
<i>Total Revenues</i>	<u>9,911,659</u>	<u>8,500,807</u>	<u>(1,410,852)</u>
Expenditures			
Current:			
Public Works			
Engineer - Administration			
Personal Services	655,000	558,507	96,493
Materials and Supplies	16,319	9,882	6,437
Contractual Services	32,583	27,506	5,077
Capital Outlay	4,000	4,000	0
Other	5,350	3,128	2,222
Total Engineer - Administration	<u>713,252</u>	<u>603,023</u>	<u>110,229</u>
Engineer - Road			
Personal Services	1,643,621	1,520,309	123,312
Materials and Supplies	1,812,404	1,010,796	801,608
Contractual Services	6,176,966	3,252,149	2,924,817
Capital Outlay	381,728	179,843	201,885
Other	75,342	47,976	27,366
Total Engineer - Road	<u>10,090,061</u>	<u>6,011,073</u>	<u>4,078,988</u>
Engineer - Bridges and Culverts			
Personal Services	499,893	432,930	66,963
Materials and Supplies	203,073	100,116	102,957
Contractual Services	1,389,567	525,687	863,880
Capital Outlay	152,915	5,000	147,915
Other	6,250	3,023	3,227
Total Engineer - Bridges and Culverts	<u>2,251,698</u>	<u>1,066,756</u>	<u>1,184,942</u>
Total Public Works	<u>\$13,055,011</u>	<u>\$7,680,852</u>	<u>\$5,374,159</u>

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Auto and Gas Tax Fund (continued)
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Employee Fringe Benefits			
Engineer - Administration			
Fringe Benefits	\$144,000	\$111,681	\$32,319
PERS - County Share	90,000	75,604	14,396
Total Engineer - Administration	234,000	187,285	46,715
Engineer - Road			
Fringe Benefits	481,379	467,348	14,031
PERS - County Share	230,000	203,033	26,967
Unemployment	5,000	0	5,000
Total Engineer - Road	716,379	670,381	45,998
Engineer - Bridges and Culverts			
Fringe Benefits	12,107	9,354	2,753
PERS - County Share	75,000	56,724	18,276
Total Engineer - Bridges and Culverts	87,107	66,078	21,029
Total Employee Fringe Benefits	1,037,486	923,744	113,742
Debt Service:			
Principal Retirement	10,042	10,042	0
<i>Total Expenditures</i>	14,102,539	8,614,638	5,487,901
<i>Excess of Revenues Under Expenditures</i>	(4,190,880)	(113,831)	4,077,049
Other Financing Sources			
Transfers In	1,752	1,500	(252)
<i>Net Change in Fund Balance</i>	(4,189,128)	(112,331)	4,076,797
<i>Fund Balance Beginning of Year</i>	4,574,285	4,574,285	0
Prior Year Encumbrances Appropriated	689,127	689,127	0
<i>Fund Balance End of Year</i>	\$1,074,284	\$5,151,081	\$4,076,797

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$908,771	\$704,095	(\$204,676)
Intergovernmental	1,860,372	1,441,373	(418,999)
Other	19,512	478	(19,034)
<i>Total Revenues</i>	<u>2,788,655</u>	<u>2,145,946</u>	<u>(642,709)</u>
Expenditures			
Current:			
General Government - Judicial			
Child Support Enforcement			
Personal Services	1,223,875	1,162,269	61,606
Materials and Supplies	10,109	7,365	2,744
Contractual Services	840,544	780,033	60,511
Capital Outlay	1,520	0	1,520
Other	134,476	121,468	13,008
Total General Government - Judicial	<u>2,210,524</u>	<u>2,071,135</u>	<u>139,389</u>
Employee Fringe Benefits			
Child Support Enforcement			
Fringe Benefits	312,050	306,438	5,612
PERS - County Share	169,000	157,253	11,747
Total Employee Fringe Benefits	<u>481,050</u>	<u>463,691</u>	<u>17,359</u>
<i>Total Expenditures</i>	<u>2,691,574</u>	<u>2,534,826</u>	<u>156,748</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	97,081	(388,880)	(485,961)
Other Financing Sources			
Transfers - In	88,594	65,000	(23,594)
<i>Net Change in Fund Balance</i>	185,675	(323,880)	(509,555)
<i>Fund Balance Beginning of Year</i>	307,801	307,801	0
Prior Year Encumbrances Appropriated	20,837	20,837	0
<i>Fund Balance End of Year</i>	<u>\$514,313</u>	<u>\$4,758</u>	<u>(\$509,555)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children's Services Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$1,144,427	\$1,133,874	(\$10,553)
Other	6,197	6,140	(57)
<i>Total Revenues</i>	<u>1,150,624</u>	<u>1,140,014</u>	<u>(10,610)</u>
Expenditures			
Current:			
Human Services			
Children's Services Board			
Contractual Services	1,341,961	1,281,655	60,306
Other	70,488	59,307	11,181
<i>Total Expenditures</i>	<u>1,412,449</u>	<u>1,340,962</u>	<u>71,487</u>
<i>Excess of Revenues Under Expenditures</i>	(261,825)	(200,948)	60,877
Other Financing Sources			
Transfers In	74,776	74,086	(690)
<i>Net Change in Fund Balance</i>	(187,049)	(126,862)	60,187
<i>Fund Balance Beginning of Year</i>	174,037	174,037	0
Prior Year Encumbrances Appropriated	57,058	57,058	0
<i>Fund Balance End of Year</i>	<u>\$44,046</u>	<u>\$104,233</u>	<u>\$60,187</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$475,081	\$36,179	(\$438,902)
Other	72,919	5,553	(67,366)
<i>Total Revenues</i>	<u>548,000</u>	<u>41,732</u>	<u>(506,268)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Community Development Program			
Personal Services	10,853	10,853	0
Contractual Services	523,500	156,069	367,431
Other	15,609	6,915	8,694
<i>Total Economic Development and Assistance</i>	<u>549,962</u>	<u>173,837</u>	<u>376,125</u>
Employee Fringe Benefits			
Community Development Program			
Fringe Benefits	246	246	0
PERS - County Share	1,566	1,566	0
<i>Total Employee Fringe Benefits</i>	<u>1,812</u>	<u>1,812</u>	<u>0</u>
<i>Total Expenditures</i>	<u>551,774</u>	<u>175,649</u>	<u>376,125</u>
<i>Net Change in Fund Balance</i>	(3,774)	(133,917)	(130,143)
<i>Fund Balance Beginning of Year</i>	<u>12,215</u>	<u>12,215</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$8,441</u></u>	<u><u>(\$121,702)</u></u>	<u><u>(\$130,143)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Housing Improvement Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$246,103	\$211,994	(\$34,109)
Interest	280	241	(39)
Other	3,772	3,249	(523)
<i>Total Revenues</i>	250,155	215,484	(34,671)
Expenditures			
Current:			
Economic Development and Assistance			
Community Housing Improvement			
Contractual Services	38,761	17,754	21,007
<i>Net Change in Fund Balance</i>	211,394	197,730	(13,664)
<i>Fund Deficit Beginning of Year</i>	(190,985)	(190,985)	0
Prior Year Encumbrances Appropriated	17,754	17,754	0
<i>Fund Balance End of Year</i>	\$38,163	\$24,499	(\$13,664)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Oriented Policing Services Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$88,798	\$18,847	(\$69,951)
Other	13,715	2,911	(10,804)
<i>Total Revenues</i>	<u>102,513</u>	<u>21,758</u>	<u>(80,755)</u>
Expenditures			
Current:			
Public Safety			
Community Oriented Policing Services			
Personal Services	2,500	0	2,500
Contractual Services	87,563	20,000	67,563
Capital Outlay	20,031	20,031	0
Other	2,911	2,911	0
Total Public Safety	<u>113,005</u>	<u>42,942</u>	<u>70,063</u>
Employee Fringe Benefits			
Community Safety Awareness			
Fringe Benefits	56	0	56
PERS - County Share	453	0	453
Total Employee Fringe Benefits	<u>509</u>	<u>0</u>	<u>509</u>
<i>Total Expenditures</i>	<u>113,514</u>	<u>42,942</u>	<u>70,572</u>
<i>Excess of Revenues Under Expenditures</i>	(11,001)	(21,184)	(10,183)
Other Financing Sources			
Transfers In	<u>25,428</u>	<u>5,397</u>	<u>(20,031)</u>
<i>Net Change in Fund Balance</i>	14,427	(15,787)	(30,214)
<i>Fund Deficit Beginning of Year</i>	<u>(389)</u>	<u>(389)</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$14,038</u>	<u>(\$16,176)</u>	<u>(\$30,214)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Safety Awareness Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$2,315,700	\$1,229,174	(\$1,086,526)
Interest	190	101	(89)
<i>Total Revenues</i>	<u>2,315,890</u>	<u>1,229,275</u>	<u>(1,086,615)</u>
Expenditures			
Current:			
Public Safety			
Community Safety Awareness			
Personal Services	693,761	382,967	310,794
Materials and Supplies	40,717	24,665	16,052
Contractual Services	1,577,771	619,501	958,270
Capital Outlay	32,588	32,528	60
Other	408,123	260,382	147,741
Total Public Safety	<u>2,752,960</u>	<u>1,320,043</u>	<u>1,432,917</u>
Employee Fringe Benefits			
Community Safety Awareness			
Fringe Benefits	131,320	77,571	53,749
PERS - County Share	97,200	54,418	42,782
Total Employee Fringe Benefits	<u>228,520</u>	<u>131,989</u>	<u>96,531</u>
<i>Total Expenditures</i>	<u>2,981,480</u>	<u>1,452,032</u>	<u>1,529,448</u>
<i>Net Change in Fund Balance</i>	(665,590)	(222,757)	442,833
<i>Fund Balance Beginning of Year</i>	626,448	626,448	0
Prior Year Encumbrances Appropriated	<u>39,142</u>	<u>39,142</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$442,833</u>	<u>\$442,833</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Computer Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$276,600	\$459,848	\$183,248
Expenditures			
Current:			
General Government - Legislative and Executive			
Recorder's Computer			
Personal Services	65,000	45,599	19,401
Contractual Services	1,118	350	768
Capital Outlay	166,280	49,893	116,387
Other	82,421	63,600	18,821
Total General Government - Legislative and Executive	314,819	159,442	155,377
General Government - Judicial			
Clerk of Courts			
Capital Outlay	26,014	12,708	13,306
Other	98,125	94,497	3,628
Total Clerk of Courts	124,139	107,205	16,934
Juvenile Court			
Capital Outlay	1,000	0	1,000
Other	29,000	20,154	8,846
Total Juvenile Court	30,000	20,154	9,846
Probate Court			
Capital Outlay	15,000	6,917	8,083
Other	25,000	18,852	6,148
Total Probate Court	40,000	25,769	14,231
Total General Government - Judicial	194,139	153,128	41,011
Employee Fringe Benefits			
Record's Computer			
Fringe Benefits	10,400	7,410	2,990
PERS - County Share	9,100	6,384	2,716
Total Employee Fringe Benefits	19,500	13,794	5,706
<i>Total Expenditures</i>	528,458	326,364	202,094
<i>Net Change in Fund Balance</i>	(251,858)	133,484	385,342
<i>Fund Balance Beginning of Year</i>	394,490	394,490	0
Prior Year Encumbrances Appropriated	30,958	30,958	0
<i>Fund Balance End of Year</i>	\$173,590	\$558,932	\$385,342

