



Dave Yost • Auditor of State

MEDINA COUNTY
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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' 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 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, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 29, 2012, wherein we noted the County restated its January 1, 2011 governmental fund balances due to changes in fund structure as a result of implementing Governmental Accounting Standards Board (GASB) Statement 54. Additionally, the County restated its governmental activities, business-type activities, and sewer fund net assets due to accounting changes in capital assets and reallocation of internal service fund activity. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

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 more than a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

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, providing an opinion 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*.

We did note certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 29, 2012.

We intend this report solely for the information and use of management, the audit committee, the County Commissioners, federal awarding agencies and pass-through entities, and others within the County. We intend it for no one other than these specified parties.

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

June 29, 2012



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Medina County
144 North Broadway
Medina, Ohio 44256

To the County Commissioners:

Compliance

We have audited the compliance of Medina County, Ohio, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2011. The *summary of auditor's results* section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to opine on the County's compliance based on our audit.

Our compliance audit followed auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with these requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with these requirements.

In our opinion, Medina County, Ohio complied, in all material respects, with the requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2011. However, the results of our auditing procedures disclosed an instance of noncompliance with these requirements that, while not affecting our opinion on compliance, OMB Circular A-133 requires us to report. The accompanying schedule of findings lists this instance as Finding 2011-001.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could directly and materially affect a major federal program, to determine our auditing procedures for the purpose of expressing our opinion on compliance, and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of opining 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 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency, described in the accompanying schedule of findings as item 2011-001. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a federal program 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.

Federal Awards Expenditures Schedule

We have also audited and issued our unqualified opinion on 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, 2011, and have issued our report thereon dated June 29, 2012, wherein we noted the County restated its January 1, 2011 governmental fund balances due to changes in fund structure as a result of implementing Governmental Accounting Standards Board (GASB) Statement 54. Additionally, the County restated its governmental activities, business-type activities, and sewer fund net assets due to accounting changes in capital assets and reallocation of internal service fund activity. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements taken as a whole. We have not performed any procedures with respect to the audited financial statements subsequent to June 29, 2012. The accompanying Federal Awards Expenditures Schedule provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* 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 used to prepare the financial statements. This schedule was subject 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.

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

We intend this report solely for the information and use of the audit committee, management, the Board of County Commissioners, others within the County, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.

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

Dave Yost
Auditor of State

June 29, 2012

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MEDINA COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011**

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	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	G-1011-11-5079	10.561	\$ 445,205
<i>Passed through the Ohio Department of Education</i>			
<u>Child Nutrition Cluster:</u>			
National School Lunch Program	Not Available	10.555	39,938
Non-Cash Assistance: National School Lunch Program	Not Available	10.555	6,570
Total National School Lunch Program			46,508
Total Child Nutrition Cluster			46,508
Total U.S. Department of Agriculture			491,713
<u>U.S. Department of Housing and Urban Development</u>			
<i>Passed through the Ohio Department of Development</i>			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	BC-10-1BV-1 BF10-048-1 B-Z-08-048-1	14.228	98,531 148,161 417,638
Revolving Loan Program	Not Available		49,512
Total Community Development Block Grants/State's Program			713,842
Home Investment Partnerships Program	BC-10-1BV-2	14.239	27,809
Total U.S. Department of Housing and Urban Development			741,651
<u>U.S. Department of Justice</u>			
<i>Passed through the Ohio Department of Public Safety</i>			
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	11-WE-AX-45;E	16.590	4,568
Edward Byrne Memorial Justice Assistance Grant Program- Drug Task Force Expansion	2009-JG-A01-6443 2010-JG-A01-6443	16.738	7,901 66,539
Total Edward Byrne Memorial Justice Assistance Grant Program			74,440
<i>Passed through the Ohio Attorney General</i>			
Crime Victim Assistance	2011VAGENE014 2012VAGENE014	16.575	37,355 12,757
Total Crime Victim Assistance			50,112
Total U.S. Department of Justice			129,120

MEDINA COUNTY
FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Expenditures
<u>U.S. Department of Labor</u>			
<i>Passed through WIA Area 20</i>			
<i>Workforce Investment Act (WIA) Cluster:</i>			
WIA - Adult Incumbent Training Program			
WIA Adult Program	FY11, FY12	17.258	296,198
ARRA - WIA Adult Program	Not Available		29,659
Total WIA Adult Program			325,857
WIA Youth Activities	FY11, FY12	17.259	338,868
WIA Dislocated Workers	Not Available	17.260	1,845
Workforce Investment Act (WIA) National Emergency Grants	Not Available	17.277	74,080
WIA Dislocated Worker Formula Grants	FY11, FY12	17.278	245,408
ARRA - WIA Dislocated Worker Formula Grants	JFSCWSPS		55,059
Total WIA Dislocated Worker Formula Grants			300,467
Total Work Force Investment Act Cluster			1,041,117
Total U.S. Department of Labor			1,041,117
<u>U.S. Department of Transportation</u>			
<i>Passed through Ohio Department of Transportation</i>			
Highway Planning and Construction	PID 82696	20.205	903,648
	PID 87063		22,140
	PID 87490		48,502
	PID 87923		135,931
	PID 90499		50,000
	PID 87270		21,016
	PID 88870		33,157
ARRA - Highway Planning and Construction	PID 82709		238,758
Total - Highway Planning and Construction			1,453,152
Formula Grants for Other Than Urbanized Areas	RPT-0052-030-102	20.509	1,514
	RPT-0052-030-112		160,000
	RPT-4052-031-111		846,116
ARRA - Formula Grants for Other Than Urbanized Areas	RPT-5052-004-094		1,618,163
Total - Formula Grants for Other Than Urbanized Areas			2,625,793
State and Community Highway Safety	HVEO-2011-52-00-00-00370-00	20.600	41,855
	HVEO-2012-52-00-00-00330-00		3,831
Total State and Community Highway Safety			45,686
Total U.S. Department of Transportation			4,124,631
<u>Small Business Administration</u>			
<i>Direct Program</i>			
Congressional Mandated Award	SBAHQ-08-1-0086	59.000	34,749
Total Small Business Administration			34,749

MEDINA COUNTY

**FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011**

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Expenditures
<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	066134-6B-SF-11P	84.027	17,263
	066134-6B-SF-12P		34,078
ARRA Special Education - Grants to States, Recovery Act	Not Available	84.391	4,086
Total Special Education - Grants to States			55,427
Special Education - Preschool Grants	066134-PG-S1-11P	84.173	25,083
	066134-PG-S1-12P		29,939
Total Special Education - Preschool Grants			55,022
Total Special Education Cluster (IDEA)			110,449
Rehabilitation Services - Vocational Rehabilitation Grants to States	Not Available	84.126	185,071
Total U.S. Department of Education			295,520
<u>U.S. Department of Health and Human Services</u>			
<i>Passed through the Ohio Department of Health</i>			
Special Education-Grants for Infants and Families	05210021HG0209	84.181	45,841
	05210021HG0312		108,183
ARRA Special Education - Grants for Infants and Families, Recovery Act	05210021HA0211	84.393	39,578
Total Special Education - Grants for Infants and Families			193,602
<i>Passed through the Ohio Department of Aging</i>			
<u>Aging Cluster:</u>			
Special Programs for the Aging - Title II, Part B - Grants for Supportive Services and Senior Centers	Not Available	93.044	135,218
Special Programs for the Aging - Title III, Part C - Nutritional Services	Not Available	93.045	116,978
Non-Cash Assistance: Special Programs for the Aging - Title III, Part C - Nutritional Services	Not Available	93.045	99,638
Total - Special Programs for the Aging - Title III, Part C - Nutritional Services			216,616
Non-Cash Assistance: Nutritional Services Incentive Program	Not Available	93.053	29,932
Total Aging Cluster			381,766
<i>Passed through the Ohio Department of Job and Family Services</i>			
Foster Care - Title IV-E	G-1011-11-5079 / G-1213-11-0079	93.658	400,288
ARRA - Foster Care - Title IV-E	G-1011-11-5079 / G-1213-11-0079	93.658	14,124
Total Foster Care - Title IV-E			414,412
Adoption Assistance	G-1011-11-5079 / G-1213-11-0079	93.659	317,818
Total Adoption Assistance			317,818

MEDINA COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Expenditures
Temporary Assistance for Needy Families	G-1011-11-5079 / G-1213-11-0079	93.558	1,561,879
Promoting Safe and Stable Families	G-1011-11-5079 / G-1213-11-0079	93.556	197,479
Child Welfare Services - State Grants	G-1011-11-5079 / G-1213-11-0079	93.645	60,475
Child Abuse and Neglect State Grants	G-1011-11-5079 / G-1213-11-0079	93.669	2,000
Chafee Foster Care Independence Program	G-1011-11-5079 / G-1213-11-0079	93.674	9,024
<u>CCDF Cluster:</u>			
Child Care and Development Block Grant	G-1011-11-5079 / G-1213-11-0079	93.575	17,240
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	G-1011-11-5079 / G-1213-11-0079	93.596	95,816
Total CCDF Cluster			113,056
Child Support Enforcement	G-1213-11-0080	93.563	1,365,379
Children's Health Insurance Program	G-1213-11-0079	93.767	2,939
Social Services Block Grant	G-1011-11-5079 / G-1213-11-0079	93.667	690,020
<i>Passed through the Ohio Department of Mental Health</i> Block Grants for Community Mental Health Services	Not Available	93.667	56,755
<i>Passed through the Ohio Department of Developmental Disabilities</i> Social Services Block Grant	Not Available	93.667	119,287
Total - Social Services Block Grant			866,062
<i>Passed through the Ohio Department of Job and Family Services</i> Medical Assistance Program	G-1011-11-5079 / G-1213-11-0079	93.778	559,424
<i>Passed through the Ohio Department of Developmental Disabilities</i> Medical Assistance Program ARRA - Medical Assistance Program	Not Available	93.778	96,152 96,850
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services</i> Medical Assistance Program ARRA - Medical Assistance Program	Not Available	93.778	1,146,535 98,850
Total - Medical Assistance Program			1,997,811
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services</i> Block Grants for Prevention and Treatment of Substance Abuse	Not Available	93.959	407,907
<i>Passed through the Ohio Department of Mental Health</i> Block Grants for Community Mental Health Services	Not Available	93.958	100,734
Total U.S. Department of Health and Human Services			7,992,343
Totals			\$ 14,850,844

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

MEDINA COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2011**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Expenditures Schedule (the Schedule) summarizes activity of the County's federal award programs. The Schedule has been prepared on the cash basis of accounting, except expenditures of assistance passed through the Workforce Investment Act (WIA) Area 2 which are presented on an accrual basis.

NOTE B - SUBRECIPIENTS

The County passes-through certain Federal assistance received from Ohio Department of Development and Ohio Department of Mental Health to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of Federal awards to subrecipients when paid in cash. The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements, and that performance goals are achieved.

NOTE C - CHILD NUTRITION CLUSTER

Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first.

NOTE D - FOOD DONATION PROGRAM

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

NOTE E - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households and to eligible persons and to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the accompanying Federal Awards Expenditures Schedule (the Schedule). Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule. These loans are collateralized by mortgages on the property and by other guarantees.

Activity in the CDBG revolving loan fund during 2011 is as follows:

Beginning Loan Receivable Balance	\$89,067
Loans made	48,000
Loan principal repaid	6,703
Ending loans receivable balance as of December 31, 2011	<u>\$130,364</u>
Cash balance on hand in the revolving loan fund as of December 31, 2011	\$26,592
Administrative costs expended during 2010	\$1,512

The table above reports gross loans receivable. At December 31, 2011 there was \$200 of delinquent amounts due.

MEDINA COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2011
(Continued)**

NOTE F - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

NOTE G – MEDICAID DEFERRED PAYMENT

During the calendar year, the County received a deferred payment from the Ohio Department of Developmental Disabilities (DODD) for the Medicaid program (CFDA # 93.778) in the amount of \$197,276. The deferred payment was for Medicaid Administrative Claiming (MAC) and Waiver Administrative Claiming (WAC) expenses the County incurred in prior reporting periods due to an increase of federal funding received by DODD to reimburse these expenses and also due to changes in the County's Medicaid Eligibility Rate (MER) for certain activity codes within MAC/WAC.

MEDINA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2011

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(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?	Yes
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	Yes
(d)(1)(vii)	Major Programs (list):	<ul style="list-style-type: none"> ➤ CFDA 20.509 – Formula Grants for Other Than Urbanized Areas; ➤ CFDA 93.959 – Block Grants for Prevention and Treatment of Substance Abuse; ➤ CFDA 93.044 and 93.045 – Aging Cluster; ➤ CFDA 93.659 – Adoption Assistance; ➤ CFDA 93.658 – Foster Care, Title IV-E.
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$446,323 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number	2011-001
CFDA Title and Number	CFDA 93.659 Adoption Assistance; and CFDA 93.658 – Foster Care, Title IV-E.
Federal Award Number / Year	2011
Federal Agency	U.S. Department of Health and Human Services
Pass-Through Agency	Ohio Department of Job and Family Services

Significant Deficiency/Noncompliance Finding

Random Moment Sampling (RMS) Support

45 CFR 95.507(b),(7) indicates, if a public assistance programs are administered by local government agencies under a State supervised system, the overall State agency cost allocation plan shall also include a cost allocation plan for the local agencies. **45 CFR 95.507(b)(8)** indicates, the plan shall include a certification by a duly authorized official of the State stating:

- i. That the information contained in the proposed cost allocation plan was prepared in conformance with Office of Management and Budget Circular A-87;
- ii. That the costs are accorded consistent treatment through the application of generally accepted accounting principles appropriate to the circumstances;
- iii. That an adequate accounting and statistical system exists to support claims that will be made under the cost allocation plan; and
- iv. That the information provided in the support of the proposed cost allocation plan is accurate.

Ohio Admin. Code Section 5101.9-7-20(A) indicates, the income maintenance random moment sample, workforce random moment sample, social services random moment sample, and child welfare random moment sample time studies are designed to measure activity regarding various job and family services programs. **Ohio Admin. Code Section 5101.9-7-20(E)(b)** indicates the employee is required to complete the comment section; and the comments shall demonstrate that the selected program and activity codes support the work being performed by the assigned position at the time of the observation.

Our job and family services RMS system internal control testing identified 2 of 60 forms tested where the case numbers and case activity referenced on the forms did not correlate with the types of activities documented on the forms as being performed at such time. Since RMS data is merely a device to calculate indirect cost rates for job and family services grants, we could not determine the dollar effect of these discrepancies on the County's job and family services federal grants. However, we do not believe such effects would be significant to any one program.

FINDING 2011-001 (continued)

The County department of job and family services should implement procedures to help ensure the case numbers and case activity reported on its RMS forms correlate with the activities documented as being performed. This will help ensure the accuracy of the County's RMS data and federal grant indirect cost allocations.

Officials' Response:

Medina County Job and Family Services acknowledges the auditor's findings and we have implemented changes in which the social worker addresses in the comment section of the RMS the exact activity they were working on and the Business Administrative staff who are reviewing the RMS prior to authorization then traces the RMS activity to make sure it matches up with the RMS date and time. If the activity does not match, an email is sent to the worker who completed the RMS and we request that they correct the RMS. If the activity matches the RMS date and time, then the RMS is authorized.

RMS training/review was conducted with SS division staff on 6/18/12 so all staff completing RMS have the same knowledge on how to correctly complete their RMS and what is acceptable documentation.

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Medina County, Ohio



COMPREHENSIVE ANNUAL FINANCIAL REPORT

*FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2011*

Medina County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2011



Michael E. 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, 2011
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Medina County Auditor

MICHAEL E. KOVACK

144 North Broadway St.

Medina, Ohio 44256

June 29, 2012

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

As Medina County Auditor, I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Medina County for the year ended December 31, 2011. 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 (Generally Accepted Accounting Principles) 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 accountants' 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 telephone tangible 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.

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. One of the many questions residents of Medina County may be asking themselves, responding to our changing County is, “Where have we been and where are we going?”

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 third lowest poverty level (only 6.6 percent) and has the third highest median household income in Ohio. Medina County is also one of the fastest growing counties out of Ohio’s eighty-eight counties. Much of our growth is due to the proximity to the interstate systems, coupled with our experienced workforce and cooperative business environment. With our current “wave” of new growth (23.49 percent from 1990 per the 2000 Census) specifically in the residential sector, we are seeing increased pressures on the County, townships, cities, and villages.

The County exhibits a moderate balance between residential/agricultural lands and commercial/industrial lands. Currently, approximately 84 percent of taxes are paid by residential/agricultural owners and 16 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 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. One-time

surpluses may not be used to expand continuing expenditures. Rather, they may be used for one-time expenditures, such as capital projects. 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. The County's goal is to maintain a fund balance in the general fund that is 20 percent of total general fund revenues. This balance is to ensure sufficient funds are available for operational purposes should economic factors negatively impact revenue growth. 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 2011 operating budget in February 2011. Additional information on the County's budgetary process can be found in Note 2 to the basic financial statements.

Major Initiatives

Current Projects:

Construction work continues on the Medina County Port Authority's one hundred and fifty mile fiber network. This project is intended to provide greater access to high speed communication and connectivity options to businesses and organizations throughout the County. Financed through a \$14 million revenue bond issue in 2010, the project consists of the installation of dark fiber, together with all necessary network equipment, in a two-loop configuration with lateral cable as necessary to connect all major population centers in the County. It is anticipated that the availability of these network services will spur economic development and job creation activity in Medina County in the years ahead. The first customer is scheduled to utilize this network by June 30, 2012, and the major construction activity should be completed by the end of 2012.

The County issued additional general obligation debt in 2012 to allow for the undertaking of needed capital improvements to its facilities. Specifically, the roof of the 1968 Courthouse and the roof of the Professional Building will be replaced, and windows restored at the historic County Courthouse. By the end of 2012, the County will have completed \$1.5 million in building upgrades, including four roof replacements, two window replacement projects, the window restoration project, and the stabilization of the Courthouse clock tower.

The Board of County Commissioners has begun to further examine the possibility of centralizing certain County services to increase operational efficiencies and decrease expenditures. The Board recently approved a supply procurement program for the fifteen departments under its authority. It is estimated that this program will result in costs savings in the range of 20-25 percent, and decrease staff time required on purchasing activities. If successful, it is anticipated that the program will be expanded to include most other County offices and agencies.

Future Projects:

A detailed assessment of capital equipment and facility needs will be undertaken in 2012-2013 to better determine the extent and requirement of future investments by the County in order to continue to meet the service demands of County residents. This study will include a review of areas where services may be consolidated and/or co-located to better and more economically serve the public. Efforts will also be made to analyze possible cost and service sharing options with surrounding communities, including townships, villages, cities, and adjoining counties.

Department Focus: The Medina County Auditor's Office

Department Focus. Auditor Michael E. Kovack serves as the Chief Fiscal Officer of Medina County. He is responsible for the custody and disbursement of over \$484,168,281 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 81,641 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 is a voting member of the Budget Commission which is responsible for reviewing and approving the budget for the County, cities, villages, townships and schools. He is a voting member of the Board of Revision which reviews taxpayers' requests for revaluation of real estate. He also serves as the Secretary on the Data Processing Board. This Board oversees the operations of the County Data Center.

Independent Audit

The Independent Accountant, Dave Yost, Auditor of State's Office, has issued an unqualified ("clean") opinion on the Medina County financial statements for year ended December 31, 2011. The Independent Accountants' 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, 2010. This marked the twenty-sixth 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

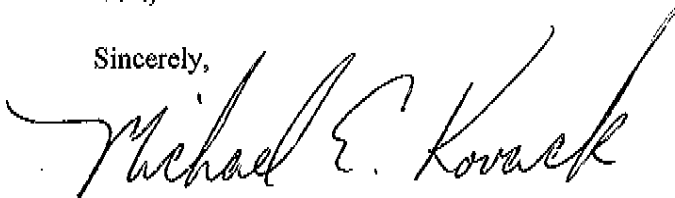
This report would not have been possible without the dedication, determination and high professional standards of Sharon Creswell and Mary Beth Guenther.

I would also like to recognize the cooperation of each of the agencies and departments of the County, especially Darryl Kozich, Accounting Manager of the Sanitary Engineer's Office.

In addition, I would like to express my appreciation the Medina County Board of Commissioners for their support in this endeavor, and Christopher Jakab, County Administrator and Scott Miller, 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 "Michael E. Kovack". The signature is written in black ink and is positioned above the typed name.

MICHAEL E. KOVACK
Medina County Auditor

*Medina County, Ohio
Elected Officials*

December 31, 2011

Board of County Commissioners

Patricia G. Geissman, President

Adam Friedrich

Stephen D. Hambley

Michael E. Kovack

Auditor

David Wadsworth

Clerk of Courts

Dr. Neil Grabenstetter

Coroner

Mike Salay

Engineer

Dean Holman

Prosecutor

Colleen Swedyk

Recorder

Neil Hassinger

Sheriff

John Burke

Treasurer

Common Pleas Court Judges

General

James L. Kimbler

Christopher Collier

Domestic Relations

Mary Kovack

Probate and Juvenile Court

John Lohn

**Medina County, Ohio
Organization Chart
December 31, 2011**



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, 2010

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Linda C. Dawson

President

Jeffrey R. Enos

Executive Director

FINANCIAL SECTION



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the County Commissioners:

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, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinions.