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Home Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$818,574	\$805,806	(\$12,768)
Intergovernmental	111,424	109,686	(1,738)
Donations	44,394	43,702	(692)
Other	607	598	(9)
<i>Total Revenues</i>	<u>974,999</u>	<u>959,792</u>	<u>(15,207)</u>
Expenditures			
Current:			
Human Services			
County Home			
Contractual Services	800,561	792,362	8,199
Capital Outlay	81,032	78,305	2,727
Other	41,455	40,597	858
<i>Total Expenditures</i>	<u>923,048</u>	<u>911,264</u>	<u>11,784</u>
<i>Net Change in Fund Balance</i>	51,951	48,528	(3,423)
<i>Fund Balance Beginning of Year</i>	785,924	785,924	0
Prior Year Encumbrances Appropriated	<u>2,959</u>	<u>2,959</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$840,834</u></u>	<u><u>\$837,411</u></u>	<u><u>(\$3,423)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Courthouse Security Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$662,158	\$536,176	(\$125,982)
Other	2,665	1,744	(921)
<i>Total Revenues</i>	<u>664,823</u>	<u>537,920</u>	<u>(126,903)</u>
Expenditures			
Current:			
Public Safety			
Courthouse Security			
Personal Services	331,079	282,294	48,785
Materials and Supplies	15,133	12,535	2,598
Contractual Services	237,049	182,451	54,598
Capital Outlay	109,608	34,666	74,942
Other	268,560	115,349	153,211
Total Public Safety	<u>961,429</u>	<u>627,295</u>	<u>334,134</u>
Employee Fringe Benefits			
Courthouse Security			
Fringe Benefits	39,626	30,433	9,193
PERS - County Share	47,500	36,182	11,318
Total Employee Fringe Benefits	<u>87,126</u>	<u>66,615</u>	<u>20,511</u>
<i>Total Expenditures</i>	<u>1,048,555</u>	<u>693,910</u>	<u>354,645</u>
<i>Excess of Revenues Under Expenditures</i>	(383,732)	(155,990)	227,742
Other Financing Sources			
Transfers In	<u>321,837</u>	<u>210,612</u>	<u>(111,225)</u>
<i>Net Change in Fund Balance</i>	(61,895)	54,622	116,517
<i>Fund Balance Beginning of Year</i>	958,001	958,001	0
<i>Prior Year Encumbrances Appropriated</i>	<u>67,340</u>	<u>67,340</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$963,446</u></u>	<u><u>\$1,079,963</u></u>	<u><u>\$116,517</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$500,000	\$426,258	(\$73,742)
Expenditures			
Current:			
Public Works			
Ditch Maintenance			
Contractual Services	4,037,079	168,388	3,868,691
<i>Net Change in Fund Balance</i>	(3,537,079)	257,870	3,794,949
<i>Fund Balance Beginning of Year</i>	6,647,368	6,647,368	0
Prior Year Encumbrances Appropriated	37,079	37,079	0
<i>Fund Balance End of Year</i>	<u>\$3,147,368</u>	<u>\$6,942,317</u>	<u>\$3,794,949</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$16,255	\$10,763	(\$5,492)
Fines and Forfeitures	401,262	265,692	(135,570)
Donations	5,934	3,929	(2,005)
Other	7,600	5,032	(2,568)
<i>Total Revenues</i>	<u>431,051</u>	<u>285,416</u>	<u>(145,635)</u>
Expenditures			
Current:			
Health			
Animal Control			
Personal Services	197,159	195,681	1,478
Materials and Supplies	26,301	24,945	1,356
Contractual Services	119,005	68,454	50,551
Capital Outlay	5,500	1,000	4,500
Other	21,814	6,061	15,753
Total Health	<u>369,779</u>	<u>296,141</u>	<u>73,638</u>
Employee Fringe Benefits			
Animal Control			
Fringe Benefits	71,972	58,962	13,010
PERS - County Share	27,603	23,794	3,809
Total Employee Fringe Benefits	<u>99,575</u>	<u>82,756</u>	<u>16,819</u>
<i>Total Expenditures</i>	<u>469,354</u>	<u>378,897</u>	<u>90,457</u>
<i>Net Change in Fund Balance</i>	(38,303)	(93,481)	(55,178)
<i>Fund Balance Beginning of Year</i>	224,103	224,103	0
Prior Year Encumbrances Appropriated	<u>6,664</u>	<u>6,664</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$192,464</u>	<u>\$137,286</u>	<u>(\$55,178)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
DRETAC Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$390,072	\$310,488	(\$79,584)
Other	36,628	29,155	(7,473)
<i>Total Revenues</i>	<u>426,700</u>	<u>339,643</u>	<u>(87,057)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
DRETAC Treasurer			
Personal Services	165,496	157,680	7,816
Materials and Supplies	4,403	1,247	3,156
Contractual Services	19,272	14,003	5,269
Capital Outlay	2,687	0	2,687
Other	2,411	1,871	540
Total General Government - Legislative and Executive	<u>194,269</u>	<u>174,801</u>	<u>19,468</u>
General Government - Judicial			
DRETAC Prosecutor			
Personal Services	211,017	116,623	94,394
Materials and Supplies	10,661	7,043	3,618
Contractual Services	29,361	15,215	14,146
Capital Outlay	29,540	10,000	19,540
Other	76,719	31,225	45,494
Total General Government - Judicial	<u>357,298</u>	<u>180,106</u>	<u>177,192</u>
Employee Fringe Benefits			
DRETAC Treasurer			
Fringe Benefits	36,641	32,019	4,622
PERS - County Share	22,672	22,075	597
Total DRETAC Treasurer	<u>59,313</u>	<u>54,094</u>	<u>5,219</u>
DRETAC Prosecutor			
Fringe Benefits	32,783	31,782	1,001
PERS - County Share	22,400	16,164	6,236
Unemployment	5,000	2,215	2,785
Total DRETAC Prosecutor	<u>60,183</u>	<u>50,161</u>	<u>10,022</u>
Total Employee Fringe Benefits	<u>119,496</u>	<u>104,255</u>	<u>15,241</u>
<i>Total Expenditures</i>	<u>671,063</u>	<u>459,162</u>	<u>211,901</u>
<i>Net Change in Fund Balance</i>	(244,363)	(119,519)	124,844
<i>Fund Balance Beginning of Year</i>	285,338	285,338	0
Prior Year Encumbrances Appropriated	<u>42,504</u>	<u>42,504</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$83,479</u>	<u>\$208,323</u>	<u>\$124,844</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Enforcement Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$1,559,412	\$1,418,034	(\$141,378)
Intergovernmental	564,609	513,421	(51,188)
Donations	606	551	(55)
Other	8,122	7,386	(736)
<i>Total Revenues</i>	<u>2,132,749</u>	<u>1,939,392</u>	<u>(193,357)</u>
Expenditures			
Current:			
Public Safety			
Drug Law Enforcement and Education			
Personal Services	323,079	279,365	43,714
Materials and Supplies	5,241	2,219	3,022
Contractual Services	91,485	58,205	33,280
Capital Outlay	3,500	0	3,500
Other	13,951	10,153	3,798
Intergovernmental	1,620,000	1,573,852	46,148
Total Public Safety	<u>2,057,256</u>	<u>1,923,794</u>	<u>133,462</u>
Employee Fringe Benefits			
Drug Law Enforcement and Education			
Fringe Benefits	61,001	50,742	10,259
PERS - County Share	30,352	27,737	2,615
Total Employee Fringe Benefits	<u>91,353</u>	<u>78,479</u>	<u>12,874</u>
<i>Total Expenditures</i>	<u>2,148,609</u>	<u>2,002,273</u>	<u>146,336</u>
<i>Net Change in Fund Balance</i>	(15,860)	(62,881)	(47,021)
<i>Fund Balance Beginning of Year</i>	872,887	872,887	0
Prior Year Encumbrances Appropriated	<u>2,912</u>	<u>2,912</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$859,939</u></u>	<u><u>\$812,918</u></u>	<u><u>(\$47,021)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency Management Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$307,751	\$192,724	(\$115,027)
Other	798	500	(298)
<i>Total Revenues</i>	<u>308,549</u>	<u>193,224</u>	<u>(115,325)</u>
Expenditures			
Current:			
Public Safety			
Emergency Management			
Personal Services	188,478	171,581	16,897
Materials and Supplies	8,913	8,100	813
Contractual Services	69,775	51,301	18,474
Capital Outlay	207,188	79,681	127,507
Other	19,289	11,400	7,889
Total Public Safety	<u>493,643</u>	<u>322,063</u>	<u>171,580</u>
Employee Fringe Benefits			
Emergency Management			
Fringe Benefits	30,560	23,593	6,967
PERS - County Share	26,387	24,022	2,365
Unemployment	200	0	200
Total Employee Fringe Benefits	<u>57,147</u>	<u>47,615</u>	<u>9,532</u>
<i>Total Expenditures</i>	<u>550,790</u>	<u>369,678</u>	<u>181,112</u>
<i>Excess of Revenues Under Expenditures</i>	(242,241)	(176,454)	65,787
Other Financing Sources			
Transfers In	101,441	55,004	(46,437)
<i>Net Change in Fund Balance</i>	(140,800)	(121,450)	19,350
<i>Fund Balance Beginning of Year</i>	407,570	407,570	0
Prior Year Encumbrances Appropriated	7,776	7,776	0
<i>Fund Balance End of Year</i>	<u>\$274,546</u>	<u>\$293,896</u>	<u>\$19,350</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Emergency Planning Commission Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$27,348	\$17,440	(\$9,908)
Intergovernmental	96,146	61,313	(34,833)
<i>Total Revenues</i>	<u>123,494</u>	<u>78,753</u>	<u>(44,741)</u>
Expenditures			
Current:			
Public Safety			
Emergency Planning			
Materials and Supplies	3,442	2,973	469
Contractual Services	48,765	6,917	41,848
Capital Outlay	17,273	5,429	11,844
Other	40,351	40,112	239
<i>Total Expenditures</i>	<u>109,831</u>	<u>55,431</u>	<u>54,400</u>
<i>Excess of Revenues Over Expenditures</i>	<u>13,663</u>	<u>23,322</u>	<u>9,659</u>
Other Financing Sources (Uses)			
Transfers In	14,695	9,371	(5,324)
Transfers Out	(20,700)	(700)	20,000
<i>Total Other Financing Sources (Uses)</i>	<u>(6,005)</u>	<u>8,671</u>	<u>14,676</u>
<i>Net Change in Fund Balance</i>	7,658	31,993	24,335
<i>Fund Balance Beginning of Year</i>	87,159	87,159	0
Prior Year Encumbrances Appropriated	1,181	1,181	0
<i>Fund Balance End of Year</i>	<u>\$95,998</u>	<u>\$120,333</u>	<u>\$24,335</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$30,000	\$25,463	(\$4,537)
Expenditures			
Current:			
General Government - Judicial			
Indigent Guardianship			
Other	121,524	30,900	90,624
<i>Net Change in Fund Balance</i>	(91,524)	(5,437)	86,087
<i>Fund Balance Beginning of Year</i>	110,731	110,731	0
Prior Year Encumbrances Appropriated	8,367	8,367	0
<i>Fund Balance End of Year</i>	<u>\$27,574</u>	<u>\$113,661</u>	<u>\$86,087</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Detention Center Donations Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$500	\$293	(\$207)
Intergovernmental	717,187	17,226	(699,961)
Donations	6,000	2,302	(3,698)
<i>Total Revenues</i>	<u>723,687</u>	<u>19,821</u>	<u>(703,866)</u>
Expenditures			
Current:			
Public Safety			
Juvenile Detention Center Donations			
Personal Services	185,454	0	185,454
Materials and Supplies	1,008	0	1,008
Contractual Services	425,809	18,201	407,608
Other	2,715	379	2,336
Total Public Safety	<u>614,986</u>	<u>18,580</u>	<u>596,406</u>
Employee Fringe Benefits			
Juvenile Detention Center Donations			
Fringe Benefits	78,952	0	78,952
PERS - County Share	25,964	0	25,964
Total Employee Fringe Benefits	<u>104,916</u>	<u>0</u>	<u>104,916</u>
<i>Total Expenditures</i>	<u>719,902</u>	<u>18,580</u>	<u>701,322</u>
<i>Net Change in Fund Balance</i>	3,785	1,241	(2,544)
<i>Fund Balance Beginning of Year</i>	<u>2,715</u>	<u>2,715</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,500</u></u>	<u><u>\$3,956</u></u>	<u><u>(\$2,544)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Marriage License Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$57,000	\$33,607	(\$23,393)
Expenditures			
Current:			
Human Services			
Women's Shelter			
Contractual Services	72,712	63,323	9,389
<i>Net Change in Fund Balance</i>	(15,712)	(29,716)	(14,004)
<i>Fund Deficit Beginning of Year</i>	(11,619)	(11,619)	0
Prior Year Encumbrances Appropriated	27,712	27,712	0
<i>Fund Balance (Deficit) End of Year</i>	\$381	(\$13,623)	(\$14,004)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Office for Older Adults Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$395,583	\$338,890	(\$56,693)
Donations	74,635	63,939	(10,696)
<i>Total Revenues</i>	<u>470,218</u>	<u>402,829</u>	<u>(67,389)</u>
Expenditures			
Current:			
Human Services			
Aging Disability Resource Center			
Personal Services	134,585	118,796	15,789
Contractual Services	8,083	6,453	1,630
Total Aging Disability Resource Center	<u>142,668</u>	<u>125,249</u>	<u>17,419</u>
Title III-B			
Personal Services	66,224	62,515	3,709
Materials and Supplies	5,295	5,179	116
Contractual Services	93,630	92,333	1,297
Total Title III-B	<u>165,149</u>	<u>160,027</u>	<u>5,122</u>
Title III-C			
Personal Services	143,000	142,288	712
Contractual Services	25,788	25,788	0
Other	14,537	14,400	137
Total Title III-C	<u>183,325</u>	<u>182,476</u>	<u>849</u>
Donations			
Personal Services	2,655	1,999	656
Contractual Services	16,919	13,136	3,783
Other	70,843	56,248	14,595
Total Donations	<u>90,417</u>	<u>71,383</u>	<u>19,034</u>
Activities			
Personal Services	45,627	42,448	3,179
Home Delivered Meals			
Contractual Services	54,034	54,034	0
Home Energy Assistance Program			
Personal Services	\$6,452	\$3,687	\$2,765

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Office for Older Adults Fund (continued)
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Medicare Improvements for Patients			
Personal Services	\$6,582	\$6,326	\$256
Seniors Trust Fund			
Capital Outlay	35,354	3,766	31,588
Other	17,944	0	17,944
Total Seniors Trust Fund	53,298	3,766	49,532
Total Human Services	747,552	649,396	98,156
Employee Fringe Benefits			
Aging Disability Resource Center			
Fringe Benefits	32,304	27,070	5,234
PERS - County Share	18,843	16,631	2,212
Total Aging Disability Resource Center	51,147	43,701	7,446
Title III-B			
Fringe Benefits	19,255	17,201	2,054
PERS - County Share	9,272	8,752	520
Total Title III-B	28,527	25,953	2,574
Title III-C			
Fringe Benefits	16,659	16,415	244
PERS - County Share	20,073	19,711	362
Total Title III-C	36,732	36,126	606
Donations			
Fringe Benefits	60	44	16
PERS - County Share	372	280	92
Total Donations	\$432	\$324	\$108

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Office for Older Adults Fund (continued)
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Activities			
Fringe Benefits	\$1,059	\$952	\$107
PERS - County Share	6,388	5,942	446
Total Activities	7,447	6,894	553
Home Energy Assistance Program			
Fringe Benefits	144	83	61
PERS - County Share	903	516	387
Total Home Energy Assistance Program	1,047	599	448
Medicare Improvements for Patients			
Fringe Benefits	144	139	5
PERS - County Share	921	886	35
Total Medicare Improvements for Patients	1,065	1,025	40
Total Employee Fringe Benefits	126,397	114,622	11,775
<i>Total Expenditures</i>	873,949	764,018	109,931
<i>Excess of Revenues Under Expenditures</i>	(403,731)	(361,189)	42,542
Other Financing Sources			
Transfers In	418,323	358,371	(59,952)
<i>Net Change in Fund Balance</i>	14,592	(2,818)	(17,410)
<i>Fund Balance Beginning of Year</i>	25,320	25,320	0
Prior Year Encumbrances Appropriated	4,538	4,538	0
<i>Fund Balance End of Year</i>	\$44,450	\$27,040	(\$17,410)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Criminal Justice Service Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$885,555	\$491,365	(\$394,190)
Expenditures			
Current:			
Public Safety			
Sheriff			
Personal Services	38,505	31,104	7,401
Contractual Services	739,727	548,300	191,427
Other	84,616	14,864	69,752
Total Public Safety	862,848	594,268	268,580
Employee Fringe Benefits			
Sheriff			
Fringe Benefits	10,306	7,917	2,389
PERS - County Share	5,391	4,354	1,037
Total Employee Fringe Benefits	15,697	12,271	3,426
<i>Total Expenditures</i>	878,545	606,539	272,006
<i>Excess of Revenues Over (Under) Expenditures</i>	7,010	(115,174)	(122,184)
Other Financing Sources			
Transfers In	17,972	9,972	(8,000)
<i>Net Change in Fund Balance</i>	24,982	(105,202)	(130,184)
<i>Fund Balance Beginning of Year</i>	113,696	113,696	0
<i>Fund Balance End of Year</i>	\$138,678	\$8,494	(\$130,184)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Port Authority Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$150,000	\$243,192	\$93,192
Expenditures			
Current:			
Economic Development and Assistance			
Port Authority			
Other	59,990	56,009	3,981
<i>Net Change in Fund Balance</i>	90,010	187,183	97,173
<i>Fund Balance Beginning of Year</i>	33,439	33,439	0
Prior Year Encumbrances Appropriated	6,402	6,402	0
<i>Fund Balance End of Year</i>	\$129,851	\$227,024	\$97,173

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,503,785	\$2,596,602	\$1,092,817
Other	3,715	6,414	2,699
<i>Total Revenues</i>	<u>1,507,500</u>	<u>2,603,016</u>	<u>1,095,516</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Auditor - Real Estate Assessment			
Personal Services	540,000	297,103	242,897
Materials and Supplies	61,302	60,802	500
Contractual Services	938,243	183,285	754,958
Capital Outlay	42,484	30,751	11,733
Other	42,083	33,685	8,398
Total General Government - Legislative and Executive	<u>1,624,112</u>	<u>605,626</u>	<u>1,018,486</u>
Employee Fringe Benefits			
Auditor - Real Estate Assessment			
Fringe Benefits	138,800	56,589	82,211
PERS - County Share	79,250	41,469	37,781
Unemployment	10,000	0	10,000
Total Employee Fringe Benefits	<u>228,050</u>	<u>98,058</u>	<u>129,992</u>
<i>Total Expenditures</i>	<u>1,852,162</u>	<u>703,684</u>	<u>1,148,478</u>
<i>Net Change in Fund Balance</i>	(344,662)	1,899,332	2,243,994
<i>Fund Balance Beginning of Year</i>	5,263,120	5,263,120	0
Prior Year Encumbrances Appropriated	<u>149,712</u>	<u>149,712</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,068,170</u></u>	<u><u>\$7,312,164</u></u>	<u><u>\$2,243,994</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Revolving Loan Program Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$39,182	\$13,926	(\$25,256)
Interest	5,818	2,068	(3,750)
<i>Total Revenues</i>	<u>45,000</u>	<u>15,994</u>	<u>(29,006)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Revolving Loan			
Contractual Services	1,200	0	1,200
Other	178,057	44,000	134,057
<i>Total Expenditures</i>	<u>179,257</u>	<u>44,000</u>	<u>135,257</u>
<i>Net Change in Fund Balance</i>	(134,257)	(28,006)	106,251
<i>Fund Balance Beginning of Year</i>	<u>178,275</u>	<u>178,275</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$44,018</u>	<u>\$150,269</u>	<u>\$106,251</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Safe Communities Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$159,505	\$55,828	(\$103,677)
Expenditures			
Current:			
Public Safety			
Safe Communities Program			
Personal Services	113,828	44,225	69,603
Contractual Services	5,717	2,190	3,527
Total Public Safety	119,545	46,415	73,130
Employee Fringe Benefits			
Safe Communities Program			
Fringe Benefits	2,465	956	1,509
PERS - County Share	20,281	7,411	12,870
Total Employee Fringe Benefits	22,746	8,367	14,379
<i>Total Expenditures</i>	142,291	54,782	87,509
<i>Net Change in Fund Balance</i>	17,214	1,046	(16,168)
<i>Fund Deficit Beginning of Year</i>	(7,214)	(7,214)	0
<i>Fund Balance (Deficit) End of Year</i>	\$10,000	(\$6,168)	(\$16,168)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Shelter Care and Youth Services Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$32,067	\$25,426	(\$6,641)
Intergovernmental	899,440	713,163	(186,277)
Other	719	570	(149)
<i>Total Revenues</i>	<u>932,226</u>	<u>739,159</u>	<u>(193,067)</u>
Expenditures			
Current:			
Human Services			
Shelter Care and Youth Services			
Personal Services	555,138	336,840	218,298
Contractual Services	509,691	349,092	160,599
Capital Outlay	16,335	12,535	3,800
Other	90,702	73,955	16,747
Total Human Services	<u>1,171,866</u>	<u>772,422</u>	<u>399,444</u>
Employee Fringe Benefits			
Shelter Care and Youth Services			
Fringe Benefits	212,202	127,061	85,141
PERS - County Share	77,760	47,152	30,608
Total Employee Fringe Benefits	<u>289,962</u>	<u>174,213</u>	<u>115,749</u>
<i>Total Expenditures</i>	<u>1,461,828</u>	<u>946,635</u>	<u>515,193</u>
<i>Excess of Revenues Under Expenditures</i>	(529,602)	(207,476)	322,126
Other Financing Sources			
Transfers In	50,964	0	(50,964)
<i>Net Change in Fund Balance</i>	(478,638)	(207,476)	271,162
<i>Fund Balance Beginning of Year</i>	588,205	588,205	0
Prior Year Encumbrances Appropriated	22,816	22,816	0
<i>Fund Balance End of Year</i>	<u>\$132,383</u>	<u>\$403,545</u>	<u>\$271,162</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Donations Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Donations	\$253,266	\$198,762	(\$54,504)
Expenditures			
Current:			
Public Safety			
Sheriff Donations			
Other	258,342	241,655	16,687
<i>Net Change in Fund Balance</i>	(5,076)	(42,893)	(37,817)
<i>Fund Balance Beginning of Year</i>	72,644	72,644	0
Prior Year Encumbrances Appropriated	12,143	12,143	0
<i>Fund Balance End of Year</i>	<u>\$79,711</u>	<u>\$41,894</u>	<u>(\$37,817)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Title IV-D Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$245,000	\$244,121	(\$879)
Expenditures			
Current:			
Human Services			
Title IV-D			
Personal Services	231,527	186,415	45,112
Materials and Supplies	6,483	3,264	3,219
Contractual Services	54,436	39,548	14,888
Capital Outlay	9,331	1,526	7,805
Other	1,675	885	790
Total Human Services	303,452	231,638	71,814
Employee Fringe Benefits			
Title IV-D			
Fringe Benefits	51,149	39,485	11,664
PERS - County Share	32,414	26,098	6,316
Total Employee Fringe Benefits	83,563	65,583	17,980
<i>Total Expenditures</i>	387,015	297,221	89,794
<i>Excess of Revenues Under Expenditures</i>	(142,015)	(53,100)	88,915
Other Financing Sources			
Transfers In	167,928	45,353	(122,575)
<i>Net Change in Fund Balance</i>	25,913	(7,747)	(33,660)
<i>Fund Deficit Beginning of Year</i>	(41,257)	(41,257)	0
Prior Year Encumbrances Appropriated	15,344	15,344	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	(\$33,660)	(\$33,660)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Transportation Program Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,173,111	\$920,769	(\$252,342)
Intergovernmental	1,053,743	827,077	(226,666)
Other	29,083	22,827	(6,256)
<i>Total Revenues</i>	<u>2,255,937</u>	<u>1,770,673</u>	<u>(485,264)</u>
Expenditures			
Current:			
Human Services			
Transportation			
Personal Services	917,367	915,508	1,859
Materials and Supplies	19,355	19,266	89
Contractual Services	959,435	945,605	13,830
Capital Outlay	1,267	1,267	0
Other	17,912	17,858	54
Total Human Services	<u>1,915,336</u>	<u>1,899,504</u>	<u>15,832</u>
Employee Fringe Benefits			
Transportation			
Fringe Benefits	128,766	127,630	1,136
PERS - County Share	127,812	127,117	695
Total Employee Fringe Benefits	<u>256,578</u>	<u>254,747</u>	<u>1,831</u>
<i>Total Expenditures</i>	<u>2,171,914</u>	<u>2,154,251</u>	<u>17,663</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	84,023	(383,578)	(467,601)
Other Financing Sources			
Transfers In	<u>6,597</u>	<u>0</u>	<u>(6,597)</u>
<i>Net Change in Fund Balance</i>	90,620	(383,578)	(474,198)
<i>Fund Deficit Beginning of Year</i>	(106,905)	(106,905)	0
Prior Year Encumbrances Appropriated	<u>17,005</u>	<u>17,005</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$720</u></u>	<u><u>(\$473,478)</u></u>	<u><u>(\$474,198)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Transportation Improvement Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$100,000	\$0	(\$100,000)
Expenditures			
Current:			
Human Services			
Transportation Improvement			
Other	379,668	14,600	365,068
<i>Net Change in Fund Balance</i>	(279,668)	(14,600)	265,068
<i>Fund Balance Beginning of Year</i>	377,798	377,798	0
<i>Prior Year Encumbrances Appropriated</i>	1,870	1,870	0
<i>Fund Balance End of Year</i>	\$100,000	\$365,068	\$265,068

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Victim Assistance Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$197,217	\$89,887	(\$107,330)
Donations	100	0	(100)
<i>Total Revenues</i>	<u>197,317</u>	<u>89,887</u>	<u>(107,430)</u>
Expenditures			
Current:			
Human Services			
Victim Assistance Program			
Personal Services	117,311	60,571	56,740
Materials and Supplies	10,932	5,932	5,000
Contractual Services	4,258	1,330	2,928
Capital Outlay	3,335	1,968	1,367
Other	3,086	2,045	1,041
Total Human Services	<u>138,922</u>	<u>71,846</u>	<u>67,076</u>
Employee Fringe Benefits			
Victim Assistance Program			
Fringe Benefits	30,166	16,712	13,454
PERS - County Share	16,474	8,480	7,994
Total Employee Fringe Benefits	<u>46,640</u>	<u>25,192</u>	<u>21,448</u>
<i>Total Expenditures</i>	<u>185,562</u>	<u>97,038</u>	<u>88,524</u>
<i>Net Change in Fund Balance</i>	11,755	(7,151)	(18,906)
<i>Fund Deficit Beginning of Year</i>	(14,054)	(14,054)	0
Prior Year Encumbrances Appropriated	<u>2,398</u>	<u>2,398</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$99</u>	<u>(\$18,807)</u>	<u>(\$18,906)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Webcheck Program Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$35,000	\$28,334	(\$6,666)
Expenditures			
Current:			
Human Services			
Webcheck Program			
Other	53,303	36,942	16,361
<i>Net Change in Fund Balance</i>	(18,303)	(8,608)	9,695
<i>Fund Balance Beginning of Year</i>	43,038	43,038	0
Prior Year Encumbrances Appropriated	8,902	8,902	0
<i>Fund Balance End of Year</i>	<u>\$33,637</u>	<u>\$43,332</u>	<u>\$9,695</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Workforce Development Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$192,910	\$84,877	(\$108,033)
Expenditures			
Current:			
General Government - Legislative and Executive Workforce Development			
Contractual Services	162,122	122,822	39,300
Other	11,264	11,264	0
<i>Total Expenditures</i>	173,386	134,086	39,300
<i>Excess of Revenues Over (Under) Expenditures</i>	19,524	(49,209)	(68,733)
Other Financing Uses			
Transfers Out	(111,886)	(111,886)	0
<i>Net Change in Fund Balance</i>	(92,362)	(161,095)	(68,733)
<i>Fund Balance Beginning of Year</i>	94,256	94,256	0
Prior Year Encumbrances Appropriated	18,072	18,072	0
<i>Fund Balance (Deficit) End of Year</i>	\$19,966	(\$48,767)	(\$68,733)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Obligation Bond Retirement Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$773,907	\$765,211	(\$8,696)
Payment in Lieu of Taxes	0	0	0
Intergovernmental	274,180	271,099	(3,081)
Other	78,732	77,848	(884)
<i>Total Revenues</i>	<u>1,126,819</u>	<u>1,114,158</u>	<u>(12,661)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Other	2,500	0	2,500
Debt Service:			
Principal Retirement	850,000	850,000	0
Interest and Fiscal Charges	283,970	283,963	7
<i>Total Expenditures</i>	<u>1,136,470</u>	<u>1,133,963</u>	<u>2,507</u>
<i>Net Change in Fund Balance</i>	(9,651)	(19,805)	(10,154)
<i>Fund Balance Beginning of Year</i>	<u>37,807</u>	<u>37,807</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$28,156</u></u>	<u><u>\$18,002</u></u>	<u><u>(\$10,154)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Assessment Bond Retirement Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$91,164	\$9,219	(\$81,945)
Expenditures			
Debt Service:			
Principal Retirement	110,162	70,000	40,162
Interest and Fiscal Charges	49,111	20,445	28,666
<i>Total Expenditures</i>	<u>159,273</u>	<u>90,445</u>	<u>68,828</u>
<i>Excess of Revenues Under Expenditures</i>	(68,109)	(81,226)	(13,117)
Other Financing Sources			
Transfers In	98,751	93,087	(5,664)
<i>Net Change in Fund Balance</i>	30,642	11,861	(18,781)
<i>Fund Deficit Beginning of Year</i>	(81,219)	(81,219)	0
Prior Year Encumbrances Appropriated	68,828	68,828	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$18,251</u>	<u>(\$530)</u>	<u>(\$18,781)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Achievement Center Construction Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay			
Achievement Center Construction			
Contractual Services	477,565	339,177	138,388
Other	50,000	0	50,000
<i>Total Expenditures</i>	<u>527,565</u>	<u>339,177</u>	<u>188,388</u>
<i>Excess of Revenues Under Expenditures</i>	(527,565)	(339,177)	188,388
Other Financing Sources			
Transfers In	<u>230,000</u>	<u>100,000</u>	<u>(130,000)</u>
<i>Net Change in Fund Balance</i>	(297,565)	(239,177)	58,388
<i>Fund Balance Beginning of Year</i>	219,590	219,590	0
Prior Year Encumbrances Appropriated	<u>85,065</u>	<u>85,065</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,090</u></u>	<u><u>\$65,478</u></u>	<u><u>\$58,388</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Capital Improvements Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$632,902	\$678,993	\$46,091
Interest	1,852	2,755	903
<i>Total Revenues</i>	<u>634,754</u>	<u>681,748</u>	<u>46,994</u>
Expenditures			
Capital Outlay			
County Capital Improvements			
Contractual Services	1,097,563	974,401	123,162
Capital Outlay	126,595	125,830	765
Other	2,368	751	1,617
<i>Total Expenditures</i>	<u>1,226,526</u>	<u>1,100,982</u>	<u>125,544</u>
<i>Excess of Revenues Under Expenditures</i>	(591,772)	(419,234)	172,538
Other Financing Sources			
Transfers In	0	262,537	262,537
<i>Net Change in Fund Balance</i>	(591,772)	(156,697)	435,075
<i>Fund Deficit Beginning of Year</i>	(29,174)	(29,174)	0
Prior Year Encumbrances Appropriated	655,703	655,703	0
<i>Fund Balance End of Year</i>	<u><u>\$34,757</u></u>	<u><u>\$469,832</u></u>	<u><u>\$435,075</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
State Issue II Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$3,000,000	\$1,595,946	(\$1,404,054)
Expenditures			
Capital Outlay	3,000,000	1,595,946	1,404,054
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Highway ODOT Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$2,000,000	\$1,108,683	(\$891,317)
Expenditures			
Capital Outlay	2,000,000	1,108,683	891,317
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self Insurance Healthcare Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$12,937,177	\$13,861,696	\$924,519
Other	62,823	67,313	4,490
<i>Total Revenues</i>	<u>13,000,000</u>	<u>13,929,009</u>	<u>929,009</u>
Expenses			
Self-Insurance:			
Personal Services	109,503	108,320	1,183
Contractual Services	2,757,534	2,583,293	174,241
Claims	11,190,000	10,642,156	547,844
Other	262,370	218,450	43,920
Total Self-Insurance	<u>14,319,407</u>	<u>13,552,219</u>	<u>767,188</u>
Employee Fringe Benefits:			
Fringe Benefits	13,220	13,164	56
PERS - County Share	11,200	11,034	166
Total Employee Fringe Benefits	<u>24,420</u>	<u>24,198</u>	<u>222</u>
<i>Total Expenses</i>	<u>14,343,827</u>	<u>13,576,417</u>	<u>767,410</u>
<i>Net Change in Fund Equity</i>	(1,343,827)	352,592	1,696,419
<i>Fund Equity Beginning of Year</i>	1,692,787	1,692,787	0
Prior Year Encumbrances Appropriated	<u>1,195</u>	<u>1,195</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$350,155</u></u>	<u><u>\$2,046,574</u></u>	<u><u>\$1,696,419</u></u>

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Workers' Compensation Fund
For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$400,000	\$422,597	\$22,597
Expenses			
Workers' Compensation:			
Personal Services	107,000	102,743	4,257
Materials and Supplies	7,961	4,266	3,695
Contractual Services	103,910	66,454	37,456
Claims	250,000	27,108	222,892
Other	173,216	148,334	24,882
Total Workers' Compensation	642,087	348,905	293,182
Employee Fringe Benefits:			
Fringe Benefits	25,535	24,324	1,211
PERS - County Share	15,200	14,384	816
Total Employee Fringe Benefits	40,735	38,708	2,027
<i>Total Expenses</i>	682,822	387,613	295,209
<i>Net Change in Fund Equity</i>	(282,822)	34,984	317,806
<i>Fund Equity Beginning of Year</i>	800,076	800,076	0
Prior Year Encumbrances Appropriated	28,787	28,787	0
<i>Fund Equity End of Year</i>	\$546,041	\$863,847	\$317,806

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STATISTICAL SECTION

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Statistical Section

This part of the Medina County, Ohio's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information discloses about the County's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends	S2-S11
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity	S12-S27
These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	
Debt Capacity	S28-S34
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
Economic and Demographic Information	S35-S37
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	
Operating Information	S38-S43
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year.

Medina County, Ohio
Net Position By Component
Last Ten Years
(Accrual Basis of Accounting)

	2017	2016	2015 (1)	2014
Governmental Activities:				
Net Investment in Capital Assets	\$52,707,349	\$48,140,122	\$49,326,620	\$51,937,761
Restricted:				
Capital Projects	1,065,865	605,841	0	0
Debt Service	3,454,309	3,067,338	3,603,402	3,815,126
Developmentally Disabled Education	21,818,972	22,327,937	20,372,092	18,450,174
County Schools Permanent Improvements	1,998,778	1,984,040	1,971,136	1,879,008
Public Assistance	145,742	491,718	934,741	1,462,348
ADAMH Operations	6,408,299	5,872,410	5,509,155	5,326,872
Road and Bridge Repairs	8,950,549	8,092,672	7,251,198	7,015,444
Children Support Enforcement	0	0	0	0
County Home Operations	897,496	856,038	843,932	764,597
Courthouse Security	1,132,695	1,043,046	958,268	792,117
Ditch Maintenance	6,984,103	6,701,943	6,370,268	6,088,884
Drug Enforcement	927,392	907,235	1,022,056	963,301
Real Estate Assessments	7,386,254	5,308,156	3,779,714	1,775,067
Shelter Care and Youth Services	425,855	597,591	620,247	551,317
Other Purposes	3,054,994	3,911,910	3,163,270	2,708,077
Unclaimed Monies	47,577	64,717	62,147	83,095
Unrestricted	(37,776,585)	(28,436,377)	(28,955,694)	(29,403,927)
<i>Total Governmental Activities Net Position</i>	<u>79,629,644</u>	<u>81,536,337</u>	<u>76,832,552</u>	<u>74,209,261</u>
Business-Type Activities:				
Net Investment in Capital Assets	193,293,164	186,350,512	181,276,648	176,421,690
Unrestricted	23,794,512	24,289,779	22,704,490	18,524,735
<i>Total Business-Type Activities Net Position</i>	<u>217,087,676</u>	<u>210,640,291</u>	<u>203,981,138</u>	<u>194,946,425</u>
Primary Government:				
Net Investment in Capital Assets	246,000,513	234,490,634	230,603,268	228,359,451
Restricted	64,698,880	61,832,592	56,461,626	51,675,427
Unrestricted	(13,982,073)	(4,146,598)	(6,251,204)	(10,879,192)
<i>Total Primary Government Net Position</i>	<u>\$296,717,320</u>	<u>\$292,176,628</u>	<u>\$280,813,690</u>	<u>\$269,155,686</u>

(1) The County reported the impact of GASB Statement No. 68 beginning in 2014.

2013	2012	2011	2010	2009	2008
\$52,344,708	\$51,616,330	\$50,525,639	\$53,195,136	\$51,030,953	\$52,625,533
90,565	87,588	395,602	455,208	551,462	621,699
3,697,889	3,656,020	3,218,227	2,885,821	2,991,891	225,801
17,205,442	14,041,395	14,096,279	13,941,015	14,583,294	15,720,854
1,697,954	1,581,960	1,451,362	1,582,717	1,445,796	1,439,886
1,599,905	1,468,574	1,164,619	1,192,563	2,927,725	137,788
5,041,596	4,692,177	4,105,626	3,981,125	3,975,937	3,310,238
7,429,257	6,795,554	6,320,565	5,776,947	6,350,019	6,489,142
0	69,549	240,812	559,839	1,151,561	933,617
936,795	1,049,643	930,043	640,390	331,154	209,194
672,029	722,452	739,863	0	23,482	0
5,700,452	5,318,459	4,941,924	4,523,770	4,074,508	3,520,673
1,103,516	1,395,717	1,311,228	1,321,513	1,497,784	1,291,385
4,988,365	3,575,349	2,334,038	2,321,485	833,125	4,393,295
556,257	421,435	485,482	404,831	551,135	976,090
2,467,212	3,038,371	2,776,226	2,110,392	2,578,159	2,496,268
62,326	60,919	52,703	75,486	127,881	127,881
7,545,676	4,439,452	4,716,262	5,769,881	4,183,113	7,429,947
113,139,944	104,030,944	99,806,500	100,738,119	99,208,979	101,949,291
174,456,514	173,421,462	169,889,909	169,463,159	170,502,818	169,265,391
15,170,203	12,745,247	12,824,257	13,552,616	15,373,713	16,960,024
189,626,717	186,166,709	182,714,166	183,015,775	185,876,531	186,225,415
226,801,222	225,037,792	220,415,548	222,658,295	221,533,771	221,890,924
53,249,560	47,975,162	44,564,599	41,773,102	43,994,913	41,893,811
22,715,879	17,184,699	17,540,519	19,322,497	19,556,826	24,389,971
\$302,766,661	\$290,197,653	\$282,520,666	\$283,753,894	\$285,085,510	\$288,174,706

Medina County, Ohio
Changes in Net Position
Last Ten Years
(Accrual Basis of Accounting)