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, 2011, 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, ADAMH Board Fund, and Public Assistance Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As further described in Note 3 to the basic financial statements, the County restated its January 1, 2011 governmental fund balances due to changes in fund structure as a result of implementing Governmental Accounting Standards Board (GASB) Statement 54. Additionally, the County restated its governmental activities, business-type activities, and sewer fund net assets due to accounting changes in capital assets and reallocation of internal service fund activity.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2012, 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, as 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 have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

We conducted our audit to opine on the financial statements that collectively comprise 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 provides additional analysis and are not a required part of the basic financial statements. The financial section's combining statements, individual fund statements and schedules are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. These statements and schedules were subject 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.



Dave Yost
Auditor of State

June 29, 2012

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011
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, 2011. 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 2011 are:

- During 2011, the County commenced the construction of a new Medina County Public Transit Facility. This \$2.5 million project is being funded from the American Recovery and Reinvestment Act of 2009, and will allow the County's Transit system to operate more efficiently to service residents throughout the County. The new facility is centrally-located on County-owned property on State Route 162 in Lafayette Township. The project was completed in January, 2012.
- There were various budget cuts throughout 2011 to help keep the financial condition of the County stable. County departments generally reduced expenses through staff attrition, elimination of certain contracted services, and deferral of equipment replacements.
- 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, Inc. State Statute limits the total amount of debt a governmental entity can issue.

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 Assets* 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, ADAMH Board 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.

Reporting the County as a Whole

Statement of Net Assets 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 2011?" The *Statement of Net Assets* and the *Statement of Activities* answer this question; these statements include all (non-fiduciary) assets and liabilities 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.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited

These two statements report the County's net assets and changes in those assets. The changes in net assets are 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 Assets* and the *Statement of Activities* are divided into the following categories:

- Assets
- Liabilities
- Net Assets (Assets minus Liabilities)
- Program Revenue and Expenses
- General Revenues
- Net Assets 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 16. 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, ADAMH Board, 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 Assets* and the *Statement of Activities*) and governmental funds is reconciled in the financial statements.

Proprietary Funds

Proprietary funds have historically operated as enterprise funds using the same basis of accounting as business-type activities; therefore, these statements will essentially match the information provided 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.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited

The County as a Whole

The *Statement of Net Assets* looks at the County as a whole. Table 1 provides a summary of the County's net assets for 2011 compared to 2010.

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
Assets						
Current and Other Assets	\$89,791,241	\$90,838,140	\$16,955,827	\$17,920,028	\$106,747,068	\$108,758,168
Capital Assets, Net	56,755,987	57,625,979	256,580,601	260,909,892	313,336,588	318,535,871
<i>Total Assets</i>	<u>146,547,228</u>	<u>148,464,119</u>	<u>273,536,428</u>	<u>278,829,920</u>	<u>420,083,656</u>	<u>427,294,039</u>
Liabilities						
Current and Other Liabilities	33,775,518	35,385,737	3,158,152	3,751,506	36,933,670	39,137,243
Long-Term Liabilities:						
Due Within One Year	1,104,198	1,218,566	7,174,291	6,881,969	8,278,489	8,100,535
Due In More Than One Year	11,861,012	11,121,697	80,489,819	85,180,670	92,350,831	96,302,367
<i>Total Liabilities</i>	<u>46,740,728</u>	<u>47,726,000</u>	<u>90,822,262</u>	<u>95,814,145</u>	<u>137,562,990</u>	<u>143,540,145</u>
Net Assets						
Invested in Capital Assets, Net of Related Debt	50,525,639	53,195,136	169,889,909	169,463,159	220,415,548	222,658,295
Restricted for:						
Capital Projects	395,602	455,208	0	0	395,602	455,208
Debt Service	3,218,227	2,885,821	0	0	3,218,227	2,885,821
Achievement Center	14,096,279	13,941,015	0	0	14,096,279	13,941,015
ADAMH Board	4,105,626	3,981,125	0	0	4,105,626	3,981,125
Auto and Gas	6,320,565	5,776,947	0	0	6,320,565	5,776,947
Child Support Enforcement	240,812	559,839	0	0	240,812	559,839
Ditch Maintenance	4,941,924	4,523,770	0	0	4,941,924	4,523,770
Drug Enforcement	1,311,228	1,321,513	0	0	1,311,228	1,321,513
Public Assistance	1,164,619	1,192,563	0	0	1,164,619	1,192,563
Real Estate Assessment	2,334,038	2,321,485	0	0	2,334,038	2,321,485
School Sales Tax	1,451,362	1,582,717	0	0	1,451,362	1,582,717
Shelter Care and Youth Services	485,482	404,831	0	0	485,482	404,831
Other Purposes	4,446,132	2,750,782	0	0	4,446,132	2,750,782
Unclaimed Monies	52,703	75,486	0	0	52,703	75,486
Unrestricted	4,716,262	5,769,881	12,824,257	13,552,616	17,540,519	19,322,497
<i>Total Net Assets</i>	<u>\$99,806,500</u>	<u>\$100,738,119</u>	<u>\$182,714,166</u>	<u>\$183,015,775</u>	<u>\$282,520,666</u>	<u>\$283,753,894</u>

Total assets decreased from 2010 to 2011 primarily due to the decreases in capital assets and intergovernmental receivables during 2011.

Total liabilities decreased mainly due to decreases to contracts payables and long-term obligations.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited

Table 2 shows the changes in net assets for the year ended December 31, 2011 as compared to 2010.

Table 2
Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
Revenues						
Program Revenues						
Charges for Services	\$16,662,359	\$16,578,338	\$26,835,203	\$27,528,111	\$43,497,562	\$44,106,449
Operating Grants and Contributions	32,768,641	33,793,400	40,735	0	32,809,376	33,793,400
Capital Grants and Contributions	2,360,628	1,774,421	6,877,174	5,722,112	9,237,802	7,496,533
Total Program Revenues	51,791,628	52,146,159	33,753,112	33,250,223	85,544,740	85,396,382
General Revenues						
Property Taxes	24,302,813	25,492,978	0	0	24,302,813	25,492,978
Sales Taxes	19,871,981	18,688,554	0	0	19,871,981	18,688,554
Property Transfer Taxes	1,416,345	1,413,932	0	0	1,416,345	1,413,932
Grants and Entitlements	4,578,932	5,369,766	0	0	4,578,932	5,369,766
Interest	741,064	1,402,345	0	375,000	741,064	1,777,345
Miscellaneous	1,738,311	2,399,122	151,556	501,769	1,889,867	2,900,891
Total General Revenues	52,649,446	54,766,697	151,556	876,769	52,801,002	55,643,466
Total Revenues	104,441,074	106,912,856	33,904,668	34,126,992	138,345,742	141,039,848
Program Expenses						
General Government:						
Legislative and Executive	21,536,869	22,289,964	0	0	21,536,869	22,289,964
Judicial	10,701,479	10,578,428	0	0	10,701,479	10,578,428
Public Safety	20,013,796	19,949,574	0	0	20,013,796	19,949,574
Public Works	12,790,269	9,294,399	0	0	12,790,269	9,294,399
Health	25,052,824	25,195,670	0	0	25,052,824	25,195,670
Human Services	13,641,518	15,988,908	0	0	13,641,518	15,988,908
Economic Development and Assistance - Primary Government	998,437	1,432,185	0	0	998,437	1,432,185
Economic Development and Assistance - External	319,065	347,660	0	0	319,065	347,660
Interest and Fiscal Charges	272,329	306,928	0	0	272,329	306,928
Sewer	0	0	18,270,399	20,828,421	18,270,399	20,828,421
Water	0	0	8,563,091	9,020,627	8,563,091	9,020,627
Solid Waste	0	0	7,418,894	7,138,700	7,418,894	7,138,700
Total Program Expenses	105,326,586	105,383,716	34,252,384	36,987,748	139,578,970	142,371,464
Increase (Decrease) in Net Assets Before Transfers	(885,512)	1,529,140	(347,716)	(2,860,756)	(1,233,228)	(1,331,616)
Transfers	(46,107)	0	46,107	0	0	0
<i>Increase (Decrease) in Net Assets</i>	(931,619)	1,529,140	(301,609)	(2,860,756)	(1,233,228)	(1,331,616)
Net Assets (Restated), January 1	100,738,119	99,208,979	183,015,775	185,876,531	283,753,894	285,085,510
Net Assets, December 31	\$99,806,500	\$100,738,119	\$182,714,166	\$183,015,775	\$282,520,666	\$283,753,894

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011
Unaudited

Governmental Activities

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

Total governmental activities revenue for the County for 2011 decreased from 2010. The decrease was primarily due to decreases in operating grants and contributions from State and Federal funding and property taxes.

Charges for services revenue increased from 2010 to 2011 mostly due to increased fees from children's services and courthouse security.

Revenues provided by the State and federal governments included \$32,768,641 for operations, \$2,360,628 for capital improvement or acquisitions and \$4,578,932 that was not restricted to a particular program or purpose. As the Statement of Activities shows, the majority of the intergovernmental revenues are grants and subsidies to provide health and human services, including services provided to clients of the Board of Developmental Disabilities, and Child Support Enforcement Agency activities during 2011.

Total governmental activities expenses for the County for 2011 decreased. Health represents the highest expense, then legislative and executive services expenses and public safety expenses are the next two largest. These three, being the major County expense categories, cover the Achievement Center, ADAMH Board, Children's Services, Crippled Children, Dog and Kennel, Public Assistance, Sheltered Care and Youth Services, Transportation and the County Sheriff Department activities among others.

Health and human services accounted for \$38,694,342 in expenses out of \$105,326,586 total expenses for the governmental activities; more than half of the monies 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 2011 decreased slightly. The decrease was due to reduced charges for services monies received from various water projects.

Business-type activities expenses for the County for 2011 decreased from 2010 due to less contractual services.

Medina County, Ohio
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Table 3 presents a summary for governmental activities, the total cost of services and the cost of providing these services as of December 31, 2011 as compared to 2010.

Table 3
 Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2011	2010	2011	2010
General Government:				
Legislative and Executive	\$21,536,869	\$21,992,260	(\$17,034,110)	(\$15,386,121)
Judicial	10,701,479	10,578,428	(6,233,186)	(6,365,885)
Public Safety	20,013,796	19,949,574	(13,489,177)	(13,816,958)
Public Works	12,790,269	11,495,509	(542,867)	(784,703)
Health	25,052,824	25,195,670	(12,145,483)	(12,262,922)
Human Services	13,641,518	15,988,908	(3,368,151)	(5,942,734)
Economic Development and Assistance - Primary Government	998,437	1,432,185	(211,353)	(18,525)
Economic Development and Assistance - External Government	319,065	347,660	(238,302)	(256,187)
Interest and Fiscal Charges	272,329	306,928	(272,329)	(306,928)
<i>Total</i>	<u>\$105,326,586</u>	<u>\$107,287,122</u>	<u>(\$53,534,958)</u>	<u>(\$55,140,963)</u>

Of the County's \$105,326,586 in governmental expenses, \$51,791,628 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 16. These funds are accounted for using the modified accrual basis of accounting. All governmental funds had total revenues of \$104,587,006 and expenditures of \$105,789,541.

The most significant fund is the general fund with a year-end fund balance of \$7,380,535, which included an unassigned fund balance of \$7,055,080, compared to annual expenditures of \$34,639,654. Revenues exceeded expenditures by \$1,041,019 due to increased sales tax and intergovernmental revenues.

The Achievement Center revenues of \$17,840,234, the majority of which are from property taxes, allowed for the operations of a school for the developmentally disabled. This fund's operating expenditures were \$17,682,052 for 2011. Revenues exceed expenditures due to increased charges for services.

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The ADAMH Board revenues of \$6,124,438, the majority from State and Federal grants, allowed for the Board to contract with local mental health agencies to provide services for the residents of the County. The operating expenditures for those services were \$6,154,422. Expenditures exceeded revenues due to decreased receipts of intergovernmental revenues and increased expenses. The general fund transferred revenues to cover the deficiency.

The Public Assistance revenues of \$5,186,363, 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 \$6,364,188 exceeded revenues due to fewer receipts of intergovernmental revenues. The general fund transferred revenues to cover the deficiency.

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 assets decreased by \$301,609 from 2010 to 2011. The decrease is attributed to fewer charges for services received for various water projects.

Long-term liabilities decreased from 2010 to 2011 due to the County incurring less debt in 2011 than in 2010 and making annual debt service payments.

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 2011, 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 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 2011, 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 decreased estimated revenues and other sources and appropriations and other uses by \$416,231 and \$421,666, respectively.

Certain revenue line items had increases of actual revenue being brought into the County, as to what was projected. For the general fund, final budgeted revenues were \$36,133,057 and actual revenue collections were \$36,662,540. The majority of this was due to the receipt of increased property and sales taxes revenue. Actual expenditures and other uses were \$2,071,881 less than final budgeted appropriations due to the County spending less on contractual services.

Medina County, Ohio
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Capital Assets and Debt Administration

Capital Assets

Table 4
 Capital Assets
 Net of Depreciation

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
Land	\$3,036,655	\$3,036,655	\$1,001,720	\$1,001,720	\$4,038,375	\$4,038,375
Construction in Progress	1,665,438	761,850	2,057,603	650,419	3,723,041	1,412,269
Buildings	30,886,372	31,860,956	9,958,516	10,297,259	40,844,888	42,158,215
Improvements Other than Buildings	2,119,209	2,176,618	34,604,382	36,637,809	36,723,591	38,814,427
Equipment	2,884,736	3,017,557	1,410,648	931,498	4,295,384	3,949,055
Infrastructure						
Bridges	10,845,401	10,780,900	0	0	10,845,401	10,780,900
Roads	2,444,629	3,233,381	0	0	2,444,629	3,233,381
Culverts	2,847,744	2,728,576	0	0	2,847,744	2,728,576
Signals	25,803	29,486	0	0	25,803	29,486
Water Lines	0	0	100,045,994	101,956,364	100,045,994	101,956,364
Sewer Lines	0	0	107,501,738	109,434,823	107,501,738	109,434,823
<i>Totals</i>	<u>\$56,755,987</u>	<u>\$57,625,979</u>	<u>\$256,580,601</u>	<u>\$260,909,892</u>	<u>\$313,336,588</u>	<u>\$318,535,871</u>

Total capital assets for Medina County as of December 31, 2011 were \$313,336,588 a decrease of \$5,199,283 from 2010. The decrease was due to depreciation amounts being higher than the additions. 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, \$362,355 in water lines and \$2,348,038 in sewer lines were donated by developers. Capital contributions also includes 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

On December 31, 2011, Medina County had total governmental activity general obligation bonded debt outstanding of \$4,430,000, net of outstanding discount. Outstanding special assessment bonds totaled \$885,051. 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.

Medina County, Ohio
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Table 5
 Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
General Obligation Bonds	\$4,443,929	\$4,839,235	\$79,945	\$119,920	\$4,523,874	\$4,959,155
Special Assessment Bonds	885,051	1,055,076	0	0	885,051	1,055,076
OWDA Loans	542,735	761,571	85,983,592	90,756,953	86,526,327	91,518,524
OPWC Loans	96,427	84,062	627,155	184,738	723,582	268,800
<i>Totals</i>	<u>\$5,968,142</u>	<u>\$6,739,944</u>	<u>\$86,690,692</u>	<u>\$91,061,611</u>	<u>\$92,658,834</u>	<u>\$97,801,555</u>

During the 2011 year, Medina County's long-term debt decreased. The governmental activities debt obligations decreased by \$771,802 as debt was retired. Business-type activities saw a decrease of \$4,370,919 in long-term debt due also to debt being retired.

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, Inc. 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 2011, \$7,061,989 was retired during the year and the County had \$2,069,792 in proceeds. The outstanding balance at year-end was \$86,526,327. The loan proceeds were used for ongoing various improvements to the Westfield Treatment facility 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 2011, \$50,663 was retired. The outstanding balance at year-end was \$723,582. The loan proceeds were originally used to construct the water loop system and various bridge and road replacements.

For the governmental activities, the general obligation bonds outstanding at December 31, 2011 were \$4,443,929 with \$395,306 being retired during the year. For the business-type activities general obligation bonds outstanding at December 31, 2011 were \$79,945 with \$39,975 being retired during the year. All bonds are backed by the full faith and credit of the County.

In addition to the bonded debt, County long-term obligations include compensated absences. Additional information on the County's long-term obligations can be found in Note 17 of the notes to the basic financial statements.

Current Financial Related Activities

There is major residential and commercial development taking place within the County which will add to the financial stability. New businesses and new residential developments will add to the tax base by bringing in new jobs and people to the County. The need for increased services will be a welcome prospect.

The unemployment rate for the County is currently 7.2 percent, which decreased from a year ago. This rate is below the State's unemployment rate of 7.9 percent and below the national average of 8.5 percent.

Medina County, Ohio
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These factors, along with inflationary trends, were considered in preparing the County's budget for the 2012 year. At the end of the 2011 year, the fund balance in the general fund decreased by \$665,464.

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.

Medina County, Ohio
Statement of Net Assets
December 31, 2011

	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$45,817,701	\$12,669,019	\$58,486,720
Cash and Cash Equivalents:			
In Segregated Accounts	152,440	0	152,440
With Fiscal Agents	853,955	0	853,955
Material and Supplies Inventory	652,967	413,082	1,066,049
Accrued Interest Receivable	137,612	0	137,612
Accounts Receivable	909,835	4,138,972	5,048,807
Internal Balances	265,246	(265,246)	0
Intergovernmental Receivable	8,616,737	0	8,616,737
Sales Taxes Receivable	1,668,895	0	1,668,895
Property Taxes Receivable	25,246,870	0	25,246,870
Special Assessments Receivable	5,225,945	0	5,225,945
Loans Receivable	141,508	0	141,508
Deferred Charges	101,530	0	101,530
Nondepreciable Capital Assets	4,702,093	3,059,323	7,761,416
Depreciable Capital Assets, Net	52,053,894	253,521,278	305,575,172
<i>Total Assets</i>	<u>146,547,228</u>	<u>273,536,428</u>	<u>420,083,656</u>
Liabilities			
Accounts Payable	3,115,583	1,000,514	4,116,097
Contracts Payable	1,613,457	284,139	1,897,596
Accrued Wages and Benefits	805,261	123,152	928,413
Retainage Payable	91,249	0	91,249
Matured Compensated Absences Payable	68,547	1,024	69,571
Accrued Interest Payable	101,064	1,664,290	1,765,354
Intergovernmental Payable	4,150,226	85,033	4,235,259
Deferred Revenue	22,416,426	0	22,416,426
Claims Payable	1,413,705	0	1,413,705
Long-Term Liabilities:			
Due Within One Year	1,104,198	7,174,291	8,278,489
Due In More Than One Year	11,861,012	80,489,819	92,350,831
<i>Total Liabilities</i>	<u>46,740,728</u>	<u>90,822,262</u>	<u>137,562,990</u>
Net Assets			
Invested in Capital Assets, Net of Related Debt	50,525,639	169,889,909	220,415,548
Restricted for:			
Capital Projects	395,602	0	395,602
Debt Service	3,218,227	0	3,218,227
Achievement Center	14,096,279	0	14,096,279
ADAMH Board	4,105,626	0	4,105,626
Auto and Gas	6,320,565	0	6,320,565
Child Support Enforcement	240,812	0	240,812
Ditch Maintenance	4,941,924	0	4,941,924
Drug Enforcement	1,311,228	0	1,311,228
Public Assistance	1,164,619	0	1,164,619
Real Estate Assessment	2,334,038	0	2,334,038
School Sales Tax	1,451,362	0	1,451,362
Shelter Care and Youth Services	485,482	0	485,482
Other Purposes	4,446,132	0	4,446,132
Unclaimed Monies	52,703	0	52,703
Unrestricted	4,716,262	12,824,257	17,540,519
<i>Total Net Assets</i>	<u>\$99,806,500</u>	<u>\$182,714,166</u>	<u>\$282,520,666</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Activities
For the Year Ended December 31, 2011

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government				
Legislative and Executive	\$21,536,869	\$3,320,397	\$1,182,362	\$0
Judicial	10,701,479	2,789,859	1,678,434	0
Public Safety	20,013,796	4,595,704	1,928,915	0
Public Works	12,790,269	2,248,258	7,638,516	2,360,628
Health	25,052,824	829,571	12,077,770	0
Human Services	13,641,518	2,761,998	7,511,369	0
Economic Development and Assistance - Primary Government	998,437	35,809	751,275	0
Economic Development and Assistance - External Government	319,065	80,763	0	0
Interest and Fiscal Charges	272,329	0	0	0
<i>Total Governmental Activities</i>	<u>105,326,586</u>	<u>16,662,359</u>	<u>32,768,641</u>	<u>2,360,628</u>
Business-Type Activities				
Sewer	18,270,399	10,563,824	0	5,960,251
Water	8,563,091	7,283,208	0	916,923
Solid Waste	7,418,894	8,988,171	40,735	0
<i>Total Business-Type Activities</i>	<u>34,252,384</u>	<u>26,835,203</u>	<u>40,735</u>	<u>6,877,174</u>
<i>Total</i>	<u><u>\$139,578,970</u></u>	<u><u>\$43,497,562</u></u>	<u><u>\$32,809,376</u></u>	<u><u>\$9,237,802</u></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