	2017	2016	2015 (1)	2014
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government:				
Legislative and Executive	\$5,658,466	\$4,987,967	\$5,179,381	\$4,865,065
Judicial	2,748,356	2,764,913	2,216,188	2,689,680
Public Safety	4,837,236	4,071,324	4,226,902	4,168,766
Public Works	1,111,182	498,960	679,355	1,017,213
Health	493,605	509,936	484,109	536,051
Human Services	1,900,462	1,728,432	1,741,001	1,764,018
Economic Developmental and Assistance - Primary Government	23,535	25,239	40,108	191,730
Economic Developmental and Assistance - External Government	78,482	78,157	69,401	77,314
Subtotal - Charges for Services	<u>16,851,324</u>	<u>14,664,928</u>	<u>14,636,445</u>	<u>15,309,837</u>
Operating Grants and Contributions:				
General Government				
Legislative and Executive	169,643	1,371,973	1,241,089	930,338
Judicial	1,758,972	2,083,063	2,040,429	1,896,460
Public Safety	3,075,001	2,641,224	2,773,337	2,240,682
Public Works	8,166,848	7,990,427	7,892,218	8,115,232
Health	11,005,253	12,179,355	10,982,043	11,824,967
Human Services	9,117,043	9,428,138	9,388,654	9,392,717
Economic Developmental and Assistance - Primary Government	86,577	353,241	170,512	373,129
Subtotal - Operating Grants and Contributions	<u>33,379,337</u>	<u>36,047,421</u>	<u>34,488,282</u>	<u>34,773,525</u>
Capital Grants and Contributions:				
Public Works	<u>3,869,459</u>	<u>2,001,913</u>	<u>3,329,407</u>	<u>2,503,095</u>
<i>Total Governmental Activities Program Revenues</i>	<u>54,100,120</u>	<u>52,714,262</u>	<u>52,454,134</u>	<u>52,586,457</u>
Business-Type Activities:				
Charges for Services:				
Sewer	18,169,114	15,035,396	14,856,464	14,472,042
Water	10,528,259	10,042,272	9,199,490	7,617,602
Solid Waste	6,784,157	6,089,808	6,716,244	8,460,604
Subtotal - Charges for Services	<u>35,481,530</u>	<u>31,167,476</u>	<u>30,772,198</u>	<u>30,550,248</u>
Operating Grants and Contributions:				
Sewer	0	0	0	0
Solid Waste	0	0	0	0
Subtotal - Operating Grants and Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Capital Grants and Contributions				
Sewer	3,268,115	6,581,393	6,316,994	5,717,169
Water	1,518,456	4,148,956	5,126,242	1,355,270
Solid Waste	0	2,763	2,763	0
Subtotal - Capital Grants and Contributions	<u>4,786,571</u>	<u>10,733,112</u>	<u>11,445,999</u>	<u>7,072,439</u>
<i>Total Business-Type Activities Program Revenues</i>	<u>40,268,101</u>	<u>41,900,588</u>	<u>42,218,197</u>	<u>37,622,687</u>
<i>Total Primary Government Program Revenues</i>	<u>\$94,368,221</u>	<u>\$94,614,850</u>	<u>\$94,672,331</u>	<u>\$90,209,144</u>

2013	2012	2011	2010	2009	2008
\$4,743,548	\$4,923,825	\$3,320,397	\$4,784,202	\$3,188,215	\$4,885,054
2,551,986	2,327,476	2,789,859	2,709,125	2,271,967	1,994,314
4,472,812	3,968,673	4,595,704	4,182,945	3,408,551	3,335,441
1,857,910	3,184,827	2,248,258	1,233,953	3,772,958	3,464,748
562,545	565,435	829,571	1,024,622	1,440,497	2,389,715
1,867,553	1,978,327	2,761,998	2,522,813	2,094,573	3,056,609
25,632	79,245	35,809	29,205	33,222	36,630
90,386	68,851	80,763	91,473	142,429	275,806
<u>16,172,372</u>	<u>17,096,659</u>	<u>16,662,359</u>	<u>16,578,338</u>	<u>16,352,412</u>	<u>19,438,317</u>
930,937	1,572,200	1,182,362	1,821,937	2,243,402	1,350,554
1,925,589	1,876,175	1,678,434	1,503,418	2,695,718	1,888,887
1,799,149	1,817,315	1,928,915	1,949,671	2,142,172	1,609,344
7,719,936	7,662,866	7,638,516	7,702,432	7,405,575	7,301,182
11,019,737	10,621,977	12,077,770	11,908,126	11,456,043	9,631,758
8,665,887	8,665,279	7,511,369	7,523,361	17,418,423	13,033,931
403,129	914,809	751,275	1,384,455	524,872	417,636
<u>32,464,364</u>	<u>33,130,621</u>	<u>32,768,641</u>	<u>33,793,400</u>	<u>43,886,205</u>	<u>35,233,292</u>
2,387,143	1,900,214	2,360,628	1,774,421	1,136,502	858,418
<u>51,023,879</u>	<u>52,127,494</u>	<u>51,791,628</u>	<u>52,146,159</u>	<u>61,375,119</u>	<u>55,530,027</u>
14,276,440	13,766,883	10,563,824	12,571,839	12,210,065	11,588,643
7,723,358	8,251,923	7,283,208	7,852,672	5,657,196	5,904,231
8,231,460	7,903,489	8,988,171	7,103,600	7,007,581	6,991,307
<u>30,231,258</u>	<u>29,922,295</u>	<u>26,835,203</u>	<u>27,528,111</u>	<u>24,874,842</u>	<u>24,484,181</u>
0	158,211	0	0	0	0
0	49,042	40,735	0	50,000	0
0	207,253	40,735	0	50,000	0
4,850,267	4,838,531	5,960,251	4,791,201	4,773,715	4,993,197
1,530,428	3,334,964	916,923	930,911	3,008,675	2,371,022
0	0	0	0	0	0
<u>6,380,695</u>	<u>8,173,495</u>	<u>6,877,174</u>	<u>5,722,112</u>	<u>7,782,390</u>	<u>7,364,219</u>
36,611,953	38,303,043	33,753,112	33,250,223	32,707,232	31,848,400
<u>\$87,635,832</u>	<u>\$90,430,537</u>	<u>\$85,544,740</u>	<u>\$85,396,382</u>	<u>\$94,082,351</u>	<u>\$87,378,427</u>

(continued)

Medina County, Ohio
Changes in Net Position (continued)
Last Ten Years
(Accrual Basis of Accounting)

	2017	2016	2015	2014
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$26,949,702	\$26,850,442	\$27,065,557	\$29,280,582
Judicial	12,674,683	11,741,613	10,828,349	11,226,697
Public Safety	26,542,908	22,445,001	21,611,978	20,403,238
Public Works	9,305,341	9,452,127	11,334,359	11,281,321
Health	28,109,098	26,746,760	25,217,869	26,153,247
Human Services	18,800,714	17,098,026	16,893,025	16,208,862
Economic Developmental and Assistance - Primary Government	263,233	574,702	337,287	480,672
Economic Developmental and Assistance - External Government	283,444	279,853	281,862	282,105
Interest and Fiscal Charges	287,249	297,394	291,290	193,361
<i>Total Governmental Activities Expenses</i>	<u>123,216,372</u>	<u>115,485,918</u>	<u>113,861,576</u>	<u>115,510,085</u>
Business-Type Activities:				
Sewer	17,321,103	19,001,448	18,139,032	18,303,839
Water	9,520,230	10,334,207	9,351,461	8,533,493
Solid Waste	7,194,568	6,609,794	6,173,325	8,288,319
<i>Total Business-Type Activities Expenses</i>	<u>34,035,901</u>	<u>35,945,449</u>	<u>33,663,818</u>	<u>35,125,651</u>
<i>Total Primary Government Expenses</i>	<u>157,252,273</u>	<u>151,431,367</u>	<u>147,525,394</u>	<u>150,635,736</u>
Net (Expense)/Revenue				
Governmental Activities	(69,116,252)	(62,771,656)	(61,407,442)	(62,923,628)
Business-Type Activities	6,232,200	5,955,139	8,554,379	2,497,036
<i>Total Primary Government Net Expense</i>	<u>(62,884,052)</u>	<u>(56,816,517)</u>	<u>(52,853,063)</u>	<u>(60,426,592)</u>
General Revenues, Transfers and Gain on Sale of Capital Assets				
Governmental Activities:				
Taxes:				
Property Taxes Levied For:				
General Purposes	10,358,370	9,744,375	9,226,725	9,262,556
Debt Service	764,510	706,574	824,578	675,639
Achievement Center	15,413,744	15,615,644	14,936,096	14,989,768
County Home	800,731	804,375	773,456	767,968
DRETAC	310,488	374,738	373,652	423,613
Drug Enforcement	1,409,153	1,370,654	1,353,528	1,343,997
Sales Taxes Levied for:				
General Purposes	13,123,139	12,879,270	12,485,531	11,689,193
Achievement Center	21,229	16,075	13,506	13,474
School Sales Tax	13,108,974	12,856,337	12,437,723	11,669,906
Port Authority	0	0	535	1,922
Property Transfer Taxes	2,519,872	2,590,112	2,302,491	1,876,448
Grants and Entitlements not Restricted to Specific Programs	5,304,972	5,508,104	5,287,419	4,582,953
Unrestricted Contributions	0	0	0	100
Interest	1,218,661	844,032	796,269	524,188
Miscellaneous	2,762,629	3,661,465	3,219,224	2,882,150
Transfers	93,087	0	0	0
<i>Total Governmental Activities</i>	<u>67,209,559</u>	<u>66,971,755</u>	<u>64,030,733</u>	<u>60,703,875</u>
Business-Type Activities				
Interest	212	0	0	0
Gain on Sale of Capital Assets	0	0	226,574	0
Miscellaneous	308,060	704,014	253,760	315,523
Transfers	(93,087)	0	0	0
<i>Total Business-Type Activities</i>	<u>215,185</u>	<u>704,014</u>	<u>480,334</u>	<u>315,523</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>67,424,744</u>	<u>67,675,769</u>	<u>64,511,067</u>	<u>61,019,398</u>
Change in Net Position				
Governmental Activities	(1,906,693)	4,200,099	2,623,291	(2,219,753)
Business-Type Activities	6,447,385	6,659,153	9,034,713	2,812,559
<i>Total Primary Government Change in Net Position</i>	<u>\$4,540,692</u>	<u>\$10,859,252</u>	<u>\$11,658,004</u>	<u>\$592,806</u>

(1) Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015.

2013	2012	2011	2010	2009	2008
\$22,721,979	\$23,878,766	\$21,536,869	\$22,289,964	\$26,863,243	\$14,182,373
10,504,510	10,238,925	10,701,479	10,578,428	10,976,773	8,581,800
19,935,172	19,035,208	20,013,796	19,949,574	20,766,755	21,997,104
9,318,106	9,428,251	12,790,269	9,294,399	10,820,372	12,611,517
23,500,070	23,903,568	25,052,824	25,195,670	26,717,333	26,373,938
14,853,813	14,070,191	13,641,518	15,988,908	21,207,981	23,418,045
562,966	848,556	998,437	1,432,185	753,025	584,872
297,347	238,511	319,065	347,660	681,637	534,219
221,278	242,479	272,329	306,928	438,320	483,529
101,915,241	101,884,455	105,326,586	105,383,716	119,225,439	108,767,397
17,704,136	18,655,862	18,270,399	20,828,421	18,539,772	17,969,039
8,537,490	8,899,469	8,563,091	9,020,627	9,665,929	8,603,404
7,155,181	7,369,582	7,418,894	7,138,700	7,366,862	7,129,812
33,396,807	34,924,913	34,252,384	36,987,748	35,572,563	33,702,255
135,312,048	136,809,368	139,578,970	142,371,464	154,798,002	142,469,652
(50,891,362)	(49,756,961)	(53,534,958)	(53,237,557)	(57,850,320)	(53,237,370)
3,215,146	3,378,130	(499,272)	(3,737,525)	(2,865,331)	(1,853,855)
(47,676,216)	(46,378,831)	(54,034,230)	(56,975,082)	(60,715,651)	(55,091,225)
9,427,691	9,535,503	9,651,336	10,793,206	9,761,212	10,172,530
623,450	623,422	552,478	671,082	1,441,748	996,553
15,036,104	12,428,697	11,505,321	11,304,090	11,495,383	10,612,384
770,424	760,346	798,861	816,177	761,689	806,357
404,672	461,458	431,495	461,973	509,224	0
1,340,668	1,338,971	1,363,322	1,446,450	1,377,487	1,397,438
10,886,301	10,489,333	9,941,056	9,318,695	9,090,247	9,652,973
12,544	11,634	11,839	11,367	9,173	0
10,868,663	10,478,018	9,919,086	9,358,492	8,967,815	0
0	0	0	0	0	0
1,935,556	1,614,330	1,416,345	1,413,932	1,339,442	1,580,720
5,752,786	3,246,309	4,578,932	5,369,766	6,570,155	7,018,100
0	0	0	0	0	0
249,996	379,767	741,064	1,402,345	1,149,958	3,113,294
2,691,507	2,613,617	1,738,311	2,399,122	2,636,475	4,811,799
0	0	(46,107)	0	0	0
60,000,362	53,981,405	52,603,339	54,766,697	55,110,008	50,162,148
0	0	0	375,000	1,303,888	582,842
0	0	0	0	0	0
244,862	74,413	151,556	501,769	1,212,559	1,473,107
0	0	46,107	0	0	0
244,862	74,413	197,663	876,769	2,516,447	2,055,949
60,245,224	54,055,818	52,801,002	55,643,466	57,626,455	52,218,097
9,109,000	4,224,444	(931,619)	1,529,140	(2,740,312)	(3,075,222)
3,460,008	3,452,543	(301,609)	(2,860,756)	(348,884)	202,094
\$12,569,008	\$7,676,987	(\$1,233,228)	(\$1,331,616)	(\$3,089,196)	(\$2,873,128)

Medina County, Ohio
Fund Balances, Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	2017	2016	2015	2014
General Fund				
Nonspendable	\$131,910	\$164,280	\$147,014	\$190,444
Restricted	136,340	142,287	138,738	130,198
Assigned	3,220,223	361,869	0	329,517
Unassigned	6,773,294	9,300,556	7,777,693	6,913,621
Reserved	N/A	N/A	N/A	N/A
Unreserved	N/A	N/A	N/A	N/A
Total General Fund	<u>10,261,767</u>	<u>9,968,992</u>	<u>8,063,445</u>	<u>7,563,780</u>
All Other Governmental Funds				
Nonspendable	316,836	578,972	633,127	468,279
Restricted	59,795,165	56,701,891	51,246,104	46,054,425
Assigned	72,542	304,655	419,591	534,747
Unassigned (Deficit)	(1,101,703)	(639,862)	(740,047)	(762,214)
Reserved	N/A	N/A	N/A	N/A
Unreserved, Undesignated, Reported in:				
Special Revenue funds	N/A	N/A	N/A	N/A
Debt Service funds (Deficit)	N/A	N/A	N/A	N/A
Capital Projects funds	N/A	N/A	N/A	N/A
Total All Other Governmental Funds	<u>59,082,840</u>	<u>56,945,656</u>	<u>51,558,775</u>	<u>46,295,237</u>
Total Governmental Funds	<u>\$69,344,607</u>	<u>\$66,914,648</u>	<u>\$59,622,220</u>	<u>\$53,859,017</u>

Note: During 2011, the County implemented GASB 54.

2013	2012	2011	2010	2009	2008
\$132,599	\$137,065	\$145,231	\$82,411	N/A	N/A
129,411	113,066	88,730	82,954	N/A	N/A
450,385	325,330	91,494	90,020	N/A	N/A
7,544,859	6,762,811	7,055,080	7,941,659	N/A	N/A
N/A	N/A	N/A	N/A	\$676,904	\$326,735
N/A	N/A	N/A	N/A	6,498,724	8,796,328
8,257,254	7,338,272	7,380,535	8,197,044	7,175,628	9,123,063
379,828	506,133	560,439	584,258	N/A	N/A
47,684,254	42,018,554	38,590,013	34,563,506	N/A	N/A
300,501	372,907	395,602	139,908	N/A	N/A
(969,147)	(1,309,345)	(2,577,324)	941,126	N/A	N/A
N/A	N/A	N/A	N/A	1,534,811	1,954,618
N/A	N/A	N/A	N/A	32,653,687	36,307,156
N/A	N/A	N/A	N/A	(141,744)	146,988
N/A	N/A	N/A	N/A	367,907	346,621
47,395,436	41,588,249	36,968,730	36,228,798	34,414,661	38,755,383
\$55,652,690	\$48,926,521	\$44,349,265	\$44,425,842	\$41,590,289	\$47,878,446

Medina County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2017	2016	2015	2014
Revenues				
Property Taxes	\$29,235,265	\$28,239,623	\$27,610,091	\$28,003,392
Sales Taxes	26,253,342	25,751,682	24,937,295	23,374,495
Property Transfer Taxes	2,519,872	2,590,112	2,302,491	1,876,448
Charges for Services	15,037,759	13,669,218	14,218,260	14,504,196
Licenses and Permits	4,667	13,048	11,904	8,950
Fines and Forfeitures	874,764	599,233	529,441	600,058
Intergovernmental	42,467,624	43,179,262	42,552,561	40,683,547
Special Assessments	435,477	558,659	548,312	724,542
Interest	1,218,661	844,032	796,269	524,188
Rentals	216,636	215,459	197,722	175,793
Donations	323,533	373,874	326,832	234,764
Other	2,762,629	3,661,465	3,219,224	2,882,150
<i>Total Revenues</i>	<u>121,350,229</u>	<u>119,695,667</u>	<u>117,250,402</u>	<u>113,592,523</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	25,626,463	25,540,762	25,670,117	28,461,033
Judicial	11,176,574	11,243,394	10,909,164	11,205,734
Public Safety	23,387,360	21,026,469	20,991,977	20,219,878
Public Works	8,628,379	8,185,016	8,714,137	9,861,052
Health	27,159,196	26,380,875	24,508,549	25,740,292
Human Services	17,247,418	16,630,309	16,170,902	15,615,537
Economic Development and Assistance	263,233	574,702	337,287	480,672
Capital Outlay	4,006,840	3,607,398	8,391,180	2,687,712
Intergovernmental	283,444	279,853	281,862	282,105
Debt Service:				
Principal Retirement	930,042	925,403	630,686	728,915
Interest and Fiscal Charges	304,408	312,744	281,338	199,018
Bond Issuance Costs	0	0	247,383	0
<i>Total Expenditures</i>	<u>119,013,357</u>	<u>114,706,925</u>	<u>117,134,582</u>	<u>115,481,948</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,336,872</u>	<u>4,988,742</u>	<u>115,820</u>	<u>(1,889,425)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	0	14,862
Loans Issued	0	0	0	80,890
General Obligation Notes Issued	0	0	0	0
General Obligation Bonds Issued	0	1,800,000	5,400,000	0
Premium on General Obligation Bonds Issued	0	0	247,383	0
Refunding Bonds Issued	0	0	0	0
Premium on Refunding Bonds	0	0	0	0
Repayment to Refunded Bond Escrow Agent	0	0	0	0
Transfers In	2,997,497	1,846,790	1,931,652	2,338,008
Transfers Out	(2,904,410)	(1,846,790)	(1,931,652)	(2,338,008)
<i>Total Other Financing Sources (Uses)</i>	<u>93,087</u>	<u>1,800,000</u>	<u>5,647,383</u>	<u>95,752</u>
<i>Net Change in Fund Balances</i>	<u>\$2,429,959</u>	<u>\$6,788,742</u>	<u>\$5,763,203</u>	<u>(\$1,793,673)</u>
Debt Service as a Percentage of Noncapital Expenditures	1.1%	1.1%	0.8%	0.8%

2013	2012	2011	2010	2009	2008
\$27,864,014	\$24,621,869	\$24,837,399	\$25,420,131	\$24,756,336	\$24,238,657
21,767,508	20,978,985	19,871,981	18,688,554	18,067,235	11,092,859
1,935,556	1,614,330	1,416,345	1,413,932	1,339,442	1,580,720
14,881,065	15,352,936	14,121,707	14,745,023	11,871,489	15,624,183
6,516	6,057	904	14,587	44,803	7,886
531,661	487,268	724,864	703,778	730,045	778,235
39,920,060	39,613,270	39,570,798	44,395,876	46,991,976	42,385,418
973,069	940,211	1,113,220	755,882	739,515	3,308,693
249,996	379,767	741,064	1,402,345	1,149,958	3,113,294
174,220	203,876	200,283	258,837	263,204	344,988
210,949	203,953	267,741	179,073	199,653	218,528
2,691,507	2,613,617	1,720,700	2,380,448	2,636,475	4,811,799
111,206,121	107,016,139	104,587,006	110,358,466	108,790,131	107,505,260
22,131,746	22,545,523	21,631,013	21,834,199	25,793,579	13,800,498
10,802,232	10,488,542	10,241,170	10,402,260	10,407,761	8,758,616
19,838,481	18,606,683	19,823,252	20,055,425	19,862,506	21,871,908
7,990,560	8,455,132	8,052,821	9,010,148	8,380,943	11,094,849
23,288,658	23,387,209	24,737,735	25,032,578	25,423,067	26,205,108
14,843,524	13,679,537	13,511,589	15,936,779	20,523,361	23,032,296
562,966	845,603	998,437	1,432,185	753,025	584,872
3,567,340	3,518,525	5,406,273	1,933,073	2,353,899	1,686,371
297,347	238,511	319,065	347,660	681,637	847,130
927,942	1,975,759	793,561	959,116	1,920,601	1,992,578
229,156	305,101	274,625	311,949	381,136	491,111
0	0	0	0	116,035	0
104,479,952	104,046,125	105,789,541	107,255,372	116,597,550	110,365,337
6,726,169	2,970,014	(1,202,535)	3,103,094	(7,807,419)	(2,860,077)
0	37,411	0	30,163	303,227	36,833
0	0	22,065	0	0	0
0	0	1,150,000	0	0	0
0	1,499,918	0	0	4,865,000	0
0	53,352	0	0	53,505	0
0	460,000	0	0	0	0
0	9,181	0	0	0	0
0	(452,620)	0	0	(3,702,470)	0
2,058,579	1,802,626	1,706,483	2,134,524	968,173	3,121,574
(2,058,579)	(1,802,626)	(1,752,590)	(2,134,524)	(968,173)	(3,121,574)
0	1,607,242	1,125,958	30,163	1,519,262	36,833
\$6,726,169	\$4,577,256	(\$76,577)	\$3,133,257	(\$6,288,157)	(\$2,823,244)
1.1%	2.3%	1.0%	1.2%	2.1%	2.3%

Medina County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 of Assessed Value)
Last Ten Years

	2017	2016	2015	2014
Unvoted Millage				
Operating	\$2.380000	\$2.410000	\$2.410000	\$2.410000
Bond	0.120000	0.090000	0.090000	0.090000
Voted Millage - by levy				
2000 Developmental and Disabilities - Continuing				
Residential/Agricultural Real	0.745300	0.804211	0.805431	0.807229
Commercial/Industrial and Public Utility Real	0.745600	0.774542	0.771111	0.764545
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
2010 Developmental and Disabilities - 10 Year				
Residential/Agricultural Real	1.034100	1.115812	1.117504	1.120000
Commercial/Industrial and Public Utility Real	1.078200	1.120000	1.120000	1.120000
General Business and Public Utility Personal	1.120000	1.120000	1.120000	1.120000
2012 Developmental and Disabilities - Continuing				
Residential/Agricultural Real	1.754300	1.892895	1.895766	1.900000
Commercial/Industrial and Public Utility Real	1.829100	1.900000	1.900000	1.900000
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
Mental Health Recovery Bond - Continuing				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
2007 ANTI-DRUG - 5 Year				
Residential/Agricultural Real	0.323200	0.348691	0.349220	0.350000
Commercial/Industrial and Public Utility Real	0.336900	0.350000	0.350000	0.350000
General Business and Public Utility Personal	0.350000	0.350000	0.350000	0.350000
2007 County Home - 5 Year				
Residential/Agricultural Real	0.184700	0.199252	0.199554	0.200000
Commercial/Industrial and Public Utility Real	0.192500	0.200000	0.200000	0.200000
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
Total Voted Millage by type of Property				
Residential/Agricultural Real	\$4.041600	\$4.360861	\$4.367475	\$4.377229
Commercial/Industrial and Public Utility Real	4.182300	4.344542	4.341111	4.334545
General Business and Public Utility Personal	4.570000	4.570000	4.570000	4.570000
Total Millage by type of Property				
Residential/Agricultural Real	\$6.541600	\$6.860861	\$6.867475	\$6.877229
Commercial/Industrial and Public Utility Real	6.682300	6.844542	6.841111	6.834545
General Business and Public Utility Personal	7.070000	7.070000	7.070000	7.070000
Total Weighted Average Tax Rate				
	\$6.580000	\$6.860000	\$6.870000	\$6.870000

2013	2012	2011	2010	2009	2008
\$2.420000	\$2.440000	\$2.430000	\$2.420000	\$2.320000	\$2.350000
0.080000	0.060000	0.070000	0.080000	0.180000	0.150000
0.776301	0.775656	0.776421	0.714728	0.712981	0.714931
0.740169	0.718636	0.700984	0.692810	0.691009	0.688256
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
1.119826	1.118895	1.120000	0.800495	0.798538	0.800722
1.120000	1.120000	1.120000	0.775947	0.773930	0.770646
1.120000	1.120000	1.120000	1.120000	1.120000	1.120000
1.900000	0.946880	0.947813	0.872500	0.870369	0.872749
1.900000	0.990912	0.966573	0.955301	0.952817	0.949021
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.342930	0.342645	0.342983	0.315730	0.314959	0.315820
0.348651	0.338508	0.330193	0.326343	0.325494	0.324198
0.350000	0.350000	0.350000	0.350000	0.350000	0.350000
0.197425	0.197261	0.197456	0.181766	0.181322	0.181818
0.200000	0.195381	0.190582	0.188360	0.187870	0.187122
0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
\$4.336482	\$3.381337	\$3.384673	\$2.885219	\$2.878169	\$2.886040
4.308820	3.363437	3.308332	2.938761	2.931120	2.919243
4.570000	4.570000	4.570000	4.570000	4.570000	4.570000
\$6.836482	\$5.881337	\$5.884673	\$5.385219	\$5.378169	\$5.386040
6.808820	5.863437	5.808332	5.438761	5.431120	5.419243
7.070000	7.070000	7.070000	7.070000	7.070000	7.070000
\$6.840000	\$5.900000	\$5.900000	\$5.430000	\$5.420000	\$5.420000

(continued)

Medina County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 of Assessed Value)
Last Ten Years

	2017	2016	2015	2014
Overlapping Rates by Taxing District				
Cities				
Brunswick				
Residential/Agricultural Real	\$3.699800	\$3.796178	\$3.797669	\$2.600000
Commercial/Industrial and Public Utility Real	3.773300	3.794900	3.794258	2.600000
General Business and Public Utility Personal	3.800000	3.800000	3.800000	2.600000
Medina				
Residential/Agricultural Real	5.021300	5.172619	5.172139	5.173712
Commercial/Industrial and Public Utility Real	4.959900	5.005592	4.997952	4.951184
General Business and Public Utility Personal	5.400000	5.400000	5.400000	5.400000
Rittman				
Residential/Agricultural Real	6.144200	6.300000	6.032365	5.994056
Commercial/Industrial and Public Utility Real	6.300000	6.300000	6.300000	6.172261
General Business and Public Utility Personal	6.300000	6.300000	6.300000	6.300000
Wadsworth				
Residential/Agricultural Real	4.687800	4.687724	5.637517	5.647155
Commercial/Industrial and Public Utility Real	4.760500	4.700000	5.500465	5.494751
General Business and Public Utility Personal	4.900000	4.700000	5.800000	5.800000
Villages				
Chippewa Lake				
Residential/Agricultural Real	9.772900	10.534499	10.042767	10.100000
Commercial/Industrial and Public Utility Real	8.655800	10.600000	10.100000	10.100000
General Business and Public Utility Personal	10.600000	10.600000	10.100000	10.100000
Creston				
Residential/Agricultural Real	7.452900	6.452915	6.450890	6.552475
Commercial/Industrial and Public Utility Real	8.594900	7.992980	7.992980	8.107970
General Business and Public Utility Personal	10.400000	13.000000	13.000000	13.000000
Gloria Glens				
Residential/Agricultural Real	13.682700	12.840959	12.043301	12.049087
Commercial/Industrial and Public Utility Real	23.750000	22.350000	23.100000	23.100000
General Business and Public Utility Personal	23.750000	22.350000	23.100000	23.100000
Lodi				
Residential/Agricultural Real	18.409600	19.192707	15.677874	15.700000
Commercial/Industrial and Public Utility Real	18.364700	19.200000	15.700000	15.700000
General Business and Public Utility Personal	19.200000	19.200000	15.700000	15.700000
Seville				
Residential/Agricultural Real	5.908300	6.101622	6.112310	4.413138
Commercial/Industrial and Public Utility Real	5.760100	5.849008	5.836784	4.265190
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Spencer				
Residential/Agricultural Real	10.616000	10.966568	10.955820	10.949156
Commercial/Industrial and Public Utility Real	10.609200	11.195816	11.195816	11.195816
General Business and Public Utility Personal	11.900000	11.900000	11.900000	11.900000
Westfield Center				
Residential/Agricultural Real	2.600000	2.600000	2.600000	2.600000
Commercial/Industrial and Public Utility Real	2.600000	2.600000	2.600000	2.600000
General Business and Public Utility Personal	2.600000	2.600000	2.600000	2.600000

2013	2012	2011	2010	2009	2008
\$2.600000	\$2.600000	\$2.600000	\$2.600000	\$3.200000	\$3.250000
2.600000	2.600000	2.600000	2.600000	3.200000	3.250000
2.600000	2.600000	2.600000	2.600000	3.200000	3.250000
5.087969	5.085833	5.085171	4.934865	4.929271	4.929068
4.872006	4.842476	4.813400	4.825569	4.814706	4.819563
5.400000	5.400000	5.400000	5.450000	5.450000	5.450000
5.488292	5.485440	5.344222	5.215421	5.211640	5.314318
5.704162	5.635627	5.546011	5.800000	5.604031	5.625965
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
5.572683	5.570363	5.571108	5.244999	5.233319	5.248301
5.469376	5.403694	5.353141	5.339327	5.354087	5.342735
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
9.335450	9.329258	9.326480	7.618400	7.606214	7.594862
9.778017	9.778238	8.959160	7.158752	7.158752	7.858988
10.100000	10.100000	10.100000	8.600000	8.600000	8.600000
6.556865	6.557155	6.313635	6.304975	6.303125	6.563135
8.085740	8.047445	8.038585	7.993010	7.993010	7.850020
13.000000	13.000000	13.000000	13.000000	13.000000	13.000000
11.832702	11.687561	11.824018	11.460637	11.397335	11.384017
23.100000	23.100000	23.100000	23.100000	23.100000	23.100000
23.100000	23.100000	23.100000	23.100000	23.100000	23.100000
15.508770	10.490445	10.487065	10.113696	10.083732	10.053792
15.700000	10.695120	10.619780	10.504147	10.529285	10.469366
15.700000	10.700000	10.700000	10.700000	10.700000	10.700000
4.351084	4.326466	4.323770	4.128554	4.119012	4.115779
4.230730	4.221756	4.223332	4.203258	4.221552	4.247284
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
10.917140	10.912892	10.910220	10.581880	10.571508	10.574028
10.933614	10.933614	10.933614	10.377336	10.377336	10.377575
11.900000	11.900000	11.900000	11.900000	11.900000	11.900000
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000

(continued)

Medina County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 of Assessed Value)
Last Ten Years

	2017	2016	2015	2014
Townships				
Brunswick Hills				
Residential/Agricultural Real	\$12.667200	\$10.952432	\$10.993877	\$11.037496
Commercial/Industrial and Public Utility Real	12.745500	10.674401	10.643007	11.255250
General Business and Public Utility Personal	14.350000	11.850000	11.850000	11.850000
Canaan/Creston				
Residential/Agricultural Real	3.214500	3.202606	3.202261	3.541861
Commercial/Industrial and Public Utility Real	3.394500	3.364155	3.368598	3.449608
General Business and Public Utility Personal	5.200000	5.200000	5.200000	5.200000
Chatham				
Residential/Agricultural Real	7.086300	6.983553	6.987352	6.990349
Commercial/Industrial and Public Utility Real	7.175000	6.941275	6.941275	6.861857
General Business and Public Utility Personal	7.500000	7.200000	7.200000	7.200000
Granger				
Residential/Agricultural Real	5.359400	5.544980	5.539640	5.546788
Commercial/Industrial and Public Utility Real	5.459200	5.506888	5.565836	5.527948
General Business and Public Utility Personal	5.600000	5.600000	5.600000	5.600000
Guilford				
Residential/Agricultural Real	7.524300	7.869771	7.874891	7.876778
Commercial/Industrial and Public Utility Real	7.575500	7.783303	7.756649	7.762159
General Business and Public Utility Personal	8.150000	8.150000	8.150000	8.150000
Guilford/Rittman				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
Guilford/Seville				
Residential/Agricultural Real	6.313300	5.207775	5.212805	5.214615
Commercial/Industrial and Public Utility Real	6.420100	5.177281	5.152762	5.159968
General Business and Public Utility Personal	6.650000	5.250000	5.250000	5.250000
Harrisville				
Residential/Agricultural Real	6.143000	5.996022	4.494599	4.495364
Commercial/Industrial and Public Utility Real	7.288500	6.524006	5.013395	4.980490
General Business and Public Utility Personal	8.000000	8.000000	6.500000	6.500000
Harrisville/Lodi				
Residential/Agricultural Real	2.179300	2.469757	0.969088	0.969628
Commercial/Industrial and Public Utility Real	2.524500	2.708542	1.202984	1.182895
General Business and Public Utility Personal	2.800000	3.300000	1.800000	1.800000
Hinckley				
Residential/Agricultural Real	8.507500	7.873218	7.880686	7.899708
Commercial/Industrial and Public Utility Real	10.852800	10.203936	10.203936	10.221991
General Business and Public Utility Personal	14.050000	13.050000	13.050000	13.050000
Homer				
Residential/Agricultural Real	7.549600	7.725631	7.722424	6.888367
Commercial/Industrial and Public Utility Real	7.900000	7.900000	7.900000	7.834814
General Business and Public Utility Personal	7.900000	7.900000	7.900000	7.900000
Lafayette				
Residential/Agricultural Real	10.534400	8.538222	8.544003	8.556853
Commercial/Industrial and Public Utility Real	10.886800	8.900000	8.900000	8.900000
General Business and Public Utility Personal	11.300000	8.900000	8.900000	8.900000