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year
Restated (Note 3)

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets		
Governmental Activities	Business-Type Activities	Total
(\$17,034,110)	\$0	(\$17,034,110)
(6,233,186)	0	(6,233,186)
(13,489,177)	0	(13,489,177)
(542,867)	0	(542,867)
(12,145,483)	0	(12,145,483)
(3,368,151)	0	(3,368,151)
(211,353)	0	(211,353)
(238,302)	0	(238,302)
(272,329)	0	(272,329)
<u>(53,534,958)</u>	<u>0</u>	<u>(53,534,958)</u>
0	(1,746,324)	(1,746,324)
0	(362,960)	(362,960)
0	1,610,012	1,610,012
<u>0</u>	<u>(499,272)</u>	<u>(499,272)</u>
<u>(53,534,958)</u>	<u>(499,272)</u>	<u>(54,034,230)</u>
9,651,336	0	9,651,336
552,478	0	552,478
11,505,321	0	11,505,321
798,861	0	798,861
431,495	0	431,495
1,363,322	0	1,363,322
9,941,056	0	9,941,056
11,839	0	11,839
9,919,086	0	9,919,086
1,416,345	0	1,416,345
4,578,932	0	4,578,932
741,064	0	741,064
1,738,311	151,556	1,889,867
<u>52,649,446</u>	<u>151,556</u>	<u>52,801,002</u>
<u>(46,107)</u>	<u>46,107</u>	<u>0</u>
<u>52,603,339</u>	<u>197,663</u>	<u>52,801,002</u>
(931,619)	(301,609)	(1,233,228)
<u>100,738,119</u>	<u>183,015,775</u>	<u>283,753,894</u>
<u>\$99,806,500</u>	<u>\$182,714,166</u>	<u>\$282,520,666</u>

Medina County, Ohio

Balance Sheet

Governmental Funds

December 31, 2011

	General	Achievement Center	ADAMH Board	Public Assistance	Other Governmental Funds	Total Governmental Funds
Assets						
Equity in Pooled Cash and Cash Equivalents	\$4,154,925	\$12,723,382	\$5,201,987	\$2,455,304	\$20,484,779	\$45,020,377
Cash and Cash Equivalents:						
In Segregated Accounts	48,499	0	0	5,155	98,786	152,440
With Fiscal Agents	0	853,955	0	0	0	853,955
Material and Supplies Inventory	92,528	107,517	0	0	452,922	652,967
Accrued Interest Receivable	129,657	0	0	0	7,955	137,612
Accounts Receivable	750,648	1,476	9,075	0	148,636	909,835
Intergovernmental Receivable	2,645,966	1,986,025	0	0	3,984,746	8,616,737
Interfund Receivable	1,931,119	0	0	0	0	1,931,119
Sales Taxes Receivable	0	0	0	0	1,668,895	1,668,895
Property Taxes Receivable	11,249,738	11,629,790	0	0	2,367,342	25,246,870
Special Assessments Receivable	0	0	0	0	5,225,945	5,225,945
Loans Receivable	0	0	0	0	141,508	141,508
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	52,703	0	0	0	0	52,703
Total Assets	\$21,055,783	\$27,302,145	\$5,211,062	\$2,460,459	\$34,581,514	\$90,610,963
Liabilities and Fund Balances						
Liabilities						
Accounts Payable	\$679,765	\$196,389	\$644,538	\$186,705	\$1,392,519	\$3,099,916
Contracts Payable	38,552	86,053	340,997	0	1,147,855	1,613,457
Accrued Wages and Benefits	369,770	211,747	6,513	66,042	151,189	805,261
Retainage Payable	0	0	0	0	91,249	91,249
Matured Compensated Absences Payable	49,100	0	0	19,447	0	68,547
Interfund Payable	0	0	0	0	845,702	845,702
Intergovernmental Payable	364,906	139,741	4,845	615,569	3,024,767	4,149,828
Deferred Revenue	12,173,155	12,933,629	0	0	10,480,954	35,587,738
Total Liabilities	13,675,248	13,567,559	996,893	887,763	17,134,235	46,261,698
Fund Balances						
Nonspendable	145,231	107,517	0	0	452,922	705,670
Restricted	88,730	13,627,069	4,214,169	1,572,696	19,176,079	38,678,743
Assigned	91,494	0	0	0	395,602	487,096
Unassigned (Deficit)	7,055,080	0	0	0	(2,577,324)	4,477,756
Total Fund Balances	7,380,535	13,734,586	4,214,169	1,572,696	17,447,279	44,349,265
Total Liabilities and Fund Balances	\$21,055,783	\$27,302,145	\$5,211,062	\$2,460,459	\$34,581,514	\$90,610,963

See accompanying notes to the basic financial statements

Medina County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Assets of Governmental Activities
 December 31, 2011*

Total Governmental Funds Balances	\$44,349,265
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Amounts reported for governmental activities in the statement of net assets are different because

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	56,755,987
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Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:

Delinquent Property Taxes	573,878
Intergovernmental Revenues	6,536,696
Charges for Services	834,793
Special Assessments	5,225,945

Total	13,171,312
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Bond issuance costs reported as an expenditure in funds are allocated as an expense over the life of the bonds on the statement of net assets.	101,530
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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 assets.	(1,505,320)
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In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental fund, an interest expenditure is reported when due.	(101,064)
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Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:

General Obligation Bonds	(4,443,929)
General Obligation Notes	(1,150,000)
Special Assessment Bonds	(885,051)
OPWC Loans	(96,427)
OWDA Loans	(542,735)
Compensated Absences	(5,847,068)

Total	(12,965,210)
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<i>Net Assets of Governmental Activities</i>	<u><u>\$99,806,500</u></u>
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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, 2011

	General	Achievement Center	ADAMH Board	Public Assistance	Other Governmental Funds	Total Governmental Funds
Revenues						
Property Taxes	\$9,686,665	\$11,997,753	\$0	\$0	\$3,152,981	\$24,837,399
Sales Taxes	9,941,056	11,839	0	0	9,919,086	19,871,981
Property Transfer Taxes	1,416,345	0	0	0	0	1,416,345
Charges for Services	7,355,044	164,364	9,075	0	6,593,224	14,121,707
Licenses and Permits	904	0	0	0	0	904
Fines and Forfeitures	652,808	0	0	0	72,056	724,864
Intergovernmental	4,775,046	5,631,934	5,873,098	4,900,757	18,389,963	39,570,798
Special Assessments	0	0	0	0	1,113,220	1,113,220
Interest	700,306	1,537	0	0	39,221	741,064
Rentals	22,368	0	177,915	0	0	200,283
Donations	1,497	10,775	0	19,357	236,112	267,741
Other	1,128,634	22,032	64,350	266,249	239,435	1,720,700
<i>Total Revenues</i>	<u>35,680,673</u>	<u>17,840,234</u>	<u>6,124,438</u>	<u>5,186,363</u>	<u>39,755,298</u>	<u>104,587,006</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	8,727,293	0	0	0	12,903,720	21,631,013
Judicial	7,525,776	0	0	0	2,715,394	10,241,170
Public Safety	15,203,331	0	0	0	4,619,921	19,823,252
Public Works	473,549	0	0	0	7,579,272	8,052,821
Health	529,948	17,682,052	6,154,422	0	371,313	24,737,735
Human Services	1,782,067	0	0	6,364,188	5,365,334	13,511,589
Economic Development and Assistance	78,625	0	0	0	919,812	998,437
Capital Outlay	0	0	0	0	5,406,273	5,406,273
Intergovernmental	319,065	0	0	0	0	319,065
Debt Service:						
Principal Retirement	0	0	0	0	793,561	793,561
Interest and Fiscal Charges	0	0	0	0	274,625	274,625
<i>Total Expenditures</i>	<u>34,639,654</u>	<u>17,682,052</u>	<u>6,154,422</u>	<u>6,364,188</u>	<u>40,949,225</u>	<u>105,789,541</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,041,019</u>	<u>158,182</u>	<u>(29,984)</u>	<u>(1,177,825)</u>	<u>(1,193,927)</u>	<u>(1,202,535)</u>
Other Financing Sources (Uses)						
Loans Issued	0	0	0	0	22,065	22,065
General Obligation Notes Issued	0	0	0	0	1,150,000	1,150,000
Transfers In	0	0	192,289	1,152,539	361,655	1,706,483
Transfers Out	(1,706,483)	0	0	0	(46,107)	(1,752,590)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,706,483)</u>	<u>0</u>	<u>192,289</u>	<u>1,152,539</u>	<u>1,487,613</u>	<u>1,125,958</u>
<i>Net Change in Fund Balances</i>	(665,464)	158,182	162,305	(25,286)	293,686	(76,577)
<i>Fund Balances Beginning of Year Restated (Note 3)</i>	<u>8,045,999</u>	<u>13,576,404</u>	<u>4,051,864</u>	<u>1,597,982</u>	<u>17,153,593</u>	<u>44,425,842</u>
<i>Fund Balances End of Year</i>	<u>\$7,380,535</u>	<u>\$13,734,586</u>	<u>\$4,214,169</u>	<u>\$1,572,696</u>	<u>\$17,447,279</u>	<u>\$44,349,265</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, 2011*

Net Change in Fund Balances - Total Governmental Funds (\$76,577)

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 depreciation exceeded capital outlay in the current period.

Capital Assets Additions	2,135,049	
Current Year Depreciation	(2,952,889)	
Total		(817,840)

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. (52,152)

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

Delinquent Property Taxes	(534,586)	
Intergovernmental Revenues	(130,338)	
Charges for Services	743,326	
Special Assessments	(241,945)	
Total		(163,543)

Other financing sources (uses) in the governmental funds that increase long-term liabilities in the statement of net assets.

General Obligation Notes Issued	(1,150,000)	
OPWC Loans Issued	(22,065)	
Total		(1,172,065)

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 assets. 793,561

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

Accrued Interest	7,792	
Bond Discount	(746)	
Amortization of Bond Premium	2,675	
Amortization of Loss on Refunding	(1,623)	
Amortization of Bond Issuance Costs	(5,802)	
Total		2,296

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. (246,749)

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. 801,450

Change in Net Assets of Governmental Activities (\$931,619)

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, 2011

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$9,485,620	\$9,506,662	\$9,688,908	\$182,246
Sales Taxes	9,620,267	9,641,607	9,826,440	184,833
Property Transfer Taxes	1,386,628	1,389,704	1,416,345	26,641
Charges for Services	7,522,443	7,539,130	7,683,658	144,528
Licenses and Permits	7,697	7,714	7,862	148
Fines and Forfeitures	644,522	645,952	658,335	12,383
Intergovernmental	5,270,558	5,282,255	5,383,518	101,263
Interest	827,246	829,081	844,975	15,894
Rentals	21,899	21,947	22,368	421
Donations	1,466	1,469	1,497	28
Other	1,760,978	1,267,536	1,128,634	(138,902)
<i>Total Revenues</i>	36,549,324	36,133,057	36,662,540	529,483
Expenditures				
Current:				
General Government:				
Legislative and Executive	7,830,262	7,995,973	7,351,785	644,188
Judicial	6,406,162	6,483,577	6,185,175	298,402
Public Safety	12,401,054	12,120,280	11,879,502	240,778
Public Works	373,539	356,925	356,877	48
Health	757,089	532,182	532,127	55
Human Services	2,332,305	2,282,700	1,726,163	556,537
Economic Development and Assistance	82,296	78,625	78,625	0
Employee Fringe Benefits	7,841,865	7,558,698	7,492,078	66,620
Intergovernmental	335,067	321,525	319,420	2,105
<i>Total Expenditures</i>	38,359,639	37,730,485	35,921,752	1,808,733
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,810,315)	(1,597,428)	740,788	2,338,216
Other Financing Sources (Uses)				
Sale of Capital Assets	13,035	13,071	0	(13,071)
Transfers Out	(1,762,143)	(1,969,631)	(1,706,483)	263,148
<i>Total Other Financing Sources (Uses)</i>	(1,749,108)	(1,956,560)	(1,706,483)	250,077
<i>Net Change in Fund Balance</i>	(3,559,423)	(3,553,988)	(965,695)	2,588,293
<i>Fund Balance Beginning of Year</i>	4,510,694	4,510,694	4,510,694	0
Prior Year Encumbrances Appropriated	1,147,067	1,147,067	1,147,067	0
<i>Fund Balance End of Year</i>	\$2,098,338	\$2,103,773	\$4,692,066	\$2,588,293

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, 2011

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$11,854,374	\$11,855,855	\$11,997,753	\$141,898
Sales Tax	11,698	11,699	11,839	140
Charges for Services	139,082	139,099	140,764	1,665
Intergovernmental	5,540,135	5,540,827	5,607,143	66,316
Interest	1,519	1,519	1,537	18
Donations	10,646	10,648	10,775	127
Other	21,769	21,771	22,032	261
<i>Total Revenues</i>	17,579,223	17,581,418	17,791,843	210,425
Expenditures				
Current:				
Health	15,786,630	15,673,656	14,576,340	1,097,316
Employee Fringe Benefits	3,633,938	3,831,980	3,396,486	435,494
<i>Total Expenditures</i>	19,420,568	19,505,636	17,972,826	1,532,810
<i>Net Change in Fund Balance</i>	(1,841,345)	(1,924,218)	(180,983)	1,743,235
<i>Fund Balance Beginning of Year</i>	11,814,233	11,814,233	11,814,233	0
Prior Year Encumbrances Appropriated	482,447	482,447	482,447	0
<i>Fund Balance End of Year</i>	\$10,455,335	\$10,372,462	\$12,115,697	\$1,743,235

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
ADAMH Board Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$5,878,344	\$6,258,098	\$5,873,098	(\$385,000)
Rentals	178,074	189,578	177,915	(11,663)
Other	864,197	130,025	73,425	(56,600)
<i>Total Revenues</i>	<u>6,920,615</u>	<u>6,577,701</u>	<u>6,124,438</u>	<u>(453,263)</u>
Expenditures				
Current:				
Health	7,606,251	8,044,813	6,520,996	1,523,817
Employee Fringe Benefits	138,785	122,329	115,505	6,824
<i>Total Expenditures</i>	<u>7,745,036</u>	<u>8,167,142</u>	<u>6,636,501</u>	<u>1,530,641</u>
<i>Excess of Revenues</i> <i>Under Expenditures</i>	(824,421)	(1,589,441)	(512,063)	1,077,378
Other Financing Sources				
Transfers In	232,496	207,516	192,289	(15,227)
<i>Net Change in Fund Balance</i>	(591,925)	(1,381,925)	(319,774)	1,062,151
<i>Fund Balance Beginning of Year</i>	4,037,921	4,037,921	4,037,921	0
Prior Year Encumbrances Appropriated	711,925	711,925	711,925	0
<i>Fund Balance End of Year</i>	<u>\$4,157,921</u>	<u>\$3,367,921</u>	<u>\$4,430,072</u>	<u>\$1,062,151</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, 2011

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$5,120,630	\$5,124,842	\$4,900,757	(\$224,085)
Donations	20,225	20,242	19,357	(885)
Other	274,612	274,837	262,820	(12,017)
<i>Total Revenues</i>	5,415,467	5,419,921	5,182,934	(236,987)
Expenditures				
Current:				
Human Services	6,747,707	6,949,409	5,305,007	1,644,402
Employee Fringe Benefits	1,154,158	1,160,910	1,065,645	95,265
<i>Total Expenditures</i>	7,901,865	8,110,319	6,370,652	1,739,667
<i>Excess of Revenues Under Expenditures</i>	(2,486,398)	(2,690,398)	(1,187,718)	1,502,680
Other Financing Sources				
Transfers In	2,111,405	2,113,142	1,152,539	(960,603)
<i>Net Change in Fund Balance</i>	(374,993)	(577,256)	(35,179)	542,077
<i>Fund Balance Beginning of Year</i>	1,990,374	1,990,374	1,990,374	0
Prior Year Encumbrances Appropriated	271,939	271,939	271,939	0
<i>Fund Balance End of Year</i>	\$1,887,320	\$1,685,057	\$2,227,134	\$542,077

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2011

	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	\$10,993,228	\$207,012	\$1,468,779	\$12,669,019	\$744,621
Materials and Supplies Inventory	209,135	203,947	0	413,082	0
Accounts Receivable	2,281,855	1,182,080	675,037	4,138,972	0
<i>Total Current Assets</i>	<u>13,484,218</u>	<u>1,593,039</u>	<u>2,143,816</u>	<u>17,221,073</u>	<u>744,621</u>
<i>Noncurrent Assets</i>					
Non-Depreciable Capital Assets	2,231,033	288,290	540,000	3,059,323	0
Depreciable Capital Assets, Net	140,996,140	103,591,604	8,933,534	253,521,278	0
<i>Total Noncurrent Assets</i>	<u>143,227,173</u>	<u>103,879,894</u>	<u>9,473,534</u>	<u>256,580,601</u>	<u>0</u>
<i>Total Assets</i>	<u>156,711,391</u>	<u>105,472,933</u>	<u>11,617,350</u>	<u>273,801,674</u>	<u>744,621</u>
Liabilities					
<i>Current Liabilities</i>					
Accounts Payable	401,808	174,324	424,382	1,000,514	15,667
Contracts Payable	94,079	84,975	105,085	284,139	0
Accrued Wages and Benefits	110,751	8,646	3,755	123,152	0
Interfund Payable	0	0	0	0	1,085,417
Matured Compensated Absences Payable	1,024	0	0	1,024	0
Accrued Interest Payable	671,454	933,183	59,653	1,664,290	0
Intergovernmental Payable	71,576	10,901	2,556	85,033	398
Compensated Absences Payable	201,657	15,410	0	217,067	0
OWDA Loans Payable	3,331,290	2,742,873	802,123	6,876,286	0
OPWC Loans Payable	24,169	16,794	0	40,963	0
General Obligation Bonds Payable	0	39,975	0	39,975	0
Claims Payable	0	0	0	0	1,413,705
<i>Total Current Liabilities</i>	<u>4,907,808</u>	<u>4,027,081</u>	<u>1,397,554</u>	<u>10,332,443</u>	<u>2,515,187</u>
<i>Long-Term Liabilities (net of current portion)</i>					
Compensated Absences Payable	639,765	80,180	36,406	756,351	0
OWDA Loans Payable	35,682,003	42,134,338	1,290,965	79,107,306	0
OPWC Loans Payable	435,042	151,150	0	586,192	0
General Obligation Bonds Payable	0	39,970	0	39,970	0
<i>Total Long-Term Liabilities</i>	<u>36,756,810</u>	<u>42,405,638</u>	<u>1,327,371</u>	<u>80,489,819</u>	<u>0</u>
<i>Total Liabilities</i>	<u>41,664,618</u>	<u>46,432,719</u>	<u>2,724,925</u>	<u>90,822,262</u>	<u>2,515,187</u>
Net Assets					
Invested in Capital Assets, Net of Related Debt	103,754,669	58,754,794	7,380,446	169,889,909	0
Unrestricted (Deficit)	11,292,104	285,420	1,511,979	13,089,503	(1,770,566)
<i>Total Net Assets (Deficit)</i>	<u>\$115,046,773</u>	<u>\$59,040,214</u>	<u>\$8,892,425</u>	<u>\$182,979,412</u>	<u>(\$1,770,566)</u>

Net assets reported for business-type activities in the statement of net assets
are different because their share of internal service fund assets and liabilities is included. (265,246)

Net assets of business-type activities \$182,714,166

See accompanying notes to the basic financial statements

Medina County, Ohio
*Statement of Revenues, Expenses
and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2011*

	Business-Type Activities			Total	Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management		
Operating Revenues					
Charges for Services	\$10,563,824	\$7,283,208	\$8,988,171	\$26,835,203	\$10,336,316
Intergovernmental	0	0	40,735	40,735	0
Other	71,033	80,523	0	151,556	17,611
<i>Total Operating Revenues</i>	<u>10,634,857</u>	<u>7,363,731</u>	<u>9,028,906</u>	<u>27,027,494</u>	<u>10,353,927</u>
Operating Expenses					
Personal Services	6,723,874	1,000,113	243,867	7,967,854	167,396
Materials and Supplies	1,319,723	269,518	291,535	1,880,776	1,956
Contractual Services	4,022,878	2,448,033	5,997,767	12,468,678	666,247
Claims	0	0	0	0	8,427,961
Other Operating Expenses	275,821	290,304	333,050	899,175	169,041
Depreciation	4,632,549	2,535,127	426,067	7,593,743	0
<i>Total Operating Expenses</i>	<u>16,974,845</u>	<u>6,543,095</u>	<u>7,292,286</u>	<u>30,810,226</u>	<u>9,432,601</u>
<i>Operating Income (Loss)</i>	<u>(6,339,988)</u>	<u>820,636</u>	<u>1,736,620</u>	<u>(3,782,732)</u>	<u>921,326</u>
Non Operating Expenses					
Interest and Fiscal Charges	(1,403,359)	(2,028,412)	(130,263)	(3,562,034)	0
<i>Income (Loss) Before Contributions and Transfers</i>	<u>(7,743,347)</u>	<u>(1,207,776)</u>	<u>1,606,357</u>	<u>(7,344,766)</u>	<u>921,326</u>
Capital Contributions	5,960,251	916,923	0	6,877,174	0
Transfers In	46,107	0	0	46,107	0
<i>Change in Net Assets</i>	<u>(1,736,989)</u>	<u>(290,853)</u>	<u>1,606,357</u>	<u>(421,485)</u>	<u>921,326</u>
<i>Net Assets (Deficit) Beginning of Year - Restated (Note 3)</i>	<u>116,783,762</u>	<u>59,331,067</u>	<u>7,286,068</u>	<u>183,400,897</u>	<u>(2,691,892)</u>
<i>Net Assets (Deficit) End of Year</i>	<u>\$115,046,773</u>	<u>\$59,040,214</u>	<u>\$8,892,425</u>	<u>\$182,979,412</u>	<u>(\$1,770,566)</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.

119,876

Change in net assets of business-type activities

(\$301,609)

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2011

	Business-Type Activities				Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Totals	
Increase (Decrease) in Cash and Cash Equivalents					
Cash Flows from Operating Activities					
Cash Received from Customers	\$10,445,684	\$7,095,411	\$8,970,238	\$26,511,333	\$0
Cash Received from Interfund Services Provided	0	0	0	0	11,421,534
Other Cash Receipts	78,991	81,879	40,735	201,605	17,611
Cash Payments to Suppliers for Goods and Services	(5,436,335)	(2,650,440)	(6,430,911)	(14,517,686)	(664,915)
Cash Paid to Employees	(6,775,400)	(1,080,289)	(241,552)	(8,097,241)	(167,396)
Cash Paid for Claims	0	0	0	0	(10,422,193)
Other Operating Cash Payments	(275,821)	(290,304)	(333,050)	(899,175)	(169,041)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(1,962,881)</u>	<u>3,156,257</u>	<u>2,005,460</u>	<u>3,198,836</u>	<u>15,600</u>
Cash Flows from Noncapital Financing Activities					
Transfers In	46,107	0	0	46,107	0
Cash Flows from Capital and Related Financing Activities					
Payments for Capital Acquisition	(51,882)	(16,139)	(685,323)	(753,344)	0
Proceeds from OPWC	483,380	0	0	483,380	0
Proceeds from OWDA	1,857,749	212,043	0	2,069,792	0
Principal Paid on General Obligation Bonds	0	(39,975)	0	(39,975)	0
Interest Paid on General Obligation Bonds	0	(7,195)	0	(7,195)	0
Principal Paid on OWDA Loans	(3,297,899)	(2,786,969)	(758,285)	(6,843,153)	0
Interest Paid on OWDA Loans	(1,435,110)	(2,124,667)	(151,874)	(3,711,651)	0
Principal Paid on OPWC Loans	(24,169)	(16,794)	0	(40,963)	0
Receipts from Tap-in Fees	3,612,213	665,765	0	4,277,978	0
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>1,144,282</u>	<u>(4,113,931)</u>	<u>(1,595,482)</u>	<u>(4,565,131)</u>	<u>0</u>
Increase (Decrease) in Cash and Cash Equivalents	(772,492)	(957,674)	409,978	(1,320,188)	15,600
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>11,765,720</u>	<u>1,164,686</u>	<u>1,058,801</u>	<u>13,989,207</u>	<u>729,021</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$10,993,228</u>	<u>\$207,012</u>	<u>\$1,468,779</u>	<u>\$12,669,019</u>	<u>\$744,621</u>

(continued)

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2011

	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)	(\$6,339,988)	\$820,636	\$1,736,620	(\$3,782,732)	\$921,326
<i>Adjustments:</i>					
Depreciation	4,632,549	2,535,127	426,067	7,593,743	0
(Increase) Decrease in Assets:					
Accounts Receivable	(82,950)	(68,563)	(16,929)	(168,442)	0
Materials and Supplies Inventory	1,634	(69,003)	0	(67,369)	0
Increase (Decrease) in Liabilities:					
Accounts Payable	52,828	(142,151)	259,836	170,513	3,288
Contracts Payable	(135,122)	84,975	(361,745)	(411,892)	0
Retainage Payable	0	0	0	0	0
Matured Interest Payable	0	0	0	0	0
Compensated Absences Payable	17,451	(49,377)	5,340	(26,586)	0
Accrued Wages	(68,977)	(30,799)	(3,025)	(102,801)	0
Intergovernmental Payable	(40,306)	75,412	(40,704)	(5,598)	(199)
Claims Payable	0	0	0	0	(1,994,232)
Interfund Payable	0	0	0	0	1,085,417
<i>Total Adjustments</i>	4,377,107	2,335,621	268,840	6,981,568	(905,726)
<i>Net Cash Provided by (Used for) Operating Activities</i>	(\$1,962,881)	\$3,156,257	\$2,005,460	\$3,198,836	\$15,600

Noncash Activities:

The Medina County Sewer District received donated capital assets from developers in the amount of \$2,348,038 and the Medina County Water District received donated capital assets from developers in the amount of \$362,355. These amounts are included in capital contributions.

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2011

Assets	
Equity in Pooled Cash and Cash Equivalents	\$20,343,299
Cash and Cash Equivalents in Segregated Accounts	3,228,996
Cash and Cash Equivalents with Fiscal Agents	168
Property Taxes Receivable	219,708,788
Accrued Interest Receivable	8,176
Special Assessments Receivable	9,521,285
Intergovernmental Receivable	<u>6,297,574</u>
<i>Total Assets</i>	<u><u>\$259,108,286</u></u>
Liabilities	
Intergovernmental Payable	\$5,398,207
Deposits Held and Due to Others	34,833
Payroll Withholdings	961,985
Undistributed Assets	<u>252,713,261</u>
<i>Total Liabilities</i>	<u><u>\$259,108,286</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, 2011

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 Board (ADAMH), 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 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. 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 20, 22, 23, and 24 to the basic financial statements. These organizations are:

- Medina County Emergency Management Agency
- Northeast Ohio Areawide Coordinating Agency (NOACA)
- Medina County Family First Council
- Lorain Medina Community Based Correctional Facility Judicial Corrections Board
- North East Ohio Network (NEON)
- County Risk Sharing Authority, Inc. (CORSA)
- Medina County Library District
- Medina County Park 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
- Local Emergency Planning Commission
- Medina County Family First Council

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Medina County Park District
Medina County Emergency Management Agency

The County's management believes these financial statements present all activities for which the County is financially accountable.

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 County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its enterprise funds unless those pronouncements conflict with or contradict GASB pronouncements. The County has elected not to apply FASB statements and interpretations issued after November 30, 1989, to its business-type activities and enterprise funds. The more significant of the County's accounting policies are described below.

Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net assets 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 assets 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 assets 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, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support 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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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 liabilities is reported as fund balance. The following are the County's major governmental funds:

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 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.

ADAMH Board Special Revenue Fund The ADAMH Board special revenue fund accounts for and reports 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.

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, committed, or assigned to a particular purpose.

Proprietary Funds Proprietary funds focus on the determination of operating income, changes in net assets, 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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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. County waste is directed to the facility where recyclables are recovered from the waste stream.

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 assets and changes in net assets. 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 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, the Emergency Planning Commission, Family First Council, Emergency Management Agency 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 all liabilities associated with the operation of the County are included on the statement of net assets. The statement of activities present increases (i.e., revenues) and decreases (i.e., expenses) in total net assets.

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 current liabilities 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 all liabilities associated with the operation of these funds are included on the statement of fund net assets. The statement of revenues, expenses and changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in total net assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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 the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, 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 8). Revenue from grants, entitlements 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 tax (See Note 9), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

Deferred Revenue Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2011, but which were levied to finance year 2012 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

Expenses/Expenditures 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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Budgetary Data

All funds, other than agency funds, are legally required to be budgeted and appropriated. The enterprise debt service fund is budgeted as part of the debt service fund and is included with the appropriate enterprise funds on the GAAP basis. 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.

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 final 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 fiscal 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 or escrow 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 an advance to various special revenue and enterprise funds to eliminate the funds' negative cash balances. These various 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 (N.E.O.N.) 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 2011, investments were limited to federal home loan bank notes.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost.

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 2011 amounted to \$700,306 which includes \$662,125 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 or enabling legislation. 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 assets 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 assets 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 fair market 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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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:

Description	Estimated Lives
Buildings (including sewage and water treatment 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.

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 assets, 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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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, and compensated absences 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 Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt 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 assets are reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Net assets restricted for other purposes include resources restricted for computer operations, prisoner housing and transportation improvement operations.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are 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 interfund loans.

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 or enabling legislation (County Resolutions).

Enabling legislation authorizes the County to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the County can be compelled by an external party-such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (resolution) of County Commissioners. Those committed amounts cannot be used for any other purpose unless County Commissioners removes

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the County Commissioners, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints are not considered to be legally enforceable. 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.

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. 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.

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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Bond Issuance Costs

Bond issuance costs for underwriting fees and bond insurance for the general obligation bonds are being amortized using the straight-line method over the life of the bonds on the government-wide statements. The straight-line method of amortization is not materially different from the effective-interest method. On the governmental financial statements, issuance costs are reported as an expenditure in the fiscal year in which the bonds are issued. Bond issuance costs are generally paid from bond proceeds.

As permitted by State Statute, the County paid bond issuance costs from the bond proceeds and therefore does not consider that portion of the debt to be capital-related debt. That portion of the debt was offset against the unamortized bond issuance costs which were included in the determination of unrestricted net assets. Reporting both within the same element of net assets prevents one classification from being overstated while another is understated by the same amount.

Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County administration and that are either unusual in nature or infrequent in occurrence.

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 Principles and Restatement of Prior Year’s Fund Balance/Net Assets

Changes in Accounting Principles

For fiscal year 2011, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 54, “Fund Balance Reporting and Governmental Fund Type Definitions” and Statement No. 59, “Financial Instruments Omnibus”.

GASB Statement No. 54 enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement establishes fund balance classifications that compromise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The implementation of this statement resulted in the reclassification of certain funds and restatement of the County’s financial statements.

GASB Statement No. 59 addresses significant practice issues that have arisen when accounting for financial instruments and external investment pools. The implementation of this statement did not result in any change in the County’s financial statements.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Restatement of Prior Year's Fund Balance/Net Assets

During 2011, it was determined that the implementation of GASB Statement No. 54 had the following effect on fund balances of the major and nonmajor funds as they were previously reported.

	General	Achievement Center	ADAMH
Fund Balance at December 31, 2010	\$9,203,766	\$13,576,404	\$4,051,864
GASB 54 Change in in Fund Structure	<u>(1,157,767)</u>	<u>0</u>	<u>0</u>
Adjusted Fund Balance at January 1, 2011	<u>\$8,045,999</u>	<u>\$13,576,404</u>	<u>\$4,051,864</u>

	Public Assistance	Other Governmental Funds	Total Governmental Funds
Fund Balance at December 31, 2010	\$1,606,188	\$16,285,324	\$44,723,546
GASB 54 Change in in Fund Structure	<u>(8,206)</u>	<u>868,269</u>	<u>(297,704)</u>
Adjusted Fund Balance at January 1, 2011	<u>\$1,597,982</u>	<u>\$17,153,593</u>	<u>\$44,425,842</u>

During 2011, it was determined that governmental activities capital assets had been understated, and there previously was no look-back adjustment for the enterprise funds' participation in the internal service fund in the amounts of \$1,815,988 and \$385,122, respectively. The restatement increased governmental activities net assets from \$98,834,713 to \$100,738,119 at January 1, 2011.

During 2011, it was also determined that business-type activities capital assets had been overstated and there previously was no look-back adjustment for the enterprise funds' participation in the internal service funds. Therefore, there is the following adjustment of net assets:

	Sewer	Water	Solid Waste	Total Business-Type
Net Assets at December 31, 2010	\$118,515,657	\$59,331,067	\$7,286,068	\$185,132,792
Capital Assets	<u>(1,731,895)</u>	<u>0</u>	<u>0</u>	<u>(1,731,895)</u>
Adjusted Net Assets at January 1, 2011	<u>\$116,783,762</u>	<u>\$59,331,067</u>	<u>\$7,286,068</u>	<u>\$183,400,897</u>
			Internal Service Look-back Adjustment	(385,122)
				<u>\$183,015,775</u>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 4 - Compliance and Accountability

Legal Compliance

The County had negative cash fund 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	\$2,248
Community Housing Improvement	62,312
Ohio Criminal Justice Service	4,568
Office of Older Adults	33,381
Safe Communities	4,194
Title VI-D	30,390
Transportation Program	210,546
Victim Assistance	5,338
Debt Service Fund	
Special Assessment Bond Retirement	65,580
Internal Service Fund	
Self Insurance Healthcare	1,085,417

These cash deficits are a result of monies being expended with the expectation that the County will be reimbursed during 2012.

Although these cash deficits were not corrected by year end, management has indicated that cash will be closely monitored to prevent future violations.

Fund Deficits

The following funds had a deficit fund balance or deficit net assets as of December 31, 2011:

<i>Special Revenue Funds</i>	
Community Development Block Grant	\$110,318
Community Housing Improvement	76,275
Community Oriented Policing Services	11,588
Office for Older Adults	14,075
Ohio Criminal Justice Service	6,091
Safe Communities	4,193
Title VI-D	41,181
Transportation Program	872,315
<i>Debt Service Fund</i>	
Special Assessment Bond Retirement	492,725
<i>Capital Projects Fund</i>	
County Capital Improvements	948,563
<i>Internal Service</i>	
Self Insurance Healthcare	2,465,495

The deficits resulted from the recognition of accrued liabilities. 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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

At December 31, 2011, the employee health insurance internal service fund had deficit net assets which management is currently analyzing the operations of this fund to determine appropriate action to alleviate the deficit.

Note 5 - Budgetary Basis of Accounting

While reporting financial position, results of operations and changes in fund balance/net assets 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. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year end encumbrances are treated as expenditures (budget) rather than as an assignment or commitment of fund balance (GAAP).
4. Investments are reported at fair value (GAAP) rather than cost (budget).

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	ADAMH Board	Public Assistance
GAAP Basis	(\$665,464)	\$158,182	\$162,305	(\$25,286)
Net Adjustment for Revenue Accruals	981,867	(48,391)	0	(3,429)
Net Adjustment for Expenditure Accruals	(348,737)	113,405	286,060	187,609
Encumbrances	(933,361)	(404,179)	(768,139)	(194,073)
Budget Basis	<u>(\$965,695)</u>	<u>(\$180,983)</u>	<u>(\$319,774)</u>	<u>(\$35,179)</u>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 6 – 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 presented below:

Fund Balances	General	Achievement Center	ADAMH	Public Assistance	Other Governmental	Total
<u>Nonspendable:</u>						
Inventory	\$92,528	\$107,517	\$0	\$0	\$452,922	\$652,967
Unclaimed Funds	52,703	0	0	0	0	52,703
<i>Total Nonspendable</i>	<u>145,231</u>	<u>107,517</u>	<u>0</u>	<u>0</u>	<u>452,922</u>	<u>705,670</u>
<u>Restricted for:</u>						
General	88,730	0	0	0	0	88,730
Achievement Center	0	13,627,069	0	0	0	13,627,069
ADAMH	0	0	4,214,169	0	0	4,214,169
Public Assistance	0	0	0	1,572,696	0	1,572,696
Debt Retirement	0	0	0	0	30,567	30,567
Community Services	0	0	0	0	817,603	817,603
Children's Services	0	0	0	0	919,770	919,770
Enforcement Services	0	0	0	0	2,933,435	2,933,435
Computer	0	0	0	0	466,679	466,679
Auto and Gas	0	0	0	0	4,502,819	4,502,819
Ditch Maintenance	0	0	0	0	4,864,906	4,864,906
Dog and Kennel	0	0	0	0	375,870	375,870
Port Authority	0	0	0	0	36,099	36,099
Real Estate Assessment	0	0	0	0	2,374,843	2,374,843
Revolving Loan	0	0	0	0	162,328	162,328
School Sales Tax	0	0	0	0	1,451,362	1,451,362
Transportation	0	0	0	0	192,645	192,645
Webcheck	0	0	0	0	47,153	47,153
<i>Total Restricted</i>	<u>88,730</u>	<u>13,627,069</u>	<u>4,214,169</u>	<u>1,572,696</u>	<u>19,176,079</u>	<u>38,678,743</u>
<u>Assigned to:</u>						
Other Purposes	91,494	0	0	0	0	91,494
Achievement Center Construction	0	0	0	0	395,602	395,602
<i>Total Assigned</i>	<u>91,494</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>395,602</u>	<u>487,096</u>
Unassigned (deficits):	<u>7,055,080</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,577,324)</u>	<u>4,477,756</u>
Total Fund Balances	<u><u>\$7,380,535</u></u>	<u><u>\$13,734,586</u></u>	<u><u>\$4,214,169</u></u>	<u><u>\$1,572,696</u></u>	<u><u>\$17,447,279</u></u>	<u><u>\$44,349,265</u></u>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 7 - Deposits and Investments

Monies held by the County are classified by State Statute into two categories, active and inactive. Active monies are public monies determined to be necessary to meet current demand 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.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the Treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

Monies held by the County, which are not considered active, are classified as inactive. Inactive monies may be deposited or invested in the following securities provided a written investment policy has been filed 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 payment of principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities 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, Government National Mortgage Association, and Student Loan Marketing 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 that 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 that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposits or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above and repurchase agreements secured by such obligations, provided that 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 similar securities or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

- a. Commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification 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 purchase by the federal reserve system and which mature within 180 days after purchase.
10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that 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. 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 consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper.
12. One 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.

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. Other than corporate notes, commercial paper, and bankers acceptances, an investment 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. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Deposits

At December 31, 2011, the County's Achievement Center Special Revenue Fund had a cash balance of \$853,955 with NEON, a jointly governed organization (See Note 22). 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, 2011, the County had the following investments:

	<u>Fair Value</u>	<u>Maturity</u>
Federal Home Loan Bank Notes	\$2,000,000	September 27, 2013
Federal Home Loan Bank Notes	999,997	January 13, 2014
Federal Home Loan Bank Notes	<u>2,000,000</u>	June 28, 2013
Total	<u><u>\$4,999,997</u></u>	

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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 Federal Home Loan Bank Notes are exposed to custodial credit risk in that they are uninsured, unregistered and held by the counterparty's trust department or agent. 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 Home Loan Bank Notes carry a rating of AAA by Standard & Poor's. 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. The County's Federal Home Loan Bank Notes allocation as of December 31, 2011 is 100 percent.

Note 8 - Property Taxes

Property taxes include amounts levied against all real and public utility personal property located in the County. Property tax revenue received during 2011 for real and public utility property taxes represents collections of 2010 taxes.

2011 real property taxes are levied after October 1, 2011, on the assessed value as of January 1, 2011, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2011 real property taxes are collected in and intended to finance 2012.

Real property taxes are payable annually or semi-annually. If paid annually, the 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. 2011 public utility property taxes became a lien December 31, 2010, are levied after October 1, 2011, and are collected in 2012 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2011, was \$7.07 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2011 property tax receipts were based are as follows:

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Real Estate	
Residential/Agricultural	\$3,670,351,550
Other Real Estate	747,843,440
Tangible Personal Property	
Public Utility	<u>91,176,320</u>
Total Valuation	<u><u>\$4,509,371,310</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, 2011, and for which there is an enforceable claim. In the general fund, the board of development disabilities fund, the aging fund and the community mental health fund, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2011 operations and collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

Note 9 - 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 and 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 each month. The Office of Budget and Management then has five days in which to draw the warrant payable to the County.

Proceeds of the sales tax are credited to the general fund. 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 2011.

Note 10 – Receivables

Receivables at December 31, 2011, consisted of property taxes, sales taxes, interest, 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 \$4,112,725 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$331,966.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Loans expected to be collected in more than one year amount to \$141,508 in the revolving loan special revenue fund.