2013	2012	2011	2010	2009	2008
\$10.807988	\$10.801361	\$10.806654	\$10.357291	\$10.358964	\$9.301618
11.027918	10.966637	10.661062	10.620075	10.618268	9.394069
11.850000	11.850000	11.850000	11.850000	11.850000	11.850000
3.543553	3.540762	0.000000	0.000000	0.000000	0.000000
3.432496	3.401451	0.000000	0.000000	0.000000	0.000000
5.200000	5.200000	0.000000	0.000000	0.000000	0.000000
7.056459	7.060950	7.093761	7.090779	5.996622	4.998074
6.963565	6.963565	6.881296	6.910423	5.561173	4.700422
7.200000	7.200000	7.200000	7.200000	7.200000	7.200000
5.500034	5.496994	5.505682	5.315882	5.320886	5.322664
5.600000	5.383504	5.292248	5.260912	5.222818	4.839880
5.600000	5.600000	5.600000	5.600000	5.600000	5.600000
7.778803	7.765170	7.766308	7.440419	7.422529	7.417423
7.545386	7.507003	7.513272	7.477906	7.482445	7.536208
8.150000	8.150000	8.150000	8.150000	8.150000	8.150000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
5.126152	5.111054	5.111503	4.815974	4.799918	4.795467
5.008861	4.978959	4.984000	4.945021	4.964344	5.017915
5.250000	5.250000	5.250000	5.250000	5.250000	5.250000
4.549321	4.552640	4.557410	4.454964	4.451437	4.448147
4.899055	4.678953	4.673646	4.668675	4.665098	4.662692
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
0.980487	0.980852	0.982238	0.939646	0.937814	0.936056
1.154020	1.072974	1.067692	1.060989	1.060602	1.057934
1.800000	1.800000	1.800000	1.800000	1.800000	1.800000
7.802371	7.802833	7.812197	7.443551	7.441158	7.450469
9.927080	9.459302	9.044577	8.992190	8.968886	9.008432
13.050000	13.050000	13.050000	13.050000	13.050000	13.050000
7.242776	7.239168	7.293090	7.281463	7.280914	7.296402
7.810337	7.810337	7.848167	7.848167	7.848167	7.848167
7.900000	7.900000	7.900000	7.900000	7.900000	7.900000
8.462241	8.330442	8.336013	7.856935	7.848082	7.838446
8.758929	8.206027	8.171068	7.946613	8.183329	8.231354
8.900000	8.800000	8.800000	8.800000	8.800000	8.800000

(continued)

Medina County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 of Assessed Value)
Last Ten Years

	2017	2016	2015	2014
Lafayette/Chippewa Lake Village				
Residential/Agricultural Real	\$4.726200	\$3.545415	\$3.548698	\$3.556863
Commercial/Industrial and Public Utility Real	4.754600	3.900000	3.900000	3.900000
General Business and Public Utility Personal	4.900000	3.900000	3.900000	3.900000
Litchfield				
Residential/Agricultural Real	8.056400	8.372540	8.372203	8.378695
Commercial/Industrial and Public Utility Real	7.909600	8.290735	8.342675	8.282120
General Business and Public Utility Personal	9.900000	9.900000	9.900000	9.900000
Liverpool				
Residential/Agricultural Real	5.220200	5.380517	5.384312	5.390600
Commercial/Industrial and Public Utility Real	5.586900	5.586297	5.584006	5.575064
General Business and Public Utility Personal	6.200000	6.200000	6.200000	6.200000
Medina				
Residential/Agricultural Real	8.158500	8.521476	8.532100	8.538680
Commercial/Industrial and Public Utility Real	8.304500	8.600000	8.600000	8.600000
General Business and Public Utility Personal	8.500000	8.600000	8.600000	8.600000
Montville				
Residential/Agricultural Real	10.127900	9.636871	8.825633	8.842692
Commercial/Industrial and Public Utility Real	9.492200	9.478680	8.691337	8.697869
General Business and Public Utility Personal	11.700000	10.650000	10.950000	10.950000
Sharon				
Residential/Agricultural Real	7.514500	7.616596	7.377767	7.394804
Commercial/Industrial and Public Utility Real	7.417200	7.597904	7.400000	7.400000
General Business and Public Utility Personal	7.900000	7.650000	7.400000	7.400000
Spencer				
Residential/Agricultural Real	5.356500	5.468108	5.466944	5.462272
Commercial/Industrial and Public Utility Real	5.334700	5.409232	5.409232	5.409232
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
Spencer/Spencer Village				
Residential/Agricultural Real	1.856500	1.968108	1.966944	1.962272
Commercial/Industrial and Public Utility Real	1.834700	1.909232	1.909232	1.909232
General Business and Public Utility Personal	2.400000	2.400000	2.400000	2.400000
Wadsworth				
Residential/Agricultural Real	6.015700	6.281373	3.293802	3.292918
Commercial/Industrial and Public Utility Real	7.083000	7.400000	4.399380	4.329528
General Business and Public Utility Personal	7.400000	7.400000	4.400000	4.400000
Westfield				
Residential/Agricultural Real	3.000000	3.000000	3.000000	3.000000
Commercial/Industrial and Public Utility Real	3.000000	3.000000	3.000000	3.000000
General Business and Public Utility Personal	3.000000	3.000000	3.000000	3.000000
Westfield/Gloria Glens Village				
Residential/Agricultural Real	0.400000	0.400000	0.400000	0.400000
Commercial/Industrial and Public Utility Real	0.400000	0.400000	0.400000	0.400000
General Business and Public Utility Personal	0.400000	0.400000	0.400000	0.400000
Westfield/Westfield Center Village				
Residential/Agricultural Real	2.600000	0.400000	0.400000	0.400000
Commercial/Industrial and Public Utility Real	2.600000	0.400000	0.400000	0.400000
General Business and Public Utility Personal	2.600000	0.400000	0.400000	0.400000

2013	2012	2011	2010	2009	2008
\$3.462241	\$3.460004	\$3.462958	\$3.195278	\$3.190102	\$3.184519
3.758929	3.509890	3.474186	3.338803	3.473910	3.515651
3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
7.339981	7.342431	7.349521	7.033212	7.027539	7.025360
7.541471	7.197587	7.251960	7.364055	7.364055	7.372728
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
5.378914	5.379529	5.380236	5.293354	5.291180	5.313639
5.531299	5.347422	5.267680	5.277766	5.275643	5.275643
6.200000	6.200000	6.200000	6.200000	6.200000	6.200000
8.418508	8.412793	6.202950	5.925984	5.909686	5.910032
8.600000	8.600000	6.220599	6.149305	6.152677	6.150155
8.600000	8.600000	6.600000	6.600000	6.600000	6.600000
8.745453	8.725040	8.728132	8.218467	8.176152	7.515787
8.799197	8.525291	8.318336	8.364741	8.312460	7.259041
10.950000	10.950000	10.950000	10.950000	10.950000	10.950000
7.051533	7.053109	6.987636	6.248379	6.244628	6.254599
6.931454	6.903290	6.679525	5.616236	5.606535	6.957008
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
5.449344	5.447632	5.451856	5.403478	5.400694	5.401922
5.420868	5.422334	5.422334	5.340400	5.340400	5.341778
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
1.949344	1.947632	1.951856	1.903478	1.900694	1.901922
1.920868	1.922334	1.922334	1.840400	1.840400	1.841778
2.400000	2.400000	2.400000	2.400000	2.400000	2.400000
3.282690	3.281442	3.284154	3.192578	3.190926	3.189134
4.326418	4.313988	3.719268	3.719538	3.719538	3.699258
4.400000	4.400000	4.400000	4.400000	4.400000	4.400000
3.000000	4.051443	4.053456	3.977865	3.975319	3.972841
3.000000	4.105378	4.105450	4.080606	4.087288	4.084566
3.000000	4.500000	4.500000	4.500000	4.500000	4.500000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000

(continued)

Medina County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 of Assessed Value)
Last Ten Years

	2017	2016	2015	2014
York				
Residential/Agricultural Real	\$6.285800	\$6.074000	\$6.072587	\$6.099692
Commercial/Industrial and Public Utility Real	6.691300	6.184385	6.181757	6.186446
General Business and Public Utility Personal	6.700000	6.200000	6.200000	6.200000
Special Districts				
General Health District				
Residential/Agricultural Real	0.588700	0.635179	0.636142	0.637563
Commercial/Industrial and Public Utility Real	0.641300	0.666237	0.664482	0.661123
General Business and Public Utility Personal	0.970000	0.970000	0.970000	0.970000
County Library				
Residential/Agricultural Real	2.054300	2.095083	1.847112	1.850000
Commercial/Industrial and Public Utility Real	2.104100	2.100000	1.850000	1.850000
General Business and Public Utility Personal	2.150000	2.100000	1.850000	1.850000
Medina County Park District				
Residential/Agricultural Real	0.923800	0.747271	0.748412	0.750000
Commercial/Industrial and Public Utility Real	0.962800	0.750000	0.750000	0.750000
General Business and Public Utility Personal	1.000000	0.750000	0.750000	0.750000
Ella Everhard Library				
Residential/Agricultural Real	2.491200	2.706411	2.710292	2.713246
Commercial/Industrial and Public Utility Real	2.542100	2.704088	2.679553	2.664827
General Business and Public Utility Personal	2.750000	2.750000	2.750000	2.750000
Spencer Fire District				
Residential/Agricultural Real	2.509300	2.701638	2.699631	2.691583
Commercial/Industrial and Public Utility Real	2.805400	2.951153	2.951153	2.951153
General Business and Public Utility Personal	4.650000	4.650000	4.650000	4.650000
Town and Country Fire District				
Residential/Agricultural Real	5.253200	3.763005	3.759385	4.124297
Commercial/Industrial and Public Utility Real	5.484200	4.098966	4.071618	4.163119
General Business and Public Utility Personal	5.600000	4.300000	4.300000	4.300000
Westfield Fire and Rescue				
Residential/Agricultural Real	2.269200	2.399527	2.407460	2.409010
Commercial/Industrial and Public Utility Real	2.405800	2.500000	2.500000	2.500000
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Cleveland Metro Parks				
Residential/Agricultural Real	2.718300	2.711903	2.750000	2.750000
Commercial/Industrial and Public Utility Real	2.740400	2.750000	2.736822	2.704560
General Business and Public Utility Personal	2.750000	2.750000	2.750000	2.750000
Wayne County Library				
Residential/Agricultural Real	1.083800	1.099606	1.148648	1.211988
Commercial/Industrial and Public Utility Real	1.200000	1.200000	1.250000	1.250000
General Business and Public Utility Personal	1.200000	1.200000	1.250000	1.250000
Joint Vocational Schools				
Medina				
Residential/Agricultural Real	2.073300	2.231169	2.237148	2.244699
Commercial/Industrial and Public Utility Real	2.167300	2.249270	2.243758	2.225168
General Business and Public Utility Personal	3.050000	3.050000	3.050000	3.050000
Wayne				
Residential/Agricultural Real	2.491100	2.679846	2.677416	2.774208
Commercial/Industrial and Public Utility Real	2.983000	3.223445	3.213302	3.177905
General Business and Public Utility Personal	4.600000	4.850000	4.850000	4.850000

2013	2012	2011	2010	2009	2008
\$6.055019	\$6.062258	\$6.074552	\$5.817431	\$5.833766	\$5.875493
6.200000	5.894927	5.894030	5.806925	5.752412	5.815796
6.200000	6.200000	6.200000	6.200000	6.200000	6.200000
0.623437	0.622918	0.623533	0.595442	0.538541	0.540014
0.648530	0.637637	0.628606	0.624425	0.569864	0.555794
0.970000	0.970000	0.970000	0.970000	1.000000	1.000000
2.031483	2.030631	2.031857	1.937792	2.135245	2.138768
2.046417	2.011748	1.985385	1.969636	2.165117	2.160495
2.050000	2.050000	2.050000	2.050000	2.250000	2.250000
0.736587	0.735921	0.736599	0.677526	0.675766	0.677658
0.743479	0.722397	0.705180	0.696899	0.695103	0.692177
0.750000	0.750000	0.750000	0.750000	0.750000	0.750000
2.604618	1.601818	1.603204	1.444149	1.438853	1.439576
2.628942	1.596033	1.529549	1.523382	1.530481	1.526350
2.750000	1.750000	1.750000	1.750000	1.750000	1.750000
2.669311	2.666360	2.673637	2.590286	2.585489	2.587605
2.973907	2.976772	2.976772	2.816560	2.816560	2.819334
4.650000	4.650000	4.650000	4.650000	4.650000	4.650000
3.815633	3.818972	3.807297	3.815397	3.819438	4.020174
3.708014	3.703633	3.885239	3.855663	3.843593	4.300000
4.300000	4.300000	4.300000	4.300000	4.300000	4.300000
3.818972	0.000000	0.000000	0.000000	0.000000	0.000000
3.703633	0.000000	0.000000	0.000000	0.000000	0.000000
4.300000	0.000000	0.000000	0.000000	0.000000	0.000000
1.850000	1.818768	1.810574	1.806839	2.121870	1.669978
1.791705	1.735404	1.724270	1.724934	2.166886	1.712737
1.850000	1.850000	1.850000	1.850000	1.850000	1.850000
1.211569	1.210821	1.185556	1.186118	1.186025	0.994298
1.250000	1.237400	1.201247	1.221239	1.186192	1.092878
1.250000	1.250000	1.250000	1.250000	1.250000	1.250000
2.169418	2.167141	2.164908	2.004756	2.000001	2.000001
2.148279	2.088405	2.042803	2.015815	2.008144	1.999900
3.050000	3.050000	3.050000	3.050000	3.050000	3.050000
2.778901	2.776615	2.701913	2.703241	2.703008	2.749103
3.168609	3.085972	2.941108	2.994576	2.892083	3.078411
4.850000	4.850000	4.850000	4.850000	4.850000	4.850000

(continued)

Medina County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 of Assessed Value)
Last Ten Years

	2017	2016	2015	2014
Out-of-County School Districts				
Norwayne LSD				
Residential/Agricultural Real	\$26.550400	\$26.793820	\$27.183775	\$27.495224
Commercial/Industrial and Public Utility Real	31.638700	29.503737	29.848698	30.273063
General Business and Public Utility Personal	34.250000	34.750000	35.150000	35.350000
Rittman Exempted Village SD				
Residential/Agricultural Real	37.199700	38.532640	38.919382	38.032869
Commercial/Industrial and Public Utility Real	63.162700	63.435134	63.707862	56.242132
General Business and Public Utility Personal	63.200000	63.700000	64.400000	63.350000
Schools				
Black River Local School District				
Residential/Agricultural Real	29.400000	30.124066	30.456841	30.788719
Commercial/Industrial and Public Utility Real	30.332300	31.290257	31.313633	31.272478
General Business and Public Utility Personal	52.900000	53.600000	53.600000	53.600000
Brunswick City School District				
Residential/Agricultural Real	40.219800	41.972246	42.012045	42.063784
Commercial/Industrial and Public Utility Real	39.805400	40.533230	40.516563	40.759234
General Business and Public Utility Personal	68.820000	69.120000	69.120000	69.120000
Buckeye Local School District				
Residential/Agricultural Real	31.468400	34.316835	34.326579	34.383326
Commercial/Industrial and Public Utility Real	36.197000	37.874892	37.410620	36.911536
General Business and Public Utility Personal	66.400000	67.900000	67.900000	67.900000
Cloverleaf Local School District				
Residential/Agricultural Real	31.019100	32.708652	32.728866	29.248752
Commercial/Industrial and Public Utility Real	33.122300	34.115479	34.026692	30.442716
General Business and Public Utility Personal	58.300000	59.000000	59.000000	55.500000
Highland Local School District				
Residential/Agricultural Real	36.218100	35.267830	35.314824	35.386832
Commercial/Industrial and Public Utility Real	34.119200	32.741698	32.933914	32.619952
General Business and Public Utility Personal	77.700000	75.300000	75.300000	75.300000
Medina City School District				
Residential/Agricultural Real	44.377700	48.722699	48.776954	48.839573
Commercial/Industrial and Public Utility Real	48.826100	52.543504	52.526633	51.999378
General Business and Public Utility Personal	91.630000	93.330000	93.330000	93.330000
Wadsworth City School District				
Residential/Agricultural Real	40.617800	43.956812	43.979251	44.027912
Commercial/Industrial and Public Utility Real	44.437900	47.433855	47.048916	46.817889
General Business and Public Utility Personal	77.900000	79.000000	79.000000	79.000000

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

The County's basic property tax rate may be increased only by a majority vote of the County's residents.

Real property tax rates for voted levies are reduced so that inflationary increases in value do not generate additional taxes.

Overlapping rates are those of local and county governments that apply to property owners within the County.