A summary of the principal items of intergovernmental receivables follows:

Governmental Activities	
Local Government	\$2,483,010
Achievement Center Receivable	1,986,025
Motor Vehicle License Registration	1,215,894
Gasoline Tax	750,485
Permissive Tax	675,745
Children's Services Grants and Subsidies	423,858
Cents Per Gallon	255,913
Other	214,679
Sheriff's Receivable	144,698
Child Support Enforcement Grants and Subsidies	138,115
Election Expense Receivable	94,001
Transportation Program Grants and Subsidies	91,467
Municipal Fine Distribution	79,257
Workforce Development Grants and Subsidies	62,590
Inmate Housing	1,000
<i>Total Governmental Activities</i>	\$8,616,737

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 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 2011 due to the installation of an automated system.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 12 - Capital Assets

Capital asset activity for the year ended December 31, 2011, was as follows:

	Balance 01/01/11	Additions	Deletions	Balance 12/31/11
<i>Governmental Activities:</i>				
Capital Assets not being depreciated:				
Land	\$3,036,655	\$0	\$0	\$3,036,655
Construction in Progress	761,850	1,601,635	(698,047)	1,665,438
Total Capital Assets not being depreciated	3,798,505	1,601,635	(698,047)	4,702,093
Capital Assets being depreciated:				
Buildings	48,698,463	0	(39,105)	48,659,358
Improvements Other Than Buildings	2,882,877	0	0	2,882,877
Equipment	13,051,676	684,270	(827,253)	12,908,693
Infrastructure:				
Bridges	14,937,946	363,258	0	15,301,204
Roads	35,328,183	0	0	35,328,183
Culverts	3,238,486	183,933	0	3,422,419
Signals	315,370	0	0	315,370
Total Capital Assets being depreciated	118,453,001	1,231,461	(866,358)	118,818,104
Accumulated Depreciation:				
Buildings	(16,837,507)	(950,990)	15,511	(17,772,986)
Improvements Other Than Buildings	(706,259)	(57,409)	0	(763,668)
Equipment	(10,034,119)	(788,533)	798,695	(10,023,957)
Infrastructure:				
Bridges	(4,157,046)	(298,757)	0	(4,455,803)
Roads	(32,094,802)	(788,752)	0	(32,883,554)
Culverts	(509,910)	(64,765)	0	(574,675)
Signals	(285,884)	(3,683)	0	(289,567)
Total Accumulated Depreciation	(64,625,527)	(2,952,889) *	814,206	(66,764,210)
Capital Assets being depreciated, net	53,827,474	(1,721,428)	(52,152)	52,053,894
Governmental Activities Capital Assets, Net	\$57,625,979	(\$119,793)	(\$750,199)	\$56,755,987

* Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$583,303
Judicial	26,647
Public Safety	238,057
Public Works	1,446,411
Health	416,697
Human Services	241,774
Total	\$2,952,889

Medina County, Ohio
Notes to the Basic Financial Statements
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	Balance 01/01/11	Additions	Deletions	Balance 12/31/11
<i>Business-Type Activities:</i>				
Capital Assets not being depreciated:				
Land	\$1,001,720	\$0	\$0	\$1,001,720
Construction in Progress	650,419	1,619,359	(212,175)	2,057,603
Total Capital Assets not being depreciated	1,652,139	1,619,359	(212,175)	3,059,323
Capital Assets being depreciated:				
Buildings	17,518,936	0	0	17,518,936
Improvements Other Than Buildings	108,299,420	0	0	108,299,420
Equipment	5,937,719	766,234	(50,777)	6,653,176
Infrastructure:				
Water Lines	114,060,749	362,355	0	114,423,104
Sewer Lines	130,778,858	728,679	0	131,507,537
Total Capital Assets being depreciated	376,595,682	1,857,268	(50,777)	378,402,173
Accumulated Depreciation:				
Buildings	(7,221,677)	(338,743)	0	(7,560,420)
Improvements Other Than Buildings	(71,661,611)	(2,033,427)	0	(73,695,038)
Equipment	(5,006,221)	(287,084)	50,777	(5,242,528)
Infrastructure:				
Water Lines	(12,104,385)	(2,272,725)	0	(14,377,110)
Sewer Lines	(21,344,035)	(2,661,764)	0	(24,005,799)
Total Accumulated Depreciation	(117,337,929)	(7,593,743)	50,777	(124,880,895)
Capital Assets being depreciated, net	259,257,753	(5,736,475)	0	253,521,278
Business-Type Activities Capital Assets, Net	\$260,909,892	(\$4,117,116)	(\$212,175)	\$256,580,601

Note 13 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Plan Description – The County participates 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 in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

Medina County, Ohio
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OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, 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 statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law enforcement and public safety employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in State and local divisions and 12 percent for law enforcement and public safety members. For the year ended December 31, 2011, members in state and local divisions contributed 10 percent of covered payroll while public safety and law enforcement members contributed 11.0 percent and 11.6 percent, respectively. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. For 2011, member and employer contribution rates were consistent across all three plans.

The County's 2011 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.10 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. The portion of employer contribution allocated to health care for members in the Traditional Plan was 4.00 percent for 2011. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent for 2011. Employer contribution rates are actuarially determined.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2011, 2010, and 2009 were \$5,117,223, \$4,794,890, and \$4,379,270, respectively. For 2011, 98.81 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2010 and 2009. Contributions to the Member-Directed Plan for 2011 were \$161,754 made by the County and \$115,539 made by plan members.

State Teachers Retirement System

Plan Description – The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple-employer public employee retirement system. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio 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. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. 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 DC Plan and

Medina County, Ohio
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the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Ohio Revised Code Chapter 3307.

A DB or Combined Plan member with five or more years of credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor 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 - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. For the fiscal year ended June 30, 2011, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2011, 2010, and 2009 were \$155,901, \$163,065, and \$159,150, respectively. For 2011, 82.34 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2010 and 2009. There were no contributions made by the County and plan members to the DC and Combined Plans for fiscal year 2011.

Note 14 – Postemployment Benefits

Ohio Public Employees Retirement System

Plan Description – 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 plan for qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. The plan includes a medical plan, prescription drug program and Medicare Part B premium reimbursement.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Medina County, Ohio
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Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The post-employment health care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund post-retirement health care through contributions to OPERS. A portion of each employer’s contribution to OPERS is set aside for the funding of post-retirement health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2011, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 18.10 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 4.0 percent for 2011. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent for 2011.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment health care plan.

The County’s contributions allocated to fund post-employment health care benefits for the years ended December 31, 2011, 2010, and 2009 were \$1,985,372, \$2,677,110, and \$3,050,658, respectively. For 2011, 95.4 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2010 and 2009.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased on January 1 of each year from 2006 to 2008. Rates for law enforcement and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

State Teachers Retirement System

Plan Description – The County contributes to the cost-sharing multiple-employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians’ fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which may be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2011, STRS Ohio allocated employer contributions equal to 1

Medina County, Ohio
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For the Year Ended December 31, 2011

percent of covered payroll to post-employment health care. The County's contributions for health care for the years ended December 31, 2011, 2010, and 2009 were \$11,992, \$12,543, and \$12,242 respectively. For 2011, 82.34 percent has been contributed, with the balance being reported as an intergovernmental payable. The full amount has been contributed for fiscal year 2010 and 2009.

Note 15 - 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 2011, the County contracted with County Risk Sharing Authority, Inc. (CORSA), a risk sharing pool (See Note 23), for liability and property insurance, medical/professional liability at the County Home and Jail, 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
Excess Liability	5,000,000
Property	267,199,141
Equipment Breakdown	100,000,000
Crime	1,000,000
County Home Medical Liability	2,000,000
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.

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.

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The claims liability of \$36,376 reported in the fund at December 31, 2011, is based on an estimate by the County Auditor's Office and the Bureau of Workers' Compensation. The claims liability reported in the workers' compensation internal service fund at December 31, 2011, 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 2011 were:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2010	\$7,103	\$60,498	\$49,581	\$18,020
2011	18,020	291,489	273,133	36,376

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 2011, depending on the type of coverage the employee selects, the monthly premium paid by the County ranged from \$200 to \$342 for single coverage, from \$481 to \$792 for single plus one coverage, and from \$760 to \$1,242 for family coverage. Employee contributions ranged from \$10 to \$38 for single coverage, from \$24 to \$88 for single plus one coverage, and from \$40 to \$138 for family coverage. An excess coverage insurance policy covers individual claims in excess of \$175,000 and aggregate claims in excess of \$8,861,705.

The liability for unpaid claims costs of \$1,377,329 reported in the fund at December 31, 2011, 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.

Changes in the fund's claims liability amount in 2010 and 2011 were:

<u>Year</u>	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claims Payments</u>	<u>Balance at End of Year</u>
2010	\$3,098,599	\$9,511,348	\$9,220,030	\$3,389,917
2011	3,389,917	8,136,472	10,149,060	1,377,329

Note 16 - 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
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Note 17 - 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 Date	Interest Rate		Original Issue Amount	Date of Maturity
Business-Type Activities:					
General Obligation Bonds					
<i>Medina County Water District:</i>					
S.D. Improvements, Pearl/Norwalk	1995	5.94	%	\$789,522	2013
OWDA Loans					
<i>Medina County Water District:</i>					
Chippewa Ext. and S-1	1988	7.65		813,025	2013
Route 162 Water Tower/Avon Lake	1996	5.85		2,731,477	2021
Route 162 Waterline	1996	6.58		621,460	2016
River Styx	1996	6.64		156,174	2016
Station, River, Grafton Roads	1996	5.90		1,973,583	2016
Ryan, Avon, Marks Roads	1997	7.38		997,293	2017
Stieger 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	2018
Water Distribution System	2000	5.73		2,129,497	2020
Northwest Storage	2001	4.38		3,960,550	2021
Metzger, Muntz and Sleepy Hollow	2001	5.56		942,260	2021
Lester Wolff	2002	6.41		1,167,264	2022
Granger Tanks	2004	3.90		1,104,529	2022
Remsen, Huffman, Hamlin Roads	2003	4.65		738,112	2023
Spieth	2003	4.87		6,709,453	2023
Spieth Pump Station	2003	4.65		2,791,274	2023
Water System Expansion	2005	4.64		2,470,430	2024
Water System Expansion	2004	4.65		4,167,015	2024
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
Water Meters and Meter Shop	2006	4.56		985,580	2026
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
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 Improvements	2008	4.21		4,326,187	2035
<i>Medina County Sewer District:</i>					
RRSD#390354	1972	6.25		873,171	2011
RRSD#390657	1977	5.25		2,720,924	2016

(continued)

Medina County, Ohio
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	Original Issue Date	Interest Rate	Original Issue Amount	Date of Maturity
Business-Type Activities (continued):				
OWDA Loans				
<i>Medina County Sewer District (continued):</i>				
Sewer Replacement and Rehabilitation	2010	2.91 %	\$1,585,152	2032
Hamilton Road	1993	5.20	1,131,017	2013
Chippewa	1993	5.00	2,600,613	2013
Brunswick Gardens	1993	7.54	487,832	2013
Hinckley Wastewater Treatment	1997	3.68	9,062,842	2016
Hamilton	1997	4.16	724,553	2016
Marks Sewer	1997	4.35	1,400,823	2016
Brunswick Rehab	1997	4.16	1,038,847	2016
Medina City Rehab	2001	3.02	1,747,252	2020
Plum Creek	2002	3.64	1,844,522	2022
Liverpool Treatment	2002	3.56	36,975,879	2023
Route 252 Sewer	2003	3.95	587,464	2022
Reservoir Sewer Replacement	2005	3.81	1,215,095	2025
MRF Equipment	2010	5.33	1,167,357	2022
Valley City Sanitary Pump Station Replacement	2005	4.10	1,407,799	2026
Pumper Station Improvements	2005	3.75	380,122	2016
Brunswick Sanitary Sewer Replacement	2006	4.09	1,167,359	2016
Sanitary Sewer Replacement	2007	4.11	1,600,700	2029
Sanitary Sewer Improvements	2009	4.11	311,286	2029
Rustic Hills Sanitary Sewers	2011	3.27	11,473	2033
<i>Solid Waste District:</i>				
Central Processing Facility	2002	5.70	7,833,046	2014
OPWC Loan				
<i>Medina County Water District:</i>				
Water Loop	2001	0.00	335,885	2021
<i>Medina County Sewer District:</i>				
Waterline Relocation	2012	0.00	483,380	2031
Governmental Activities:				
General Obligation Bonds				
Various Improvement Bonds	2002	2.68	1,125,000	2017
Refunding Bonds - Serial	2009	Variable	3,105,000	2018
Refunding Bonds - Term	2009	Variable	1,760,000	2029
OPWC Loans				
Guilford Road Bridge Replacement	1997	0.00	91,758	2017
Ryan Road Bridge Replacement	2006	0.00	120,530	2015
Westfield, Blake and Lodi Resurfacing	2010	0.00	22,065	2019
OWDA Loans				
County Home Sewer	1995	3.54	122,581	2014
Fair Board Water	2002	4.65	192,144	2011

(continued)

Medina County, Ohio
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	Original Issue Date	Interest Rate	Original Issue Amount	Date of Maturity
Governmental Activities (continued):				
Special Assessment Bonds with Governmental Commitment				
Sewer Improvements, Series 1992	1992	5.90 %	\$125,000	2012
State Route 18	1994	6.30	2,100,000	2013
Deferred Assessments	1995	5.94	177,262	2013
Water Improvements #5	2000	Variable	650,000	2019
Gateway Drive	2003	Variable	415,000	2023
OWDA Loans Paid from Special Assessments				
State Route 18 Water	1994	7.14	751,939	2014
State Route 18 Sewer	1994	5.20	1,917,178	2014

A schedule of changes in bonds and other long-term obligations of the County during 2011 follows:

	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011	Amount Due in One Year
Business-Type Activities:					
General Obligation Bonds					
<i>Medina County Water District:</i>					
S.D. Improvements, Pearl/Norwalk	\$119,920	\$0	\$39,975	\$79,945	\$39,975
OWDA Loans					
<i>Medina County Water District:</i>					
Chippewa Ext and S-1	162,039	0	61,503	100,536	66,208
Route 162 Water Tower/Avon Lake	1,617,770	0	115,999	1,501,771	122,785
Route 162 Waterline	254,731	0	40,000	214,731	42,631
River Styx	64,206	0	10,068	54,138	10,737
Station, River, Grafton Roads	781,398	0	124,569	656,829	131,918
Ryan, Avon, Marks Roads	486,119	0	61,060	425,059	65,566
Stiegler and Crocker Roads	531,851	0	66,804	465,047	71,734
Lafayette Waterline Loop	565,531	0	60,991	504,540	64,950
Water System Expansion	1,887,488	0	98,372	1,789,116	102,989
Water Distribution System	1,301,922	0	107,011	1,194,911	113,143
Northwest Storage	2,540,779	0	195,296	2,345,483	203,943
Metzger Muntz and Sleepy Hollow	619,299	0	44,837	574,462	47,364
Lester Wolff	840,113	0	51,330	788,783	54,672
Granger Tanks	761,310	0	50,847	710,463	52,850
Remsen, Huffman, Hamlin Roads	520,513	0	33,266	487,247	34,830
Spieth	4,907,109	0	293,275	4,613,834	307,731
Spieth Pump Station	2,029,156	0	122,941	1,906,215	128,724
Water System Expansion	667,383	0	66,660	600,723	70,872

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For the Year Ended December 31, 2011

	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011	Amount Due in One Year
Business-Type Activities (continued):					
OWDA Loans (continued)					
<i>Medina County Water District (continued):</i>					
Water System Expansion	\$3,012,302	\$0	\$164,773	\$2,847,529	\$172,523
Waterline Extensions	2,235,776	0	113,064	2,122,712	118,093
Foskett/Station/Beck Roads Waterline	988,275	0	49,978	938,297	52,200
State Route 18 Waterline Relocation	687,293	0	34,613	652,680	35,959
Waterline Extensions	1,420,675	0	68,043	1,352,632	71,147
Water Meters and Meter Shop	1,324,175	169,772	74,550	1,419,397	0
Hinckley Township Storage and Water Tank	2,723,414	0	119,304	2,604,110	124,124
Granger and Medina Townships Waterline	2,558,571	0	112,083	2,446,488	116,611
Hinckley Township Waterline and Ledge Road Pump	2,384,582	0	102,498	2,282,084	106,377
Chatham Township Waterlines	3,182,180	0	136,304	3,045,876	141,519
Plum Creek Waterline	640,534	0	24,676	615,858	25,696
Hinckley Waterline Phase 3	1,292,669	0	51,073	1,241,596	53,043
Westfield Center Water System Purchase	736,790	0	30,809	705,981	31,934
Westfield Center Water Plant Improvement	3,726,184	42,271	100,372	3,668,083	0
<i>Medina County Water District OWDA Loans</i>	<u>47,452,137</u>	<u>212,043</u>	<u>2,786,969</u>	<u>44,877,211</u>	<u>2,742,873</u>
<i>Medina County Sewer District:</i>					
RRSD #390354	57,262	0	57,262	0	0
RRSD #390657	408,139	0	68,023	340,116	68,024
Sewer Replacement and Rehabilitation	304,981	1,176,610	0	1,481,591	0
Hamilton Road	212,251	0	81,646	130,605	85,947
Chippewa	481,300	0	185,421	295,879	194,809
Brunswick Gardens	105,429	0	40,049	65,380	43,069
Hinckley Wastewater Treatment	3,426,083	0	520,251	2,905,832	539,572
Hamilton	282,657	0	42,397	240,260	44,179
Marks Sewer	552,348	0	82,445	469,903	86,070
Brunswick Rehab	405,271	0	60,788	344,483	63,343
Medina City Rehab	1,003,586	0	87,371	916,215	90,029
Plum Creek	1,218,608	0	87,063	1,131,545	90,261
Liverpool Treatment	26,049,904	0	1,687,662	24,362,242	1,748,278
Route 252 Sewer	405,687	0	27,016	378,671	28,094
Reservoir Sewer Replacement	966,424	0	51,025	915,399	52,987
MRF Equipment	245,658	669,666	0	915,324	0
Valley City Sanitary Pump Station Replacement	1,209,563	0	54,794	1,154,769	57,064
Pumper Station Improvements	244,765	0	37,101	207,664	38,505
Brunswick Sanitary Sewer Replacement	1,088,423	0	41,930	1,046,493	43,663
Sanitary Sewer Replacement	1,547,789	0	55,108	1,492,681	57,396
Sanitary Sewer Improvements	237,315	0	30,547	206,768	0
Rustic Hills Sanitary Sewers	0	11,473	0	11,473	0
<i>Medina County Sewer District OWDA Loans</i>	<u>40,453,443</u>	<u>1,857,749</u>	<u>3,297,899</u>	<u>39,013,293</u>	<u>3,331,290</u>
<i>Solid Waste</i>					
Central Processing Facility	2,851,373	0	758,285	2,093,088	802,123
<i>Total OWDA Loans</i>	<u>\$90,756,953</u>	<u>\$2,069,792</u>	<u>\$6,843,153</u>	<u>\$85,983,592</u>	<u>\$6,876,286</u>

(continued)

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011	Amount Due In One Year
Business-Type Activities (continued):					
OPWC Loan					
Water Loop	\$184,738	\$0	\$16,794	\$167,944	\$16,794
Waterline Relocation	0	483,380	24,169	459,211	24,169
<i>Total OPWC Loans</i>	<u>184,738</u>	<u>483,380</u>	<u>40,963</u>	<u>627,155</u>	<u>40,963</u>
Compensated Absences Payable	1,001,028	215,014	242,624	973,418	217,067
<i>Total Business-Type Activities</i>	<u>\$92,062,639</u>	<u>\$2,768,186</u>	<u>\$7,166,715</u>	<u>\$87,664,110</u>	<u>\$7,174,291</u>
Governmental Activities:					
General Obligation Bonds					
Various Improvement Bonds	\$590,000	\$0	\$75,000	\$515,000	\$80,000
Unamortized Discount	(5,222)	0	(746)	(4,476)	0
Refunding Bonds - Serial	2,475,000	0	320,000	2,155,000	325,000
Refunding Bonds - Term	1,760,000	0	0	1,760,000	0
Accounting Loss	(30,035)	0	(1,623)	(28,412)	0
Premium	49,492	0	2,675	46,817	0
<i>Total General Obligation Bonds</i>	<u>4,839,235</u>	<u>0</u>	<u>395,306</u>	<u>4,443,929</u>	<u>405,000</u>
OPWC Loans					
Guilford Road Bridge Replacement	29,821	0	2,294	27,527	4,588
Ryan Road Bridge Replacement	54,241	0	6,027	48,214	12,052
Westfield, Blake and Lodi Resurfacing	0	22,065	1,379	20,686	2,758
<i>Total OPWC Loans</i>	<u>84,062</u>	<u>22,065</u>	<u>9,700</u>	<u>96,427</u>	<u>19,398</u>
OWDA Loans					
County Home Sewer	31,832	0	7,544	24,288	7,813
Fair Board Water	23,425	0	23,425	0	0
<i>Total OWDA Loans</i>	<u>55,257</u>	<u>0</u>	<u>30,969</u>	<u>24,288</u>	<u>7,813</u>
Special Assessment Bonds					
With Government Commitment					
Sewer Improvements, Series 1992	10,000	0	5,000	5,000	5,000
State Route 18	315,000	0	105,000	210,000	105,000
Deferred Assessments	30,076	0	10,025	20,051	10,025
Water Improvements #5	405,000	0	30,000	375,000	35,000
Gateway Drive	295,000	0	20,000	275,000	20,000
<i>Total Special Assessment Bonds</i>	<u>\$1,055,076</u>	<u>\$0</u>	<u>\$170,025</u>	<u>\$885,051</u>	<u>\$175,025</u>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011	Amount Due in One Year
Governmental Activities (continued):					
OWDA Loans Paid from Special Assessments					
State Route 18 Water	\$215,057	\$0	\$56,396	\$158,661	\$60,423
State Route 18 Sewer	491,257	0	131,471	359,786	138,398
<i>Total OWDA Loans</i>	<u>706,314</u>	<u>0</u>	<u>187,867</u>	<u>518,447</u>	<u>198,821</u>
Long-Term Notes Payable					
County Capital Improvements	0	1,150,000	0	1,150,000	0
Compensated Absences	5,600,319	664,814	418,065	5,847,068	298,141
<i>Total Governmental Activities</i>	<u>\$12,340,263</u>	<u>\$1,836,879</u>	<u>\$1,211,932</u>	<u>\$12,965,210</u>	<u>\$1,104,198</u>

Special assessment debt 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. General obligation bonds and OWDA 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.

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.

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 2031. Annual principal and interest payments on these loans are expected to require 68 percent of net revenues and 149 percent of total revenues. The total principal and interest remaining to be paid on the loans is \$52,695,809. Principal and interest paid for the current year were \$4,928,430, total net revenues were \$3,355,763, and total revenues were \$7,363,731.

The County has pledged sewer revenues net of expenditures to repay OWDA loans. All the debt is payable solely from net revenues and is payable through 2029. Annual principal and interest payments on the OWDA loans are expected to require negative 36 percent of net revenues and 224 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$45,107,974. Principal and interest paid for the current year were \$4,757,178, total net revenues were (\$1,707,439), and total revenues were \$10,634,857.

The County has pledged future solid waste revenues net of expenditures to repay OWDA loans. All the debt is payable solely from net revenues and is payable through 2014. Annual principal and interest payments on the OWDA loans are expected to require 238 percent of net revenues and 992 of total revenues. The total principal and interest remaining to be paid on the debt is \$2,275,397. Principal and interest paid for the current year were \$910,160, total net revenues were \$2,162,687, and total revenues were \$9,028,906.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Compensated absences will be paid from the fund from which the employee is paid. These funds include the general fund, achievement center, ADAMH, auto and gas, child support enforcement agency, dog and kennel, DRETAC, drug enforcement, office of older adults, public assistance, real estate, shelter care, title VI-D, transportation, sewer, water and solid waste funds.

During 2009, the County issued \$4,865,000 in general obligation refunding bonds at interest rates varying from 2.0 percent to 5.0 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, 2011, \$3,125,000 of the defeased bonds are still outstanding. The bonds were issued at a \$53,505 premium and issuance costs were \$116,035.

During 2011, the County issued bond anticipation notes of \$1,150,000 for the courthouse and administration building repairs.

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 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.

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

Business-Type Activities:

	General Obligation Bonds		OWDA Loans		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
2012	\$39,975	\$4,797	\$6,876,286	\$3,238,224	\$40,963
2013	39,970	2,398	6,976,026	2,927,561	40,963
2014	0	0	6,619,447	2,615,203	40,963
2015	0	0	6,440,144	2,335,721	40,963
2016	0	0	6,594,342	2,057,042	40,963
2017-2021	0	0	28,921,231	6,490,073	204,819
2022-2026	0	0	14,328,481	1,438,832	120,845
2027-2031	0	0	1,524,999	68,413	96,676
Total	\$79,945	\$7,195	\$78,280,956	\$21,171,069	\$627,155

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Governmental Activities:

	General Obligation Bonds		Special Assessment Bonds		OWDA Loans		OPWC Loans
	Principal	Interest	Principal	Interest	Principal	Interest	Principal
2012	\$405,000	\$168,578	\$175,025	\$43,518	\$206,634	\$29,052	\$19,398
2013	425,000	152,620	170,026	37,237	218,518	17,169	19,402
2014	440,000	140,914	55,000	30,955	117,583	4,562	19,399
2015	450,000	126,864	65,000	27,865	0	0	19,402
2016	465,000	111,496	65,000	24,165	0	0	7,346
2017-2021	915,000	321,182	325,000	61,118	0	0	11,480
2022-2026	960,000	172,640	30,000	1,800	0	0	0
2027-2031	370,000	53,345	0	0	0	0	0
Total	\$4,430,000	\$1,247,639	\$885,051	\$226,658	\$542,735	\$50,783	\$96,427

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 had been established with the Ohio Water Development Authority in the amount of \$11,841,432 for various wastewater and sewer treatment projects. Since the loan repayment schedule has not yet been finalized, a repayment schedule is not included in the schedule of debt service requirements.

The balance of these loans is as follows:

Enterprise Funds	<u>December 31, 2011</u>	<u>Lines of Credit</u>
<i>Water District:</i>		
OWDA Water:		
Water Meters and Meter Shop	\$1,419,397	\$1,975,863
Westfield Center Water Plant Improvements	3,668,083	4,809,360
Total OWDA Water:	<u>5,087,480</u>	<u>6,785,223</u>
<i>Sewer District:</i>		
OWDA Sewer		
Sewer Replacement and Rehabilitation	1,481,591	1,583,740
MRF Equipment	915,324	1,166,120
Sanitary Sewer Improvements	206,768	1,932,818
Rustic Hills Sewer	11,473	373,531
Total OWDA Sewer:	<u>2,615,156</u>	<u>5,056,209</u>
Total Loans not Finalized:	<u>\$7,702,636</u>	<u>\$11,841,432</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, 2011, are an overall debt margin of \$106,086,980 and a margin on unvoted debt of \$39,946,410.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 18 - 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, 2011, \$202,415,000 of these bonds had been issued. Of the \$93,255,000 issued after December 31, 1995, \$62,760,000 was still outstanding.

Note 19 - 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.

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 20 - Joint Venture

The County participates in the Medina County Emergency Management Agency which is a statutorily created political subdivision of the State. The Agency is a joint venture among the County, three cities, seventeen townships and six villages all located wholly within the County. Of the nine member board, the County appoints four members. The degree of control exercised by any participating government is limited to its representation on the board. The Agency establishes a program for emergency management that includes development of an emergency operations plan and is applicable to all political subdivisions that have entered into the County-wide agreement. Continued existence of the Agency is dependent on the County's continued participation; however, the County does not have an equity interest in the Agency. The Agency is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2011, the County contributed \$63,675 to the Agency, which represents 48 percent of total contributions. Complete financial statements can be obtained from the Emergency Management Agency, Medina, Ohio.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 21 - Interfund Activity

Interfund Transfers

Interfund transfers for the year ended December 31, 2011, consisted of the following:

Transfer To	Transfer From	
	General Fund	Other Governmental Funds
ADAMH Board	\$192,289	\$0
Public Assistance	1,152,539	0
Other Governmental Funds	361,655	0
Sewer District	0	46,107
Total	\$1,706,483	\$46,107

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.

Interfund Balances

During 2011, the general fund had an interfund receivable in the amount of \$1,931,119. The balance represents advances to offset deficit cash. These remaining 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
	General Fund
<i>Special Revenue Funds</i>	
Community Development Block Grant	\$2,248
Community Housing Improvement	62,312
Office for Older Adults	33,381
Ohio Criminal Justice Service	4,568
Safe Communities	4,194
Title VI-D	30,390
Transportation Program	210,546
Victim Assistance	5,338
<i>Debt Service Fund</i>	
Special Assessment Bond Retirement	492,725
<i>Internal Service Fund</i>	
Self Insurance	1,085,417
Total	\$1,931,119

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 22 - 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 37 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 2011, the County contributed \$49,683 to NOACA.

Medina County Family First Council

The mission of the Medina County Family First Council is to support and strengthen families by providing or facilitating family centered, coordinated, community-based, preventive and comprehensive services that identify and respond to the health, human, and social services needs of Medina County families. The Board of Trustees is made up of 40 to 45 individuals from various organizations including 8 from the County. During 2011, the County did not contribute to the Council.

Lorain Medina Community Based Correctional Facility Judicial Corrections Board

The Lorain Medina Community Based Correctional Facility Judicial Corrections Board consists of the general division judges of the common pleas court, four from Lorain County and two from Medina County. This Board reviews the implementation of the operations of the correctional and rehabilitation programs at the correctional facility based in Lorain County. During 2011, the County did not contribute any funding to the Board.

North East Ohio Network (NEON)

NEON is a council of governments formed to provide a regional effort in administrating, 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 adopts its own budget, authorized expenditures and hires and fires its own staff. During 2011, NEON received sufficient revenues from State grant monies and no additional funds were needed from the participants. (See Note 7 for information on the County's cash balance on hand at NEON).

Note 23 - Risk Sharing Pool

The County Risk Sharing Authority, Inc., (CORSA) is a risk sharing pool made up of sixty 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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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 2011 was \$504,114.

Note 24 - 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 2011.

Medina County Park District

The three Park District Commissioners are appointed by the Probate Judge of the County. The Park District administers its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Park District nor is the Park District financially dependent on the County. The Park District serves as its own budgeting, taxing and debt issuance authority. The Park District did not receive any funding from the County in 2011.

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 2011, the County did not make any financial contributions to the operation of the MMHA.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Note 25 - Contractual Commitments

At December 31, 2011, the various projects within the County had contractual commitments consisting of the following:

Project	Contract Amount	Amount Paid	Remaining on Contract
Transit Facility	\$2,385,358	\$1,665,438	\$719,920
Old Courthouse Windows	144,500	0	144,500
Hinckley Rotating Biological Contactor	139,969	0	139,969
	<u>\$2,669,827</u>	<u>\$1,665,438</u>	<u>\$1,004,389</u>

At December 31, 2011, the contracts payable in the amount of \$641,522 is related to the construction of the transit facility.

Note 26 – Subsequent Event

On May 9, 2012, the County issued general obligation building improvements and refunding bonds in the amount of \$1,959,918 with interest rates between 1.5 and 3.0 percent with a final maturity on December 1, 2027. The bond proceeds are to be used for capital improvements and the retirement of a bond anticipation note and refunding of bond issuance.

Combining and Individual Fund Statements and Schedules

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.

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 used to provide training to the community and youth professionals in the area.

Computer Fund - To account for and report 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 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.

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 specific equipment purchases for the Sheriff's Office.

Port Authority Fund - To account for and report the restricted intergovernmental 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.

School Sales Tax Fund - To account for and report a .5 percent restricted sales tax collection within the County and the distribution of this tax to School Districts within the County.

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.

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

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

(continued)

Fund Descriptions - Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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 assigned charges for services and construction of the highway operations.

Medina County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2011

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$19,827,656	\$30,567	\$626,556	\$20,484,779
Cash and Cash Equivalents In Segregated Accounts	7,537	0	91,249	98,786
Materials and Supplies Inventory	452,922	0	0	452,922
Accrued Interest Receivable	6,774	0	1,181	7,955
Accounts Receivable	148,636	0	0	148,636
Intergovernmental Receivable	3,935,773	48,973	0	3,984,746
Sales Tax Receivable	1,668,895	0	0	1,668,895
Property Taxes Receivable	2,117,622	249,720	0	2,367,342
Special Assessments Receivable	77,018	5,148,927	0	5,225,945
Loans Receivable	141,508	0	0	141,508
<i>Total Assets</i>	<u>\$28,384,341</u>	<u>\$5,478,187</u>	<u>\$718,986</u>	<u>\$34,581,514</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$529,127	\$0	\$863,392	\$1,392,519
Contracts Payable	830,549	0	317,306	1,147,855
Accrued Wages and Benefits	151,189	0	0	151,189
Retainage Payable	0	0	91,249	91,249
Interfund Payable	352,977	492,725	0	845,702
Intergovernmental Payable	3,024,767	0	0	3,024,767
Deferred Revenue	5,033,334	5,447,620	0	10,480,954
<i>Total Liabilities</i>	<u>9,921,943</u>	<u>5,940,345</u>	<u>1,271,947</u>	<u>17,134,235</u>
Fund Balances				
Nonspendable	452,922	0	0	452,922
Restricted	19,145,512	30,567	0	19,176,079
Assigned	0	0	395,602	395,602
Unassigned (Deficit)	(1,136,036)	(492,725)	(948,563)	(2,577,324)
<i>Total Fund Balances (Deficit)</i>	<u>18,462,398</u>	<u>(462,158)</u>	<u>(552,961)</u>	<u>17,447,279</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$28,384,341</u>	<u>\$5,478,187</u>	<u>\$718,986</u>	<u>\$34,581,514</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2011

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$2,595,431	\$557,550	\$0	\$3,152,981
Sales Taxes	9,919,086	0	0	9,919,086
Charges for Services	5,582,210	0	1,011,014	6,593,224
Fines and Forfeitures	72,056	0	0	72,056
Intergovernmental	15,971,025	58,310	2,360,628	18,389,963
Special Assessments	532,828	580,392	0	1,113,220
Interest	30,784	1,436	7,001	39,221
Donations	236,112	0	0	236,112
Other	239,435	0	0	239,435
<i>Total Revenues</i>	<u>35,178,967</u>	<u>1,197,688</u>	<u>3,378,643</u>	<u>39,755,298</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	12,903,617	103	0	12,903,720
Judicial	2,715,394	0	0	2,715,394
Public Safety	4,619,921	0	0	4,619,921
Public Works	7,579,272	0	0	7,579,272
Health	371,313	0	0	371,313
Human Services	5,365,334	0	0	5,365,334
Economic Development and Assistance	919,812	0	0	919,812
Capital Outlay	0	0	5,406,273	5,406,273
Debt Service:				
Principal Retirement	9,700	783,861	0	793,561
Interest and Fiscal Charges	0	274,625	0	274,625
<i>Total Expenditures</i>	<u>34,484,363</u>	<u>1,058,589</u>	<u>5,406,273</u>	<u>40,949,225</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>694,604</u>	<u>139,099</u>	<u>(2,027,630)</u>	<u>(1,193,927)</u>
Other Financing Sources (Uses)				
Loans Issued	22,065	0	0	22,065
General Obligation Notes Issued	0	0	1,150,000	1,150,000
Transfers In	311,655	0	50,000	361,655
Transfers Out	(46,107)	0	0	(46,107)
<i>Total Other Financing Sources (Uses)</i>	<u>287,613</u>	<u>0</u>	<u>1,200,000</u>	<u>1,487,613</u>
<i>Net Change in Fund Balances</i>	982,217	139,099	(827,630)	293,686
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>17,480,181</u>	<u>(601,257)</u>	<u>274,669</u>	<u>17,153,593</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$18,462,398</u>	<u>(\$462,158)</u>	<u>(\$552,961)</u>	<u>\$17,447,279</u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2011

	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant	Community Housing Improvement
Assets					
Equity in Pooled Cash and Cash Equivalents	\$3,715,705	\$383,481	\$624,543	\$0	\$1,947
Cash and Cash Equivalents					
In Segregated Accounts	0	0	0	0	0
Materials and Supplies Inventory	452,922	0	0	0	0
Accrued Interest Receivable	6,774	0	0	0	0
Accounts Receivable	99,254	0	0	0	0
Intergovernmental Receivable	2,922,250	138,115	423,858	0	0
Sales Tax Receivable	0	0	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>\$7,196,905</u>	<u>\$521,596</u>	<u>\$1,048,401</u>	<u>\$0</u>	<u>\$1,947</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$120,517	\$22,855	\$25,565	\$62,681	\$150
Contracts Payable	82,745	0	0	45,389	15,760
Accrued Wages and Benefits	65,594	22,758	0	0	0
Interfund Payable	0	0	0	2,248	62,312
Intergovernmental Payable	40,284	17,076	0	0	0
Deferred Revenue	1,932,024	138,115	423,858	0	0
<i>Total Liabilities</i>	<u>2,241,164</u>	<u>200,804</u>	<u>449,423</u>	<u>110,318</u>	<u>78,222</u>
Fund Balances					
Nonspendable	452,922	0	0	0	0
Restricted	4,502,819	320,792	598,978	0	0
Unassigned (Deficit)	0	0	0	(110,318)	(76,275)
<i>Total Fund Balances (Deficit)</i>	<u>4,955,741</u>	<u>320,792</u>	<u>598,978</u>	<u>(110,318)</u>	<u>(76,275)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$7,196,905</u>	<u>\$521,596</u>	<u>\$1,048,401</u>	<u>\$0</u>	<u>\$1,947</u>

Community Oriented Policing Services	Community Safety Awareness	Computer	County Home	Courthouse Security
\$0	\$34,415	\$478,776	\$808,239	\$752,145
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	389	0	85,764	0
0	0	0	0	0
0	0	0	781,750	0
0	0	0	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>\$34,804</u>	<u>\$478,776</u>	<u>\$1,675,753</u>	<u>\$752,145</u>
\$0	\$0	\$10,754	\$708	\$0
11,588	0	0	0	0
0	2,294	770	0	1,073
0	0	0	0	0
0	22,059	573	379	1,016
0	0	0	867,514	0
<u>11,588</u>	<u>24,353</u>	<u>12,097</u>	<u>868,601</u>	<u>2,089</u>
0	0	0	0	0
0	10,451	466,679	807,152	750,056
(11,588)	0	0	0	0
<u>(11,588)</u>	<u>10,451</u>	<u>466,679</u>	<u>807,152</u>	<u>750,056</u>
<u>\$0</u>	<u>\$34,804</u>	<u>\$478,776</u>	<u>\$1,675,753</u>	<u>\$752,145</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2011

	Ditch Maintenance	Dog and Kennel	DRETAC	Drug Enforcement	Indigent Guardianship
Assets					
Equity in Pooled Cash and Cash Equivalents	\$4,866,917	\$396,949	\$409,320	\$1,320,672	\$62,423
Cash and Cash Equivalents					
In Segregated Accounts	0	0	0	7,537	0
Materials and Supplies Inventory	0	0	0	0	0
Accrued Interest Receivable	0	0	0	0	0
Accounts Receivable	0	0	0	0	0
Intergovernmental Receivable	0	0	0	163,490	0
Sales Tax Receivable	0	0	0	0	0
Property Taxes Receivable	0	0	0	1,335,872	0
Special Assessments Receivable	77,018	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$4,943,935</u>	<u>\$396,949</u>	<u>\$409,320</u>	<u>\$2,827,571</u>	<u>\$62,423</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$1,195	\$15,873	\$7,150	\$4,136	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	2,972	3,305	8,366	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	816	2,234	2,628	163,622	0
Deferred Revenue	77,018	0	0	1,499,362	0
<i>Total Liabilities</i>	<u>79,029</u>	<u>21,079</u>	<u>13,083</u>	<u>1,675,486</u>	<u>0</u>
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	4,864,906	375,870	396,237	1,152,085	62,423
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>4,864,906</u>	<u>375,870</u>	<u>396,237</u>	<u>1,152,085</u>	<u>62,423</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$4,943,935</u>	<u>\$396,949</u>	<u>\$409,320</u>	<u>\$2,827,571</u>	<u>\$62,423</u>

Juvenile Detention Center Donations	Marriage License	Office for Older Adults	Ohio Criminal Justice Service	Port Authority	Real Estate Assessment
\$11,702	\$19,922	\$3,768	\$575	\$37,299	\$2,446,767
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	39,622	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	0
<u>\$11,702</u>	<u>\$19,922</u>	<u>\$43,390</u>	<u>\$575</u>	<u>\$37,299</u>	<u>\$2,446,767</u>
\$0	\$19,922	\$13,082	\$0	\$1,200	\$48,576
0	0	0	0	0	0
0	0	6,218	1,308	0	8,427
0	0	33,381	4,568	0	0
0	0	4,784	790	0	14,921
0	0	0	0	0	0
<u>0</u>	<u>19,922</u>	<u>57,465</u>	<u>6,666</u>	<u>1,200</u>	<u>71,924</u>
0	0	0	0	0	0
11,702	0	0	0	36,099	2,374,843
0	0	(14,075)	(6,091)	0	0
<u>11,702</u>	<u>0</u>	<u>(14,075)</u>	<u>(6,091)</u>	<u>36,099</u>	<u>2,374,843</u>
<u>\$11,702</u>	<u>\$19,922</u>	<u>\$43,390</u>	<u>\$575</u>	<u>\$37,299</u>	<u>\$2,446,767</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2011

	Revolving Loan Program	Safe Communities	School Sales Tax	Shelter Care and Youth Services	Sheriff Donations
Assets					
Equity in Pooled Cash and Cash Equivalents	\$32,820	\$11	\$2,512,610	\$526,765	\$70,141
Cash and Cash Equivalents					
In Segregated Accounts	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0
Accrued Interest Receivable	0	0	0	0	0
Accounts Receivable	0	0	0	0	0
Intergovernmental Receivable	0	0	0	0	0
Sales Tax Receivable	0	0	1,668,895	0	0
Property Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	141,508	0	0	0	0
<i>Total Assets</i>	<u>\$174,328</u>	<u>\$11</u>	<u>\$4,181,505</u>	<u>\$526,765</u>	<u>\$70,141</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$12,000	\$0	\$0	\$19,297	\$11,122
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	3,277	0
Interfund Payable	0	4,194	0	0	0
Intergovernmental Payable	0	10	2,730,143	3,154	0
Deferred Revenue	0	0	0	0	0
<i>Total Liabilities</i>	<u>12,000</u>	<u>4,204</u>	<u>2,730,143</u>	<u>25,728</u>	<u>11,122</u>
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	162,328	0	1,451,362	501,037	59,019
Unassigned (Deficit)	0	(4,193)	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>162,328</u>	<u>(4,193)</u>	<u>1,451,362</u>	<u>501,037</u>	<u>59,019</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$174,328</u>	<u>\$11</u>	<u>\$4,181,505</u>	<u>\$526,765</u>	<u>\$70,141</u>