Source: Medina County Auditor

2013	2012	2011	2010	2009	2008
\$27.508533	\$27.495733	\$27.838435	\$27.869714	\$27.847860	\$28.232553
30.528010	28.383033	28.220414	27.965188	27.978156	29.118696
35.350000	35.350000	35.700000	35.700000	35.700000	36.000000
37.986763	37.965367	36.501611	36.445798	36.419430	36.819700
56.619339	55.534060	52.326052	59.624846	54.874030	55.505476
63.350000	63.350000	63.200000	63.200000	63.200000	63.350000
23.427586	23.289964	22.726798	22.576049	23.400017	23.400007
23.715195	23.355861	23.013571	22.594459	23.552659	23.400029
46.000000	46.000000	46.000000	46.000000	46.900000	46.900000
39.764891	39.762944	40.259772	38.178305	39.250032	39.250024
39.193430	38.989653	39.207724	38.353148	39.333751	39.250028
68.020000	68.020000	68.520000	67.820000	68.920000	68.920000
33.763515	25.877619	25.907435	24.700016	24.700036	24.700010
36.445443	27.004328	26.480268	26.465082	26.399563	26.661699
67.600000	59.700000	59.700000	59.700000	59.700000	59.700000
29.098742	29.081847	29.121676	27.568878	27.523510	27.807213
28.802548	28.592714	28.525650	27.996373	28.188988	28.635404
55.400000	55.400000	55.400000	55.100000	55.100000	55.400000
36.588019	36.595045	29.728630	28.498602	29.151646	29.272809
33.639923	32.653179	25.021686	24.922650	25.516222	25.057953
76.800000	76.800000	69.900000	69.900000	70.550000	70.550000
42.106354	42.047754	42.354753	40.051816	40.248194	40.816610
45.464973	44.513045	44.120218	44.234245	44.380547	44.692818
87.830000	87.830000	89.830000	90.630000	90.980000	91.460000
42.048792	42.006399	36.129484	31.563752	31.691628	28.801447
45.754917	45.238615	38.295596	35.798772	36.110159	33.102747
78.500000	78.500000	72.600000	70.200000	70.400000	67.500000

Medina County, Ohio
Assessed Valuation and Estimated Actual Values of Taxable Property
Last Ten Years

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU		Assessed Value	Estimated Actual Value
2017	\$4,024,883,680	\$803,897,030	\$13,796,516,314	\$154,121,340	\$175,137,886
2016	3,698,749,970	750,711,820	12,712,747,971	126,330,260	143,557,114
2015	3,654,716,680	731,313,920	12,531,516,000	117,658,680	133,703,045
2014	3,605,916,780	715,621,280	12,347,251,600	105,701,610	120,115,466
2013	3,723,990,570	736,871,530	12,745,320,286	99,869,580	113,488,159
2012	3,704,517,210	748,401,850	12,722,625,886	93,958,960	106,771,545
2011	3,670,351,550	747,843,440	12,623,414,257	91,176,320	103,609,455
2010	3,961,423,520	735,762,290	13,420,530,886	89,068,810	101,214,557
2009	3,928,678,920	706,077,670	13,242,161,686	83,953,130	95,401,284
2008	3,867,182,430	706,404,310	13,067,390,686	82,331,600	93,558,636

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property tax has been phased out, and during the phase out period, all general business tangible personal property was assessed at 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies, at 5 percent for 2010. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers, (except telephone companies whose last year to pay tangible personal property tax was 2010).

The tangible personal property values associated with each year were the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by a 10 percent and a 2 1/2 percent rollback, and homestead exemptions before being billed.

Source: Medina County, Ohio; County Auditor

Tangible Personal Property							
General Business		Total			Ratio	Total Tax Rate (mills)	Weighted Average Tax Rate (per \$1,000 of Assessed Value)
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value				
\$0	\$0	\$4,982,902,050	\$13,971,654,201	35.66%	\$7.07	\$6.58	
0	0	4,575,792,050	12,856,305,085	35.59	7.07	6.86	
0	0	4,503,689,280	12,665,219,045	35.56	7.07	6.87	
0	0	4,427,239,670	12,467,367,066	35.51	7.07	6.87	
0	0	4,560,731,680	12,858,808,445	35.47	7.07	6.84	
0	0	4,546,878,020	12,829,397,431	35.44	7.07	5.90	
0	0	4,509,371,310	12,727,023,712	35.43	7.07	5.90	
0	0	4,786,254,620	13,521,745,443	35.40	7.07	5.43	
3,660,110	29,280,880	4,722,369,830	13,366,843,850	35.33	7.07	5.42	
7,522,140	60,177,120	4,663,440,480	13,221,126,442	35.27	7.07	5.42	

Medina County, Ohio
Property Tax Levies And Collections
Last Ten Years

Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections To Tax Levy	Delinquent Tax Collections	Total Tax Collections (1)(2)	Percent of Total Tax Collections To Tax Levy
2017	\$32,882,536	\$32,243,197	98.06 %	\$684,758	\$32,927,955	100.14 %
2016	31,412,244	30,735,535	97.85	816,713	31,552,248	100.45
2015	30,957,915	30,183,639	97.50	793,729	30,977,368	100.06
2014	30,454,531	29,720,299	97.59	948,731	30,669,030	100.70
2013	32,962,964	30,190,662	91.59	948,126	31,138,788	94.47
2012	27,037,859	25,929,089	95.90	953,626	26,882,715	99.43
2011	28,374,588	25,558,823	90.08	916,061	26,474,884	93.30
2010	27,527,065	25,054,398	91.02	887,995	25,942,393	94.24
2009	27,092,042	24,147,818	89.13	821,145	24,968,963	92.16
2008	26,706,345	24,147,808	90.42	821,145	24,968,953	93.49

Source: Medina County Auditor

Note: The County's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

(1) State reimbursement of rollback and homestead exemptions are included.

(2) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

Medina County, Ohio

Principal Taxpayers

2017 and 2008

Taxpayer	2017	
	Real Property Assessed Valuation	Percentage of Total Real Property Assessed Valuation
Ohio Farmers Insurance	\$15,651,860	0.32%
Trails At Montville Two, LLC	10,940,900	0.23
Summa Akron City And St. Thomas Hospitals	9,263,660	0.19
Stratford Crossings, LTD	6,365,820	0.13
MTD Holdings, Incorporated	4,990,690	0.10
Western Reserve Masonic Community, Incorporated	4,921,360	0.10
Aldi, Incorporated	4,828,360	0.10
Spirit Master Funding X, LLC	4,825,610	0.10
Forest Meadows Apartments IV, LLC	4,743,890	0.10
WYNN Acquisitions, LLC	4,546,210	0.10
Total Real Property	<u>\$71,078,360</u>	<u>1.47%</u>
Total Real Property Assessed Valuation	<u>\$4,828,780,710</u>	

Taxpayer	2008	
	Real Property Assessed Valuation	Percentage of Total Real Property Assessed Valuation
Ohio Edison Company	\$41,732,890	0.91%
American Transmission Systems	21,669,260	0.47
Ohio Farmers Insurance	17,444,740	0.38
Columbia Gas Trans Corporation	12,614,430	0.28
Columbia Gas of Ohio	6,989,610	0.15
Verizon North, Incorporated	6,891,160	0.15
Lodi Outlets, LLC	6,743,200	0.15
Surrey Medwick	6,371,260	0.14
Centro NP Brunswick Town Center, LLC	5,750,960	0.13
Aldi, Incorporated	5,297,200	0.12
Total Real Property	<u>\$131,504,710</u>	<u>2.88%</u>
Total Real Property Assessed Valuation	<u>\$4,573,586,740</u>	

Source: Medina County Auditor

Medina County, Ohio
*Ratio of Outstanding Debt to
Total Personal Income and Debt Per Capita
Last Ten Years*

Year	Governmental Activities				
	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	OPWC Loans	Notes Payable
2017	\$9,429,918	\$285,000	\$0	\$76,355	\$0
2016	10,602,103	355,000	0	86,397	0
2015	9,677,323	420,000	0	91,800	0
2014	4,583,862	485,000	0	107,486	0
2013	5,122,963	540,000	117,583	47,928	0
2012	5,647,234	710,026	336,101	67,327	0
2011	4,472,341	885,051	542,735	96,427	1,150,000
2010	4,839,235	1,055,076	761,571	84,062	0
2009	5,399,541	1,230,364	968,759	100,702	0
2008	5,600,899	1,405,652	1,260,911	133,863	0

(1) Personal income and population information is located on S36.

Source: Medina County Auditor

Business-Type Activities				Total		
OWDA Loans	OPWC Loans	Rural Lorain Waterline Loan	General Obligation Bonds	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$62,595,573	\$1,249,724	\$74,931	\$0	\$73,711,501	1.26 %	\$413
59,223,038	1,293,180	93,154	0	71,652,872	1.27	404
64,695,511	832,301	111,178	0	75,828,113	1.37	430
69,321,028	504,264	129,005	0	75,130,645	1.39	427
74,613,083	545,227	146,637	0	81,133,421	1.55	464
81,610,848	586,190	0	39,970	88,997,696	1.75	512
85,983,592	627,155	0	79,945	93,837,246	1.86	542
90,756,953	184,738	0	119,920	97,801,555	1.95	568
96,828,843	193,135	0	179,629	104,900,973	1.61	603
101,228,280	209,929	0	239,341	110,078,875	1.67	641

Medina County, Ohio
*Ratio of General Obligation Bonded Debt to Estimated Actual
Value and Bonded Debt Per Capita
Last Ten Years*

Year	Population (1)	Estimated Actual Value of Taxable Property (2)	General Bonded Debt Outstanding	Ratio of Bonded Debt to Estimated Actual Value	Bonded Debt Per Capita
2017	178,371	\$13,971,654,201	\$9,429,918	0.07 %	\$53
2016	177,221	12,856,305,085	10,602,103	0.08	60
2015	176,395	12,665,219,045	9,677,323	0.08	55
2014	176,029	12,467,367,066	4,583,862	0.04	26
2013	174,915	12,858,808,445	5,122,963	0.04	29
2012	173,684	12,829,397,431	5,687,204	0.04	33
2011	173,262	12,727,023,712	4,552,286	0.04	26
2010	172,332	13,521,745,443	4,959,155	0.04	29
2009	174,035	13,366,843,850	5,579,170	0.04	32
2008	171,861	13,221,126,442	5,840,240	0.04	34

Note: Although the general obligation bond retirement fund is restricted for debt service, it is not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

Sources: (1) U.S. Bureau of Census, Census of Population
(2) Medina County Auditor

Medina County, Ohio
Pledged Revenue Bond Coverage (1)
Last Ten Years

SEWER DISTRICT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2017	\$18,193,997	\$11,815,258	\$6,378,739	\$4,641,407	\$1,051,979	\$5,693,386	1.12
2016	15,039,728	13,475,302	1,564,426	3,741,686	829,647	4,571,333	0.34
2015	14,857,215	12,283,245	2,573,970	3,552,154	1,064,827	4,616,981	0.56
2014	14,610,609	12,407,576	2,203,033	3,427,861	1,168,973	4,596,834	0.48
2013	14,324,837	11,921,564	2,403,273	3,432,477	1,272,740	4,705,217	0.51
2012	13,938,149	12,646,193	1,291,956	3,422,866	1,341,520	4,764,386	0.27
2011	10,634,857	12,342,296	(1,707,439)	3,322,068	1,435,110	4,757,178	(0.36)
2010	12,783,886	12,587,270	196,616	3,482,768	1,568,357	5,051,125	0.04
2009	12,627,754	12,337,032	290,722	3,331,230	1,584,932	4,916,162	0.06
2008	12,347,051	11,740,490	606,561	3,070,446	1,654,989	4,725,435	0.13

WATER DISTRICT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2017	\$10,780,938	\$5,585,927	\$5,195,011	\$5,174,789	\$1,771,745	\$6,946,534	0.75
2016	10,375,915	5,386,327	4,989,588	3,446,308	1,320,872	4,767,180	1.05
2015	9,374,586	5,219,471	4,155,115	3,385,738	1,669,649	5,055,387	0.82
2014	7,794,558	4,096,980	3,697,578	3,149,923	1,754,233	4,904,156	0.75
2013	7,919,823	4,133,447	3,786,376	2,964,439	1,904,096	4,868,535	0.78
2012	8,313,281	4,261,516	4,051,765	2,988,443	2,072,037	5,060,480	0.80
2011	7,363,731	4,007,968	3,355,763	2,803,763	2,124,667	4,928,430	0.68
2010	8,016,195	4,307,041	3,709,154	2,827,358	2,242,122	5,069,480	0.73
2009	7,047,126	4,831,593	2,215,533	2,536,356	2,214,398	4,750,754	0.47
2008	7,079,068	3,708,480	3,370,588	2,399,096	2,183,358	4,582,454	0.74

SOLID WASTE MANAGEMENT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2017	\$6,814,867	\$6,880,180	(\$65,313)	\$137,435	\$46,068	\$183,503	(0.36)
2016	6,455,847	6,257,111	198,736	55,560	36,555	92,115	2.16
2015	6,794,157	5,783,831	1,010,326	66,643	27,289	93,932	10.76
2014	8,460,604	7,807,812	652,792	542,756	71,214	613,970	1.06
2013	8,231,460	6,599,687	1,631,773	943,643	125,407	1,069,050	1.53
2012	7,952,531	6,799,968	1,152,563	802,123	108,036	910,159	1.27
2011	9,028,906	6,866,219	2,162,687	758,285	151,874	910,159	2.38
2010	7,604,799	6,597,291	1,007,508	716,843	193,317	910,160	1.11
2009	7,716,409	6,812,204	904,205	677,665	232,494	910,159	0.99
2008	7,114,011	6,511,540	602,471	640,629	269,530	910,159	0.66

- (1) Includes OWDA and OPWC Loans
- (2) Gross revenue is total operating revenue plus interest income.
- (3) Operating expenses are exclusive of depreciation.

Source: Medina County Auditor

Medina County, Ohio
Legal Debt Margin
Last Ten Years

	2017	2016	2015	2014
Total Assessed Property Value	<u>\$4,982,902,050</u>	<u>\$4,575,792,050</u>	<u>\$4,503,689,280</u>	<u>\$4,427,239,670</u>
General Bonded Debt Outstanding:				
General Obligation Bonds	\$9,429,918	\$10,279,918	\$9,334,918	\$4,484,918
Special Assessment Bonds	285,000	355,000	420,000	485,000
Enterprise General Obligation Bonds	0	0	0	0
OWDA Loans	62,595,573	59,223,038	64,695,511	69,321,028
OPWC Loans	1,326,079	1,379,577	924,101	611,750
Rural Lorain County Waterline Loan	<u>74,931</u>	<u>93,154</u>	<u>111,178</u>	<u>129,005</u>
Total Gross Indebtedness	73,711,501	71,330,687	75,485,708	75,031,701
Less:				
Jail Construction Bonds	0	0	0	0
Special Assessment Debt	(285,000)	(355,000)	(420,000)	(485,000)
Enterprise General Obligation Bonds	0	0	0	0
OWDA Loans - Enterprise Fund Revenue	(62,595,573)	(59,223,038)	(64,695,511)	(69,321,028)
OWDA Loans - Special Assessment Revenue	0	0	0	0
OPWC Loans - Enterprise Fund Revenue	(1,249,724)	(1,293,180)	(832,301)	(504,264)
Rural Lorain County Waterline Loan	(74,931)	(93,154)	(111,178)	(129,005)
Amount Available in Debt Service Fund for for Retirement of General Obligation Bonds	<u>(18,002)</u>	<u>(37,810)</u>	<u>(255,415)</u>	<u>(73,089)</u>
Total Net Debt Applicable to Debt Limit	<u>9,488,271</u>	<u>10,328,505</u>	<u>9,171,303</u>	<u>4,519,315</u>
Overall Legal Debt Limit				
3% of first \$100,000,000 of assessed value	3,000,000	3,000,000	3,000,000	3,000,000
1 1/2% of next \$200,000,000 of assessed value	3,000,000	3,000,000	3,000,000	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000	<u>117,072,551</u>	<u>106,894,801</u>	<u>105,092,232</u>	<u>103,180,992</u>
Overall Legal Debt Limit (10 1/2 % of Assessed Valuation)	<u>123,072,551</u>	<u>112,894,801</u>	<u>111,092,232</u>	<u>109,180,992</u>
Legal Debt Margin Within 10 1/2 % Limitations	<u>\$113,584,280</u>	<u>\$102,566,296</u>	<u>\$101,920,929</u>	<u>\$104,661,677</u>
Legal Debt Margin as a Percentage of the Debt Limit	92.29%	90.85%	91.74%	95.86%
Unvoted Debt Limitation 1 % of Assessed Valuation	<u>\$49,829,021</u>	<u>\$45,757,921</u>	<u>\$45,036,893</u>	<u>\$44,272,397</u>
Total Gross Indebtedness	73,711,501	71,330,687	75,485,708	75,031,701
Less:				
Jail Construction Bonds	0	0	0	0
Special Assessment Debt	(285,000)	(355,000)	(420,000)	(485,000)
Enterprise General Obligation Bonds	0	0	0	0
OWDA Loans - Enterprise Fund Revenue	(62,595,573)	(59,223,038)	(64,695,511)	(69,321,028)
OWDA Loans - Special Assessment Revenue	0	0	0	0
OPWC Loans - Enterprise Fund Revenue	(1,249,724)	(1,293,180)	(832,301)	(504,264)
Rural Lorain County Waterline Loan	(74,931)	(93,154)	(111,178)	(129,005)
Amount Available in Debt Service Fund for for Retirement of General Obligation Bonds	<u>(18,002)</u>	<u>(37,810)</u>	<u>(255,415)</u>	<u>(73,089)</u>
Net Debt Within 5 1/2 % Limitations	<u>9,488,271</u>	<u>10,328,505</u>	<u>9,171,303</u>	<u>4,519,315</u>
Unvoted Legal Debt Margin Within 5 1/2 % Limitations	<u>\$40,340,750</u>	<u>\$35,429,416</u>	<u>\$35,865,590</u>	<u>\$39,753,082</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	80.96%	77.43%	79.64%	89.79%