Title VI-D	Transportation Program	Transportation Improvement	Victim Assistance	Webcheck Program	Workforce Development	Total Nonmajor Special Revenue Funds
\$2,270	\$11,934	\$192,645	\$487	\$47,153	\$55,255	\$19,827,656
0	0	0	0	0	0	7,537
0	0	0	0	0	0	452,922
0	0	0	0	0	0	6,774
0	49,382	0	0	0	0	148,636
0	91,467	0	8,228	0	62,590	3,935,773
0	0	0	0	0	0	1,668,895
0	0	0	0	0	0	2,117,622
0	0	0	0	0	0	77,018
0	0	0	0	0	0	141,508
<u>\$2,270</u>	<u>\$152,783</u>	<u>\$192,645</u>	<u>\$8,715</u>	<u>\$47,153</u>	<u>\$117,845</u>	<u>\$28,384,341</u>
\$6,251	\$47,326	\$0	\$0	\$0	\$78,767	\$529,127
0	641,522	0	0	0	33,545	830,549
3,903	19,156	0	0	0	1,768	151,189
30,390	210,546	0	5,338	0	0	352,977
2,907	15,081	0	489	0	1,801	3,024,767
0	91,467	0	2,131	0	1,845	5,033,334
<u>43,451</u>	<u>1,025,098</u>	<u>0</u>	<u>7,958</u>	<u>0</u>	<u>117,726</u>	<u>9,921,943</u>
0	0	0	0	0	0	452,922
0	0	192,645	757	47,153	119	19,145,512
<u>(41,181)</u>	<u>(872,315)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,136,036)</u>
<u>(41,181)</u>	<u>(872,315)</u>	<u>192,645</u>	<u>757</u>	<u>47,153</u>	<u>119</u>	<u>18,462,398</u>
<u>\$2,270</u>	<u>\$152,783</u>	<u>\$192,645</u>	<u>\$8,715</u>	<u>\$47,153</u>	<u>\$117,845</u>	<u>\$28,384,341</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011

	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0
Charges for Services	184,392	615,354	1,241,114	0
Fines and Forfeitures	44,161	0	0	0
Intergovernmental	7,643,817	1,869,476	0	1,028,661
Special Assessments	0	0	0	0
Interest	29,715	0	0	0
Donations	0	0	0	0
Other	138,620	1,600	0	29,633
<i>Total Revenues</i>	<u>8,040,705</u>	<u>2,486,430</u>	<u>1,241,114</u>	<u>1,058,294</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	2,613,129	0	0
Public Safety	0	0	0	0
Public Works	7,488,523	0	0	0
Health	0	0	0	0
Human Services	0	0	812,929	0
Economic Development and Assistance	0	0	0	712,589
Debt Service:				
Principal Retirement	9,700	0	0	0
<i>Total Expenditures</i>	<u>7,498,223</u>	<u>2,613,129</u>	<u>812,929</u>	<u>712,589</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>542,482</u>	<u>(126,699)</u>	<u>428,185</u>	<u>345,705</u>
Other Financing Sources (Uses)				
Loans Issued	22,065	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>22,065</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	564,547	(126,699)	428,185	345,705
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>4,391,194</u>	<u>447,491</u>	<u>170,793</u>	<u>(456,023)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$4,955,741</u>	<u>\$320,792</u>	<u>\$598,978</u>	<u>(\$110,318)</u>

Community Housing Improvement	Community Oriented Policing Services	Community Safety Awareness	Computer	County Home
\$0	\$0	\$0	\$0	\$799,498
0	0	0	0	0
0	0	0	219,423	0
0	0	0	0	0
65,935	29,347	348,309	0	107,463
0	0	0	0	0
0	0	0	0	0
0	0	0	0	22,803
1,946	0	0	30	0
<u>67,881</u>	<u>29,347</u>	<u>348,309</u>	<u>219,453</u>	<u>929,764</u>
0	0	0	91,235	0
0	0	0	94,224	0
0	12,373	358,538	0	643,155
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
135,025	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>135,025</u>	<u>12,373</u>	<u>358,538</u>	<u>185,459</u>	<u>643,155</u>
<u>(67,144)</u>	<u>16,974</u>	<u>(10,229)</u>	<u>33,994</u>	<u>286,609</u>
0	0	0	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>0</u>	<u>0</u>
(67,144)	16,974	(10,229)	33,994	286,609
<u>(9,131)</u>	<u>(28,562)</u>	<u>20,680</u>	<u>432,685</u>	<u>520,543</u>
<u>(\$76,275)</u>	<u>(\$11,588)</u>	<u>\$10,451</u>	<u>\$466,679</u>	<u>\$807,152</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, 2011

	Courthouse Security	Ditch Maintenance	Dog and Kennel	DRETAC
Revenues				
Property Taxes	\$0	\$0	\$0	\$431,495
Sales Taxes	0	0	0	0
Charges for Services	725,633	0	316,180	0
Fines and Forfeitures	0	0	27,895	0
Intergovernmental	0	0	0	0
Special Assessments	0	532,828	0	0
Interest	0	0	0	0
Donations	0	0	6,098	0
Other	0	0	12,028	14,900
<i>Total Revenues</i>	<u>725,633</u>	<u>532,828</u>	<u>362,201</u>	<u>446,395</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	449,655
Judicial	0	0	0	0
Public Safety	833,643	0	0	0
Public Works	0	90,749	0	0
Health	0	0	371,313	0
Human Services	0	0	0	0
Economic Development and Assistance	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>833,643</u>	<u>90,749</u>	<u>371,313</u>	<u>449,655</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(108,010)</u>	<u>442,079</u>	<u>(9,112)</u>	<u>(3,260)</u>
Other Financing Sources (Uses)				
Loans Issued	0	0	0	0
Transfers In	85,353	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>85,353</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(22,657)	442,079	(9,112)	(3,260)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>772,713</u>	<u>4,422,827</u>	<u>384,982</u>	<u>399,497</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$750,056</u></u>	<u><u>\$4,864,906</u></u>	<u><u>\$375,870</u></u>	<u><u>\$396,237</u></u>

<u>Drug Enforcement</u>	<u>Indigent Guardianship</u>	<u>Juvenile Detention Center Donations</u>	<u>Marriage License</u>
\$1,364,438	\$0	\$0	\$0
0	0	0	0
1,420	19,184	3,751	40,506
0	0	0	0
1,217,599	0	0	0
0	0	0	0
0	0	0	0
0	0	330	0
9,864	0	0	0
<u>2,593,321</u>	<u>19,184</u>	<u>4,081</u>	<u>40,506</u>
0	0	0	0
0	8,041	0	0
2,598,998	0	505	0
0	0	0	0
0	0	0	0
0	0	0	40,506
0	0	0	0
0	0	0	0
<u>2,598,998</u>	<u>8,041</u>	<u>505</u>	<u>40,506</u>
<u>(5,677)</u>	<u>11,143</u>	<u>3,576</u>	<u>0</u>
0	0	0	0
0	0	191	0
0	0	0	0
0	0	191	0
(5,677)	11,143	3,767	0
<u>1,157,762</u>	<u>51,280</u>	<u>7,935</u>	<u>0</u>
<u>\$1,152,085</u>	<u>\$62,423</u>	<u>\$11,702</u>	<u>\$0</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, 2011

	Office for Older Adults	Ohio Criminal Justice Service	Port Authority	Real Estate Assessment
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0
Charges for Services	0	0	0	1,168,072
Fines and Forfeitures	0	0	0	0
Intergovernmental	284,286	205	7,849	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Donations	54,511	0	0	0
Other	0	0	0	7,216
<i>Total Revenues</i>	<u>338,797</u>	<u>205</u>	<u>7,849</u>	<u>1,175,288</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	1,141,599
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	623,228	0	0	0
Economic Development and Assistance	0	0	24,579	0
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>623,228</u>	<u>0</u>	<u>24,579</u>	<u>1,141,599</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(284,431)</u>	<u>205</u>	<u>(16,730)</u>	<u>33,689</u>
Other Financing Sources (Uses)				
Loans Issued	0	0	0	0
Transfers In	224,693	69	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>224,693</u>	<u>69</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(59,738)	274	(16,730)	33,689
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>45,663</u>	<u>(6,365)</u>	<u>52,829</u>	<u>2,341,154</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>(\$14,075)</u>	<u>(\$6,091)</u>	<u>\$36,099</u>	<u>\$2,374,843</u>

Revolving Loan Program	Safe Communities	School Sales Tax	Shelter Care and Youth Services
\$0	\$0	\$0	\$0
0	0	9,919,086	0
15,908	0	0	47,033
0	0	0	0
0	61,840	0	631,619
0	0	0	0
1,069	0	0	0
0	0	0	0
0	0	0	0
<u>16,977</u>	<u>61,840</u>	<u>9,919,086</u>	<u>678,652</u>
0	0	10,050,441	0
0	0	0	0
0	48,962	0	0
0	0	0	0
0	0	0	0
0	0	0	595,852
47,619	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>47,619</u>	<u>48,962</u>	<u>10,050,441</u>	<u>595,852</u>
<u>(30,642)</u>	<u>12,878</u>	<u>(131,355)</u>	<u>82,800</u>
0	0	0	0
0	3	0	0
<u>(46,107)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(46,107)</u>	<u>3</u>	<u>0</u>	<u>0</u>
(76,749)	12,881	(131,355)	82,800
<u>239,077</u>	<u>(17,074)</u>	<u>1,582,717</u>	<u>418,237</u>
<u>\$162,328</u>	<u>(\$4,193)</u>	<u>\$1,451,362</u>	<u>\$501,037</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, 2011

	Sheriff Donations	Title VI-D	Transportation Program	Transportation Improvement
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0
Charges for Services	0	273,424	674,495	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	1,351,840	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Donations	152,370	0	0	0
Other	0	0	15,893	0
<i>Total Revenues</i>	<u>152,370</u>	<u>273,424</u>	<u>2,042,228</u>	<u>0</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	123,747	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	306,647	2,630,617	268,077
Economic Development and Assistance	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>123,747</u>	<u>306,647</u>	<u>2,630,617</u>	<u>268,077</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>28,623</u>	<u>(33,223)</u>	<u>(588,389)</u>	<u>(268,077)</u>
Other Financing Sources (Uses)				
Loans Issued	0	0	0	0
Transfers In	0	1,346	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>1,346</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	28,623	(31,877)	(588,389)	(268,077)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>30,396</u>	<u>(9,304)</u>	<u>(283,926)</u>	<u>460,722</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$59,019</u></u>	<u><u>(\$41,181)</u></u>	<u><u>(\$872,315)</u></u>	<u><u>\$192,645</u></u>

<u>Victim Assistance</u>	<u>Webcheck Program</u>	<u>Workforce Development</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$0	\$0	\$0	\$2,595,431
0	0	0	9,919,086
0	36,321	0	5,582,210
0	0	0	72,056
61,274	0	1,261,505	15,971,025
0	0	0	532,828
0	0	0	30,784
0	0	0	236,112
0	0	7,705	239,435
<u>61,274</u>	<u>36,321</u>	<u>1,269,210</u>	<u>35,178,967</u>
0	0	1,170,687	12,903,617
0	0	0	2,715,394
0	0	0	4,619,921
0	0	0	7,579,272
0	0	0	371,313
55,349	32,129	0	5,365,334
0	0	0	919,812
0	0	0	9,700
<u>55,349</u>	<u>32,129</u>	<u>1,170,687</u>	<u>34,484,363</u>
<u>5,925</u>	<u>4,192</u>	<u>98,523</u>	<u>694,604</u>
0	0	0	22,065
0	0	0	311,655
0	0	0	(46,107)
0	0	0	287,613
5,925	4,192	98,523	982,217
<u>(5,168)</u>	<u>42,961</u>	<u>(98,404)</u>	<u>17,480,181</u>
<u>\$757</u>	<u>\$47,153</u>	<u>\$119</u>	<u>\$18,462,398</u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2011

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Assets			
Equity in Pooled Cash and			
Cash Equivalents	\$30,567	\$0	\$30,567
Intergovernmental Receivable	48,973	0	48,973
Property Taxes Receivable	249,720	0	249,720
Special Assessments Receivable	0	5,148,927	5,148,927
<i>Total Assets</i>	<u>\$329,260</u>	<u>\$5,148,927</u>	<u>\$5,478,187</u>
Liabilities and Fund Balances			
Liabilities			
Interfund Payable	\$0	\$492,725	\$492,725
Deferred Revenue	298,693	5,148,927	5,447,620
<i>Total Liabilities</i>	<u>298,693</u>	<u>5,641,652</u>	<u>5,940,345</u>
Fund Balances			
Restricted	30,567	0	30,567
Unassigned (Deficit)	0	(492,725)	(492,725)
<i>Total Fund Balances (Deficit)</i>	<u>30,567</u>	<u>(492,725)</u>	<u>(462,158)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$329,260</u>	<u>\$5,148,927</u>	<u>\$5,478,187</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2011

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Revenues			
Property Taxes	\$557,550	\$0	\$557,550
Intergovernmental	58,310	0	58,310
Special Assessments	0	580,392	580,392
Interest	1,436	0	1,436
<i>Total Revenues</i>	<u>617,296</u>	<u>580,392</u>	<u>1,197,688</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	103	0	103
Debt Service:			
Principal Retirement	425,969	357,892	783,861
Interest and Fiscal Charges	185,922	88,703	274,625
<i>Total Expenditures</i>	<u>611,994</u>	<u>446,595</u>	<u>1,058,589</u>
<i>Net Change in Fund Balances</i>	5,302	133,797	139,099
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>25,265</u>	<u>(626,522)</u>	<u>(601,257)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$30,567</u></u>	<u><u>(\$492,725)</u></u>	<u><u>(\$462,158)</u></u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2011

	Achievement Center Construction	County Capital Improvements	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$395,602	\$230,954	\$626,556
Cash and Cash Equivalent In Segregated Accounts	0	91,249	91,249
Accrued Interest Receivable	0	1,181	1,181
<i>Total Assets</i>	<u>\$395,602</u>	<u>\$323,384</u>	<u>\$718,986</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$0	\$863,392	\$863,392
Contracts Payable	0	317,306	317,306
Retainage Payable	0	91,249	91,249
<i>Total Liabilities</i>	<u>0</u>	<u>1,271,947</u>	<u>1,271,947</u>
Fund Balances			
Assigned	395,602	0	395,602
Unassigned (Deficit)	0	(948,563)	(948,563)
<i>Total Fund Balances (Deficit)</i>	<u>395,602</u>	<u>(948,563)</u>	<u>(552,961)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$395,602</u>	<u>\$323,384</u>	<u>\$718,986</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2011

	Achievement Center Construction	County Capital Improvements	State Issue II	Highway ODOT	Total Nonmajor Capital Projects Funds
Revenues					
Charges for Services	\$0	\$0	\$0	\$1,011,014	\$1,011,014
Intergovernmental	0	1,451,308	909,320	0	2,360,628
Interest	0	7,001	0	0	7,001
<i>Total Revenues</i>	0	1,458,309	909,320	1,011,014	3,378,643
Expenditures					
Capital Outlay	59,606	3,426,333	909,320	1,011,014	5,406,273
<i>Excess of Revenues Under Expenditures</i>	(59,606)	(1,968,024)	0	0	(2,027,630)
Other Financing Sources					
General Obligation Notes Issued	0	1,150,000	0	0	1,150,000
Transfers In	0	50,000	0	0	50,000
<i>Total Other Financing Sources</i>	0	1,200,000	0	0	1,200,000
<i>Net Change in Fund Balances</i>	(59,606)	(768,024)	0	0	(827,630)
<i>Fund Balances (Deficit) Beginning of Year</i>	455,208	(180,539)	0	0	274,669
<i>Fund Balances (Deficit) End of Year</i>	\$395,602	(\$948,563)	\$0	\$0	(\$552,961)

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 Assets
Internal Service Funds
December 31, 2011

	Self Insurance Healthcare	Workers' Compensation	Total
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$399	\$744,222	\$744,621
Liabilities			
Current Liabilities:			
Accounts Payable	2,750	12,917	15,667
Interfund Payable	1,085,417	0	1,085,417
Intergovernmental Payable	398	0	398
Claims Payable	1,377,329	36,376	1,413,705
<i>Total Liabilities</i>	2,465,894	49,293	2,515,187
Net Assets			
Unrestricted (Deficit)	(\$2,465,495)	\$694,929	(\$1,770,566)

Medina County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2011*

	Self Insurance Healthcare	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$9,790,159	\$546,157	\$10,336,316
Other	17,611	0	17,611
<i>Total Operating Revenues</i>	<u>9,807,770</u>	<u>546,157</u>	<u>10,353,927</u>
Operating Expenses			
Personal Services	74,571	92,825	167,396
Materials and Supplies	0	1,956	1,956
Contractual Services	643,157	23,090	666,247
Claims	8,136,472	291,489	8,427,961
Other	74,826	94,215	169,041
<i>Total Operating Expenses</i>	<u>8,929,026</u>	<u>503,575</u>	<u>9,432,601</u>
<i>Operating Income</i>	878,744	42,582	921,326
<i>Net Assets (Deficit) Beginning of Year</i>	<u>(3,344,239)</u>	<u>652,347</u>	<u>(2,691,892)</u>
<i>Net Assets (Deficit) End of Year</i>	<u><u>(\$2,465,495)</u></u>	<u><u>\$694,929</u></u>	<u><u>(\$1,770,566)</u></u>

Medina County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
December 31, 2011

	Self Insurance Healthcare	Workers' Compensation	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$10,875,377	\$546,157	\$11,421,534
Other Cash Receipts	17,611	0	17,611
Cash Payments to Suppliers	(646,736)	(18,179)	(664,915)
Cash Payments to Employees	(74,571)	(92,825)	(167,396)
Cash Payments for Claims	(10,149,060)	(273,133)	(10,422,193)
Other Cash Payments	(74,826)	(94,215)	(169,041)
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(52,205)	67,805	15,600
<i>Cash and Cash Equivalents Beginning of Year</i>	52,604	676,417	729,021
<i>Cash and Cash Equivalents End of Year</i>	\$399	\$744,222	\$744,621
Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities			
Operating Income	\$878,744	\$42,582	\$921,326
Increase (Decrease) in Liabilities:			
Accounts Payable	(3,579)	6,867	3,288
Intergovernmental Payable	(199)	0	(199)
Claims Payable	(2,012,588)	18,356	(1,994,232)
Interfund Payable	1,085,417	0	1,085,417
<i>Total Adjustments</i>	(930,949)	25,223	(905,726)
<i>Net Cash Provided by (Used for) Operating Activities</i>	(\$52,205)	\$67,805	\$15,600

Fund Descriptions – Fiduciary Funds

Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. 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.

Emergency Management Fund - To account for the fund controlled by Disaster Services, as established by Section 5915.07, Revised Code, for which the County Auditor is fiscal agent. Money is received from a federal grant to be used for maintaining an emergency management services department.

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, social security/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.