2013	2012	2011	2010	2009	2008
<u>\$4,560,731,680</u>	<u>\$4,546,878,020</u>	<u>\$4,509,371,310</u>	<u>\$4,786,254,620</u>	<u>\$4,722,369,830</u>	<u>\$4,663,440,480</u>
\$5,019,918	\$5,539,918	\$4,430,000	\$4,825,000	\$5,385,000	\$5,610,000
540,000	710,026	885,051	1,055,076	1,230,364	1,405,652
0	39,970	79,945	119,920	179,629	239,341
74,730,666	81,946,949	86,526,327	91,518,524	97,797,602	102,489,191
593,155	653,517	723,582	268,800	293,837	343,792
146,637	0	0	0	0	0
81,030,376	88,890,380	92,644,905	97,787,320	104,886,432	110,087,976
0	0	0	0	0	(595,000)
(540,000)	(710,026)	(885,051)	(1,055,076)	(1,230,364)	(1,405,652)
0	(39,970)	(79,945)	(119,920)	(179,629)	(239,341)
(74,613,083)	(81,610,848)	(85,983,592)	(90,756,953)	(96,828,843)	(101,228,280)
(109,199)	(319,626)	(518,447)	(706,314)	(883,845)	(1,147,596)
(545,227)	(586,190)	(627,155)	(184,738)	(193,135)	(209,929)
(146,637)	0	0	0	0	0
(42,165)	(75,555)	(30,567)	(25,265)	(337,948)	(445,340)
5,034,065	5,548,165	4,520,148	4,939,054	5,232,668	4,816,838
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
106,518,292	106,171,951	105,234,283	112,156,366	110,559,246	109,086,012
112,518,292	112,171,951	111,234,283	118,156,366	116,559,246	115,086,012
<u>\$107,484,227</u>	<u>\$106,623,786</u>	<u>\$106,714,135</u>	<u>\$113,217,312</u>	<u>\$111,326,578</u>	<u>\$110,269,174</u>
95.53%	95.05%	95.94%	95.82%	95.51%	95.81%
<u>\$45,607,317</u>	<u>\$45,468,780</u>	<u>\$45,093,713</u>	<u>\$47,862,546</u>	<u>\$47,223,698</u>	<u>\$46,634,405</u>
81,030,376	88,890,380	92,644,905	97,787,320	104,886,432	110,087,976
0	0	0	0	0	(595,000)
(540,000)	(710,026)	(885,051)	(1,055,076)	(1,230,364)	(1,405,652)
0	(39,970)	(79,945)	(119,920)	(179,629)	(239,341)
(74,613,083)	(81,610,848)	(85,983,592)	(90,756,953)	(96,828,843)	(101,228,280)
(109,199)	(319,626)	(518,447)	(706,314)	(883,845)	(1,147,596)
(545,227)	(586,190)	(627,155)	(184,738)	(193,135)	(209,929)
(146,637)	0	0	0	0	0
(42,165)	(75,555)	(30,567)	(25,265)	(337,948)	(445,340)
5,034,065	5,548,165	4,520,148	4,939,054	5,232,668	4,816,838
<u>\$40,573,252</u>	<u>\$39,920,615</u>	<u>\$40,573,565</u>	<u>\$42,923,492</u>	<u>\$41,991,030</u>	<u>\$41,817,567</u>
88.96%	87.80%	89.98%	89.68%	88.92%	89.67%

Medina County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2017

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Medina County			
General Obligation Bonds	\$9,429,918	100 %	\$9,429,918
Special Assessment Bonds	285,000	100	285,000
OPWC Loans	<u>76,355</u>	100	<u>76,355</u>
<i>Total Direct - Medina County</i>	<u>9,791,273</u>		<u>9,791,273</u>
Overlapping			
Cities Wholly Within the County	34,765,711	100	34,765,711
City of Rittman	645,024	3	19,351
School Districts Wholly Within the County	231,530,006	100	231,530,006
Black River Local School District	1,734,000	42	728,280
Highland Local School District	23,655,059	99	23,418,508
Rittman Exempted Village SD	6,869,109	3	206,073
Norwayne LSD	8,601,179	8	688,094
Medina County Library	<u>15,894,993</u>	100	<u>15,894,993</u>
<i>Total Overlapping</i>	<u>323,695,081</u>		<u>307,251,018</u>
<i>Totals</i>	<u><u>\$333,486,354</u></u>		<u><u>\$317,042,291</u></u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivisions located within the boundaries of the County by the total assessed valuation of the political subdivisions.

(2) Debt outstanding for School Districts is shown as of June 30, 2017.

Source: Medina County Auditor

Medina County, Ohio

Principal Employers

2017 and 2008

2017		
Employer	Employees	Percentage of Total County Employment
Westfield Group	1,848	3.51 %
Cleveland Clinic	1,082	2.05
Medina County	1,041	1.98
MTD Products	883	1.68
Brunswick City School District	832	1.58
Medina City School District	812	1.54
Sandridge Food Corporation	668	1.27
Discount Drug Mart	509	0.97
Wadsworth City School District	487	0.92
Shiloh Industries, Incorporated	421	0.79
Total	<u>8,583</u>	<u>16.29 %</u>
Total Employment within the County	<u>52,677</u>	

2008		
Employer	Employees	Percentage of Total County Employment
Discount Drug Mart, Incorporated	1,611	2.61 %
Westfield Group	1,560	2.53
Medina County	1,135	1.84
RPM Internation, Incorporated	878	1.42
Brunswick City School District	860	1.39
Shiloh Industries, Incorporated	806	1.31
Medina City School District	788	1.28
Medina General Hospital	750	1.22
Wadsworth City School District	493	0.80
Cloverleaf Local School District	379	0.62
Total	<u>9,260</u>	<u>15.02 %</u>
Total Employment within the County	<u>61,651</u>	

Source: Medina County Economic Development Corporation

Medina County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Total Personal Income (4)	Per Capita Personal Income (1)	Median Household Income (1)	Median Age (1)
2017	178,371	\$5,870,367,981	\$32,911	\$69,319	42
2016	177,221	5,628,538,960	31,760	66,952	40
2015	176,395	5,519,575,945	31,291	66,296	41
2014	176,029	5,405,322,503	30,707	65,951	37
2013	174,915	5,245,001,190	29,986	63,609	40
2012	173,684	5,091,025,408	29,312	64,866	36
2011	173,262	5,042,443,986	29,103	65,571	36
2010	172,332	5,015,378,196	29,103	65,571	35
2009	174,035	6,514,478,120	37,432	65,927	37
2008	171,861	6,601,696,593	38,413	61,812	39

(1) Source: U.S. Census, Medina County Auditor

(2) Source: Ohio Bureau of Motor Vehicles

(3) Source: Board of Elections

(4) Computation of per capita personal income multiplied by population

(5) Excludes Part-Time and Seasonal Workers

N/A: Information not available

<u>Number of Licensed Drivers (2)</u>	<u>Number of Registered Voters (3)</u>	<u>Number of County Employees (1) (5)</u>	<u>Unemployment Rate (1)</u>	<u>Total Assessed Property Value (1)</u>
138,067	119,329	934	4.0 %	\$4,982,902,050
137,073	120,545	932	4.3	4,575,792,050
135,117	115,171	945	3.2	4,503,689,280
133,616	122,788	919	5.0	4,427,239,670
131,557	119,537	939	5.9	4,560,731,680
129,883	124,428	932	6.0	4,546,878,020
128,654	119,816	952	7.2	4,509,371,310
122,397	126,192	1,212	8.2	4,786,254,620
126,925	124,366	1,065	8.2	4,722,369,830
125,128	128,119	1,427	6.7	4,663,440,480

Medina County, Ohio
Full-Time Equivalent County Government Employees by Function/Program
Last Ten Years

Function/Program	2017	2016	2015	2014
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices	136	127	129	127
Real Estate Assessment	6	4	4	6
Delinquent Real Estate Tax Assessment Collections	3	4	5	5
Workforce Development	0	0	2	2
Judicial				
County Offices	123	120	123	116
Community Awareness	0	0	0	0
Child Support Enforcement	26	27	30	31
Public Safety				
County Offices	146	143	139	138
Drug Enforcement	8	8	7	7
Public Works				
County Offices	14	14	15	14
Auto and Gas	45	45	43	46
Health Services				
Developmental Disabilities	167	181	195	180
ADAMH	5	5	5	5
Animal Shelter	5	5	5	5
Human Services				
Transportation	15	15	15	15
Title IV-D	5	5	5	6
Shelter Care	8	8	6	4
Public Assistance	73	73	72	70
Victim Assistance	0	0	0	0
Office for Older Adults	6	5	5	5
County Home	18	18	19	19
<i>Business-Type Activities</i>				
Sewer District	101	103	98	96
Water District	17	16	18	16
Solid Waste	7	6	5	6
Totals	934	932	945	919

Source: Medina County Auditor

Method: Using 1 for each full time employee at December 31. Part-time and seasonal employees are not included.

2013	2012	2011	2010	2009	2008
135	142	147	180	154	172
5	13	16	10	16	15
6	6	4	7	5	8
2	2	2	2	2	1
115	109	109	143	120	140
0	0	0	3	2	2
31	32	32	33	33	36
139	136	137	144	150	321
7	7	6	6	8	7
15	15	16	16	15	29
47	46	47	55	58	50
186	179	187	271	220	295
5	5	5	5	5	5
4	4	4	6	7	6
15	8	8	55	54	47
6	6	7	6	5	5
4	4	4	7	7	6
69	68	67	78	60	80
0	0	0	2	2	3
6	6	6	22	20	25
20	20	21	33	32	35
99	101	103	100	61	107
18	17	19	23	24	27
5	6	5	5	5	5
<u>939</u>	<u>932</u>	<u>952</u>	<u>1,212</u>	<u>1,065</u>	<u>1,427</u>

Medina County, Ohio
Operating Indicators by Function/Program
Last Ten Years

Function/Program	2017	2016	2015	2014
General Government				
Finance Department				
Number of Budget Amendment Resolutions Passed	79	56	59	62
State and Federal Grant Funds Received	\$6,398,302	\$8,458,482	\$6,808,052	\$7,870,088
Transportation				
Number of Trips	71,548	56,100	63,750	59,585
Number of Vehicles	24	21	21	23
Vehicle Miles Per Year	526,743	450,094	497,518	468,660
Accounting				
Agency Ratings - Standard and Poor's	AA	AA	AA	AA
Agency Ratings - Moody's Financial Services	Aa1	Aa1	Aa1	Aa1
Number of Checks/Vouchers Issued	30,015	31,895	35,540	30,771
Amount of Checks Written	\$334,556,970	\$314,680,537	\$311,866,884	\$304,573,073
Number of Receipts Issued	10,370	9,520	9,023	8,827
Number of Budget Adjustments Issued	1,770	2,086	1,494	1,593
Building				
Residential Construction Permits Issued	3,128	3,046	2,838	2,707
Commercial Construction Permits Issued	583	546	681	565
Estimated Value of Construction	\$287,136,833	\$168,532,241	\$223,990,735	\$163,840,071
Number of Permits Issued	3,711	3,592	3,519	3,272
Average Construction Costs of New Homes	\$306,671	\$276,897	\$303,066	\$291,764
Amount of Revenue Generated from Permits	\$1,310,974	\$1,241,375	\$1,376,083	\$1,098,089
Number of Contract Registrations Issued	414	469	416	447
Amount of Revenue Generated from Contract Registrations	\$41,400	\$46,900	\$41,600	\$44,700
Public Safety				
Sheriff's Department				
Number of Sheriff Promotional Test Administered	1	0	1	0
Number of Promotions from Sheriff's Certified Lists	0	0	1	0
Total Calls for Services	69,116	64,559	68,371	67,790
Number of Traffic Citations Issued	826	932	997	554
Number of Criminal Arrests	229	172	122	161
Number of Accident Reports Completed	249	215	216	74
Part I Offenses (Major Offenses)	622	611	528	225
Sheriff's Department Auxiliary Hours Worked	1,228	1,131	1,035	1,135
DUI Arrests	60	55	54	74
Number of Prisoners	3,851	3,622	3,582	3,402
Prisoner Meal Costs	\$268,331	\$267,393	\$259,451	\$250,272
Motor Vehicle Accidents	249	72	14	82
Property Damage Accidents	163	143	202	193
Gasoline Costs of Fleet	\$92,498	\$89,948	\$99,330	\$157,149
Number of Full-Time Law Enforcement Employees	58	54	55	55
Public Works				
Bridges Replaced	5	2	4	3
Culverts Replaced	6	11	14	10
Miles of Road Maintained	326	326	326	327
Number of Bridges	286	286	286	286
Number of Culverts	1,659	1,659	1,659	1,659
Number of Signals	16	16	16	16
Number of Traffic Signs	6,410	6,410	6,410	6,410
Number of Vehicles	122	122	123	123
Health Department				
Vital Statistics				
Number of Births - Certificates Filed	463	848	920	943
Number of Deaths - Certificates Filed	1,314	1,222	1,218	1,207
Number of Births - Certificates Issued	6,910	6,112	5,444	5,474
Number of Deaths - Certificates Issued	6,037	7,127	6,775	5,776
Burial Permits - Certificates Issued	1,257	1,002	1,120	1,050
Dog Warden Services Calls Responded to	1,258	1,155	2,544	3,108

Sources: Medina County

n/a: Information not available

2013	2012	2011	2010	2009	2008
66	62	63	70	64	66
\$7,199,857	\$8,765,163	\$10,134,279	\$9,842,699	\$16,570,505	\$6,381,782
134,812	106,720	102,034	101,751	103,508	123,530
26	24	24	24	23	26
713,217	654,897	379,496	689,087	662,046	733,480
AA	AA	AA	AA	AA	AA
Aa1	Aa1	Aa1	Aa2	Aa2	Aa2
30,895	33,152	33,090	32,999	36,140	37,920
\$268,490,866	\$319,726,755	\$285,841,054	\$287,023,813	\$294,970,841	\$293,516,606
9,042	8,834	8,833	8,776	9,047	1,198
1,681	1,663	1,667	1,740	1,547	2,021
2,627	2,291	1,958	2,327	2,122	2,585
566	531	571	560	565	651
\$152,531,194	\$135,690,458	\$136,048,475	\$208,846,657	\$111,002,776	\$151,663,502
3,193	2,822	2,529	2,887	2,687	3,236
\$270,555	\$278,847	\$249,576	\$232,326	\$200,804	\$201,455
\$1,072,211	\$1,063,261	\$959,397	\$1,041,663	\$702,261	\$902,731
447	457	471	354	419	482
\$44,700	\$45,700	\$47,100	\$33,700	\$37,570	\$42,300
0	1	1	1	0	0
0	2	2	0	0	1
74,002	78,781	47,552	26,963	55,758	62,487
741	1,222	1,074	956	1,694	681
227	1,321	240	333	1,200	454
70	N/A	93	147	179	92
192	1,014	164	53	299	650
1,976	3,847	1,607	2,112	3,965	3,950
100	131	69	71	93	90
3,428	3,385	3,242	3,084	3,088	3,892
\$245,481	\$262,472	\$281,542	\$240,853	\$242,818	\$339,400
70	292	160	14	56	545
178	N/A	253	147	179	192
\$182,758	\$196,196	\$142,309	\$138,825	\$139,337	\$204,699
55	57	53	56	64	70
2	2	3	4	2	5
7	15	17	25	19	38
327	327	327	327	327	327
286	286	286	286	286	286
1,659	1,659	1,659	1,659	1,659	1,659
16	16	16	16	16	0
6,410	6,634	6,634	6,634	6,634	6,634
123	124	124	124	124	124
906	944	1,029	950	1,244	1,231
1,139	1,193	1,168	1,043	990	1,028
5,730	6,253	4,796	3,352	3,345	3,512
6,321	6,759	5,758	5,190	5,189	5,562
953	821	852	750	695	728
3,409	3,756	4,609	4,437	4,151	3,586

Medina County, Ohio
Capital Assets Statistics by Function/Program
Last Ten Years

	2017	2016	2015	2014
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices				
Vehicles	20	21	23	22
Real Estate Assessment				
Vehicles	2	2	2	2
Judicial				
County Offices				
Vehicles	4	4	4	3
Public Safety				
County Offices				
Vehicles	11	11	10	10
Probation Services				
Vehicles	0	0	0	0
Sheriff's Grant				
Vehicles	34	32	40	38
Public Works				
County Engineer				
Vehicles	64	66	69	64
Health Services				
Developmental Disabilities				
Vehicles	37	37	35	35
Dog and Kennel				
Vehicles	2	3	3	3
Human Services				
County Offices				
Vehicles	23	23	21	24
Public Assistance				
Vehicles	1	1	2	2
<i>Business-Type Activities</i>				
Sewer District				
Vehicles	70	64	62	67
Water District				
Vehicles	11	11	11	14
Solid Waste				
Vehicles	16	15	15	29

Source: Medina County Auditor

2013	2012	2011	2010	2009	2008
23	23	22	23	23	23
2	2	2	3	3	3
3	3	3	1	1	1
10	8	0	2	2	2
0	0	0	1	1	1
37	39	44	47	47	65
62	59	57	63	63	68
34	34	34	33	33	33
3	3	4	3	3	3
26	27	27	29	29	29
2	2	2	4	4	4
71	70	73	71	71	71
14	9	9	9	9	9
29	30	30	25	25	25

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Dave Yost • Auditor of State

MEDINA COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 24, 2018**