(continued)

Fund Descriptions – Fiduciary Funds

Other Agency Funds

Convention and Visitors Bureau	Deferred Assessment
Law Enforcement	Local Emergency Planning Commission
Medina County Family First Council	Municipal Fines
Medina County Soil and Water Conservation District	Medina County Electric Aggregation
Other Agency	

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2011

	Beginning Balance 1/1/11	Additions	Deductions	Ending Balance 12/31/11
Local Government - Shared Revenue				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$7,566,187	\$7,566,187	\$0
Intergovernmental Receivable	2,751,226	2,341,385	2,751,226	2,341,385
<i>Total Assets</i>	<u>\$2,751,226</u>	<u>\$9,907,572</u>	<u>\$10,317,413</u>	<u>\$2,341,385</u>
Liabilities				
Intergovernmental Payable	\$2,751,226	\$9,907,572	\$10,317,413	\$2,341,385
Property Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,522,844	\$218,391,279	\$219,197,919	\$6,716,204
Property Taxes Receivable	224,566,840	219,654,730	224,566,841	219,654,729
Special Assessment Receivable	10,501,694	9,521,285	10,501,694	9,521,285
Intergovernmental Receivable	3,168,174	2,296,080	3,168,174	2,296,080
<i>Total Assets</i>	<u>\$245,759,552</u>	<u>\$449,863,374</u>	<u>\$457,434,628</u>	<u>\$238,188,298</u>
Liabilities				
Intergovernmental Payable	\$3,168,174	\$2,296,080	\$3,168,174	\$2,296,080
Undistributed Assets	242,591,378	447,567,294	454,266,454	235,892,218
<i>Total Liabilities</i>	<u>\$245,759,552</u>	<u>\$449,863,374</u>	<u>\$457,434,628</u>	<u>\$238,188,298</u>
County Levied Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,157,142	\$2,804,777	\$3,009,342	\$952,577
Property Taxes Receivable	55,778	54,059	55,778	54,059
Intergovernmental Receivable	1,088,888	1,105,490	1,088,888	1,105,490
<i>Total Assets</i>	<u>\$2,301,808</u>	<u>\$3,964,326</u>	<u>\$4,154,008</u>	<u>\$2,112,126</u>
Liabilities				
Intergovernmental Payable	\$1,088,888	\$0	\$1,088,888	\$0
Undistributed Assets	\$1,212,920	\$3,964,326	\$3,065,120	\$2,112,126
<i>Total Liabilities</i>	<u>\$2,301,808</u>	<u>\$3,964,326</u>	<u>\$4,154,008</u>	<u>\$2,112,126</u>
Courthouse Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$2,886,694	\$2,672,980	\$2,886,694	\$2,672,980
Cash and Cash Equivalents with Fiscal Agents	0	168	0	168
<i>Total Assets</i>	<u>\$2,886,694</u>	<u>\$2,673,148</u>	<u>\$2,886,694</u>	<u>\$2,673,148</u>
Liabilities				
Undistributed Assets	\$2,886,694	\$2,673,148	\$2,886,694	\$2,673,148

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2011

	Beginning Balance 1/1/11	Additions	Deductions	Ending Balance 12/31/11
Emergency Management				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$256,432	\$523,318	\$574,511	\$205,239
Liabilities				
Undistributed Assets	\$256,432	\$523,318	\$574,511	\$205,239
Medina County General Health District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,713,529	\$6,823,110	\$6,678,625	\$3,858,014
Liabilities				
Undistributed Assets	\$3,713,529	\$6,823,110	\$6,678,625	\$3,858,014
Medina County Park District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,280,961	\$6,000,755	\$5,849,908	\$4,431,808
Accrued Interest Receivable	15,059	8,176	15,059	8,176
<i>Total Assets</i>	<u>\$4,296,020</u>	<u>\$6,008,931</u>	<u>\$5,864,967</u>	<u>\$4,439,984</u>
Liabilities				
Undistributed Assets	<u>\$4,296,020</u>	<u>\$6,008,931</u>	<u>\$5,864,967</u>	<u>\$4,439,984</u>
Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,660,000	\$59,571,942	\$59,552,068	\$1,679,874
Liabilities				
Intergovernmental Payable	\$741,534	\$51,295,207	\$51,318,852	\$717,889
Payroll Withholdings	918,466	8,276,735	8,233,216	961,985
<i>Total Liabilities</i>	<u>\$1,660,000</u>	<u>\$59,571,942</u>	<u>\$59,552,068</u>	<u>\$1,679,874</u>
Recorder Housing				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$229,659	\$754,535	\$778,649	\$205,545
Intergovernmental Receivable	3,498	0	0	3,498
<i>Total Assets</i>	<u>\$233,157</u>	<u>\$754,535</u>	<u>\$778,649</u>	<u>\$209,043</u>
Liabilities				
Undistributed Assets	<u>\$233,157</u>	<u>\$754,535</u>	<u>\$778,649</u>	<u>\$209,043</u>
Child Support Enforcement Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$21,806	\$1,313,798	\$1,312,047	\$23,557
Liabilities				
Deposits Held and Due to Others	<u>\$21,806</u>	<u>\$1,313,798</u>	<u>\$1,312,047</u>	<u>\$23,557</u>

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2011

	Beginning Balance 1/1/11	Additions	Deductions	Ending Balance 12/31/11
Convention and Visitors Bureau				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$300,498	\$300,498	\$0
Liabilities				
Undistributed Assets	\$0	\$300,498	\$300,498	\$0
Deferred Assessment				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,072	\$0	\$0	\$3,072
Liabilities				
Undistributed Assets	\$3,072	\$0	\$0	\$3,072
Law Enforcement				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$599,412	\$207,004	\$273,957	\$532,459
Liabilities				
Undistributed Assets	\$599,412	\$207,004	\$273,957	\$532,459
Local Emergency Planning Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$50,215	\$53,619	\$59,920	\$43,914
Liabilities				
Undistributed Assets	\$50,215	\$53,619	\$59,920	\$43,914
Medina County Family First Council				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$441,318	\$706,485	\$712,230	\$435,573
Liabilities				
Undistributed Assets	\$441,318	\$706,485	\$712,230	\$435,573
Municipal Fines				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$88	\$662,191	\$662,279	\$0
Intergovernmental Receivable	56,164	42,853	56,164	42,853
<i>Total Assets</i>	<u>\$56,252</u>	<u>\$705,044</u>	<u>\$718,443</u>	<u>\$42,853</u>
Liabilities				
Intergovernmental Payable	<u>\$56,252</u>	<u>\$705,044</u>	<u>\$718,443</u>	<u>\$42,853</u>

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2011

	Beginning Balance 1/1/11	Additions	Deductions	Ending Balance 12/31/11
Medina County Soil and Water Conservation District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$43,293	\$263,422	\$275,236	\$31,479
Liabilities				
Undistributed Assets	\$43,293	\$263,422	\$275,236	\$31,479
Medina County Electric Aggregation				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,334	\$2,942	\$0	\$11,276
Liabilities				
Deposits Held and Due to Others	\$8,334	\$2,942	\$0	\$11,276
Other Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,855,461	\$200,201,824	\$200,288,561	\$1,768,724
Intergovernmental Receivable	539,020	508,268	539,020	508,268
<i>Total Assets</i>	<u>\$2,394,481</u>	<u>\$200,710,092</u>	<u>\$200,827,581</u>	<u>\$2,276,992</u>
Liabilities				
Undistributed Assets	\$2,394,481	\$200,710,092	\$200,827,581	\$2,276,992
Total - All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$21,222,348	\$504,626,884	\$505,505,933	\$20,343,299
Cash and Cash Equivalents in Segregated Accounts	3,507,912	4,193,782	4,472,698	3,228,996
Cash and Cash Equivalents with Fiscal Agents	0	168	0	168
Property Taxes Receivable	224,622,618	219,708,789	224,622,619	219,708,788
Accrued Interest Receivable	15,059	8,176	15,059	8,176
Special Assessments Receivable	10,501,694	9,521,285	10,501,694	9,521,285
Intergovernmental Receivable	7,606,970	6,294,076	7,603,472	6,297,574
<i>Total Assets</i>	<u>\$267,476,601</u>	<u>\$744,353,160</u>	<u>\$752,721,475</u>	<u>\$259,108,286</u>
Liabilities				
Intergovernmental Payable	\$7,806,074	\$64,203,903	\$66,611,770	\$5,398,207
Deposits Held and Due to Others	30,140	1,316,740	1,312,047	34,833
Payroll Withholdings	918,466	8,276,735	8,233,216	961,985
Undistributed Assets	258,721,921	670,555,782	676,564,442	252,713,261
<i>Total Liabilities</i>	<u>\$267,476,601</u>	<u>\$744,353,160</u>	<u>\$752,721,475</u>	<u>\$259,108,286</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, 2011

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$9,485,620	\$9,506,662	\$9,688,908	\$182,246
Sales Taxes	9,620,267	9,641,607	9,826,440	184,833
Property Transfer Taxes	1,386,628	1,389,704	1,416,345	26,641
Charges for Services	7,522,443	7,539,130	7,683,658	144,528
Licenses and Permits	7,697	7,714	7,862	148
Fines and Forfeitures	644,522	645,952	658,335	12,383
Intergovernmental	5,270,558	5,282,255	5,383,518	101,263
Interest	827,246	829,081	844,975	15,894
Rentals	21,899	21,947	22,368	421
Donations	1,466	1,469	1,497	28
Other	1,760,978	1,267,536	1,128,634	(138,902)
<i>Total Revenues</i>	<u>36,549,324</u>	<u>36,133,057</u>	<u>36,662,540</u>	<u>529,483</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners Office				
Personal Services	522,328	502,897	449,532	53,365
Materials and Supplies	5,010	4,655	4,655	0
Contractual Services	372,285	650,877	353,362	297,515
Capital Outlay	9,709	9,305	9,305	0
Other	135,133	175,356	173,204	2,152
<i>Total Commissioners Office</i>	<u>1,044,465</u>	<u>1,343,090</u>	<u>990,058</u>	<u>353,032</u>
Printing Services				
Personal Services	49,900	47,676	47,674	2
Materials and Supplies	43,777	42,092	38,963	3,129
Contractual Services	4,769	4,825	4,825	0
<i>Total Printing Services</i>	<u>98,446</u>	<u>94,593</u>	<u>91,462</u>	<u>3,131</u>
Microfilming Services				
Materials and Supplies	13,563	16,996	11,169	5,827
Contractual Services	2,410	3,000	869	2,131
Other	6,443	7,216	4,516	2,700
<i>Total Microfilming Services</i>	<u>22,416</u>	<u>27,212</u>	<u>16,554</u>	<u>10,658</u>
Auditor - General				
Personal Services	479,854	458,451	458,450	1
Materials and Supplies	2,617	2,500	2,500	0
Contractual Services	42,922	42,976	32,840	10,136
Capital Outlay	1,308	1,250	1,250	0
Other	42,941	76,446	40,857	35,589
<i>Total Auditor - General</i>	<u>\$569,642</u>	<u>\$581,623</u>	<u>\$535,897</u>	<u>\$45,726</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, 2011

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Auditor - Real				
Contractual Services	\$109,028	\$104,605	\$104,600	\$5
Other	39,883	38,860	37,199	1,661
Total Auditor - Real	148,911	143,465	141,799	1,666
Auditor - Sealer				
Personal Services	25,384	24,252	24,252	0
Materials and Supplies	340	325	325	0
Contractual Services	2,602	2,850	2,486	364
Total Auditor - Sealer	28,326	27,427	27,063	364
Auditor - Personal Property				
Personal Services	284,493	276,100	271,803	4,297
Materials and Supplies	3,116	3,000	3,000	0
Contractual Services	38,361	40,912	39,779	1,133
Capital Outlay	9,658	11,831	9,975	1,856
Other	108	103	103	0
Total Auditor - Personal Property	335,736	331,946	324,660	7,286
Treasurer				
Personal Services	256,683	245,236	245,234	2
Materials and Supplies	3,473	3,318	3,318	0
Contractual Services	95,986	85,615	85,432	183
Capital Outlay	1,047	1,000	1,000	0
Other	1,174	2,253	2,253	0
Total Treasurer	358,363	337,422	337,237	185
Prosecuting Attorney				
Personal Services	1,119,476	1,136,130	1,069,542	66,588
Materials and Supplies	3,788	4,092	4,000	92
Contractual Services	15,496	18,221	15,321	2,900
Other	62,888	63,682	60,164	3,518
Total Prosecuting Attorney	1,201,648	1,222,125	1,149,027	73,098
Budget Commission				
Materials and Supplies	\$680	\$650	\$650	\$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, 2011

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Bureau of Inspection (Audit Cost)				
Contractual Services	\$99,685	\$98,000	\$95,239	\$2,761
Planning Services				
Personal Services	150,267	151,403	143,564	7,839
Materials and Supplies	4,142	3,534	3,265	269
Contractual Services	2,666	4,178	2,731	1,447
Capital Outlay	477	475	440	35
Other	16,572	57,497	17,227	40,270
Total Planning Services	174,124	217,087	167,227	49,860
Data Processing Board				
Personal Services	9,970	9,525	9,525	0
Materials and Supplies	22,975	22,100	20,708	1,392
Contractual Services	19,909	19,798	19,007	791
Capital Outlay	9,947	9,640	7,100	2,540
Total Data Processing Board	62,801	61,063	56,340	4,723
Board of Elections				
Personal Services	557,346	535,017	532,533	2,484
Materials and Supplies	36,426	34,848	34,721	127
Contractual Services	476,372	458,378	450,837	7,541
Capital Outlay	21,010	20,073	20,073	0
Other	3,111	3,000	3,000	0
Total Board of Elections	1,094,265	1,051,316	1,041,164	10,152
Building and Grounds				
Personal Services	497,285	476,600	475,104	1,496
Materials and Supplies	90,864	88,034	82,648	5,386
Contractual Services	1,461,049	1,362,293	1,340,904	21,389
Capital Outlay	447	634	500	134
Other	6,095	6,990	5,741	1,249
Total Building and Grounds	2,055,740	1,934,551	1,904,897	29,654
Garage Services				
Materials and Supplies	21,744	25,044	24,412	632
Contractual Services	235,463	210,605	187,906	22,699
Other	5,188	8,623	7,000	1,623
Total Garage Services	\$262,395	\$244,272	\$219,318	\$24,954

(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, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Recorder				
Personal Services	\$234,647	\$240,830	\$224,181	\$16,649
Materials and Supplies	13,208	14,386	12,095	2,291
Contractual Services	5,104	8,460	4,562	3,898
Capital Outlay	16,979	12,455	8,988	3,467
Other	2,681	4,000	3,367	633
Total Recorder	272,619	280,131	253,193	26,938
Total General Government - Legislative and Executive	7,830,262	7,995,973	7,351,785	644,188
General Government - Judicial				
Court of Appeals				
Contractual Services	17,003	16,406	16,405	1
Other	49,691	47,475	47,475	0
Total Court of Appeals	66,694	63,881	63,880	1
NOACA				
Other	52,003	50,000	49,683	317
Common Pleas Court				
Personal Services	1,299,640	1,250,366	1,241,859	8,507
Materials and Supplies	17,169	21,793	16,920	4,873
Contractual Services	708,262	725,981	689,960	36,021
Capital Outlay	34,833	34,483	33,084	1,399
Other	21,237	26,126	19,170	6,956
Total Common Pleas Court	2,081,141	2,058,749	2,000,993	57,756
Jury Commission				
Personal Services	374,499	361,794	357,794	4,000
Materials and Supplies	3,930	4,275	4,208	67
Contractual Services	5,416	5,678	5,223	455
Capital Outlay	0	3,060	0	3,060
Other	3,354	3,532	3,200	332
Total Jury Commission	\$387,199	\$378,339	\$370,425	\$7,914

(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, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Juvenile Court				
Personal Services	\$753,802	\$758,823	\$720,179	\$38,644
Materials and Supplies	12,262	14,682	13,680	1,002
Contractual Services	184,843	205,840	188,025	17,815
Capital Outlay	5,737	5,014	4,602	412
Other	7,777	7,842	6,572	1,270
Total Juvenile Court	964,421	992,201	933,058	59,143
Probate Court				
Personal Services	425,091	431,031	406,130	24,901
Materials and Supplies	5,525	8,379	7,573	806
Contractual Services	50,290	62,483	47,546	14,937
Capital Outlay	1,491	3,631	3,602	29
Other	21,524	23,801	21,040	2,761
Total Probate Court	503,921	529,325	485,891	43,434
Clerk of Courts				
Personal Services	1,453,168	1,399,326	1,388,349	10,977
Materials and Supplies	77,011	90,852	71,916	18,936
Contractual Services	242,913	297,260	261,262	35,998
Capital Outlay	12,470	18,380	5,436	12,944
Other	64,633	73,626	54,723	18,903
Total Clerk of Courts	1,850,195	1,879,444	1,781,686	97,758
Wadsworth Municipal Court				
Personal Services	108,711	117,297	116,965	332
Contractual Services	60,408	60,786	58,637	2,149
Total Wadsworth Municipal Court	169,119	178,083	175,602	2,481
Medina Municipal Court				
Personal Services	222,661	223,027	219,134	3,893
Contractual Services	108,808	130,528	104,823	25,705
Total Medina Municipal Court	331,469	353,555	323,957	29,598
Total General Government - Judicial	6,406,162	6,483,577	6,185,175	298,402
Public Safety				
Adult Probation				
Personal Services	504,082	481,597	481,597	0
Contractual Services	1,023	1,541	1,501	40
Total Adult Probation	\$505,105	\$483,138	\$483,098	\$40

(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, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Juvenile Detention Home				
Personal Services	\$1,040,847	\$1,037,865	\$994,420	\$43,445
Materials and Supplies	28,294	26,685	26,640	45
Contractual Services	293,014	292,696	278,971	13,725
Capital Outlay	26,732	21,070	20,318	752
Other	60,211	52,740	50,379	2,361
Total Juvenile Detention Home	1,449,098	1,431,056	1,370,728	60,328
Coroner				
Personal Services	89,484	98,160	85,493	12,667
Materials and Supplies	138	150	100	50
Contractual Services	102,260	127,130	110,874	16,256
Other	2,819	3,279	3,000	279
Total Coroner	194,701	228,719	199,467	29,252
Sheriff				
Personal Services	7,510,213	7,310,169	7,301,557	8,612
Materials and Supplies	87,884	88,646	88,079	567
Contractual Services	1,712,385	1,687,965	1,621,105	66,860
Capital Outlay	101,531	72,529	49,561	22,968
Other	299,807	293,286	247,810	45,476
Total Sheriff	9,711,820	9,452,595	9,308,112	144,483
Building Regulations				
Personal Services	491,451	473,385	469,530	3,855
Materials and Supplies	4,616	5,048	4,723	325
Contractual Services	37,829	39,708	37,695	2,013
Capital Outlay	4,906	5,000	5,000	0
Other	1,528	1,631	1,149	482
Total Building Regulations	540,330	524,772	518,097	6,675
Total Public Safety	12,401,054	12,120,280	11,879,502	240,778
Public Works				
County Engineer Office				
Personal Services	373,539	356,925	356,877	48
Health				
Health Programs				
Materials and Supplies	14,690	13,687	13,632	55
Contractual Services	742,399	518,495	518,495	0
Total Health	\$757,089	\$532,182	\$532,127	\$55

(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, 2011

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Human Services				
County Home				
Personal Services	\$632,134	\$708,310	\$677,803	\$30,507
Materials and Supplies	126,139	134,619	120,784	13,835
Contractual Services	82,638	82,190	76,031	6,159
Capital Outlay	173	400	100	300
Other	19,525	34,834	11,500	23,334
Total County Home	860,609	960,353	886,218	74,135
Soldiers Relief				
Personal Services	290,131	315,000	277,190	37,810
Materials and Supplies	5,835	6,886	6,028	858
Contractual Services	955,688	787,011	380,654	406,357
Capital Outlay	9,850	13,988	6,000	7,988
Other	77,584	102,378	79,231	23,147
Total Soldiers Relief	1,339,088	1,225,263	749,103	476,160
Human Service Center				
Personal Services	13,742	14,950	13,129	1,821
Materials and Supplies	58	150	136	14
Contractual Services	75,046	81,934	77,577	4,357
Other	0	50	0	50
Total Human Service Center	88,846	97,084	90,842	6,242
Child Welfare Board				
Personal Services	8,731	0	0	0
Contractual Services	34,331	0	0	0
Other	700	0	0	0
Total Child Welfare Board	43,762	0	0	0
Total Human Services	2,332,305	2,282,700	1,726,163	556,537
Economic Development and Assistance				
Economic Development				
Contractual Services	26,167	25,000	25,000	0
Other	56,129	53,625	53,625	0
Total Economic Development and Assistance	82,296	78,625	78,625	0
Employee Fringe Benefits				
Employee Fringe Benefits				
Fringe Benefits	4,907,324	4,704,247	4,688,433	15,814
PERS - County Share	2,879,242	2,799,451	2,750,813	48,638
Unemployment	55,299	55,000	52,832	2,168
Total Employee Fringe Benefits	\$7,841,865	\$7,558,698	\$7,492,078	\$66,620

(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, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Intergovernmental				
Medina County Agriculture Society				
Grants in Aid	\$335,067	\$321,525	\$319,420	\$2,105
<i>Total Expenditures</i>	<u>38,359,639</u>	<u>37,730,485</u>	<u>35,921,752</u>	<u>1,808,733</u>
<i>Excess of Revenues Over</i>				
<i>(Under) Expenditures</i>	<u>(1,810,315)</u>	<u>(1,597,428)</u>	<u>740,788</u>	<u>2,338,216</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	13,035	13,071	0	(13,071)
Transfers Out	<u>(1,762,143)</u>	<u>(1,969,631)</u>	<u>(1,706,483)</u>	<u>263,148</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(1,749,108)</u>	<u>(1,956,560)</u>	<u>(1,706,483)</u>	<u>250,077</u>
<i>Net Change in Fund Balance</i>	(3,559,423)	(3,553,988)	(965,695)	2,588,293
<i>Fund Balance Beginning of Year</i>	4,510,694	4,510,694	4,510,694	0
Prior Year Encumbrances Appropriated	<u>1,147,067</u>	<u>1,147,067</u>	<u>1,147,067</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,098,338</u></u>	<u><u>\$2,103,773</u></u>	<u><u>\$4,692,066</u></u>	<u><u>\$2,588,293</u></u>

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, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$11,854,374	\$11,855,855	\$11,997,753	\$141,898
Sales Taxes	11,698	11,699	11,839	140
Charges for Services	139,082	139,099	140,764	1,665
Intergovernmental	5,540,135	5,540,827	5,607,143	66,316
Interest	1,519	1,519	1,537	18
Donations	10,646	10,648	10,775	127
Other	21,769	21,771	22,032	261
<i>Total Revenues</i>	17,579,223	17,581,418	17,791,843	210,425
Expenditures				
Current:				
Health				
Program for DD				
Personal Services	10,871,154	10,738,849	10,167,132	571,717
Materials and Supplies	242,292	296,623	235,007	61,616
Contractual Services	4,311,644	4,290,803	3,972,212	318,591
Capital Outlay	75,634	104,899	75,634	29,265
Other	285,906	242,482	126,355	116,127
Total Health	15,786,630	15,673,656	14,576,340	1,097,316
Employee Fringe Benefits				
Program for DD				
Fringe Benefits	2,310,847	2,513,604	2,159,113	354,491
PERS - County Share	1,323,091	1,318,376	1,237,373	81,003
Total Employee Fringe Benefits	3,633,938	3,831,980	3,396,486	435,494
<i>Total Expenditures</i>	19,420,568	19,505,636	17,972,826	1,532,810
<i>Net Change in Fund Balance</i>	(1,841,345)	(1,924,218)	(180,983)	1,743,235
<i>Fund Balance Beginning of Year</i>	11,814,233	11,814,233	11,814,233	0
Prior Year Encumbrances Appropriated	482,447	482,447	482,447	0
<i>Fund Balance End of Year</i>	\$10,455,335	\$10,372,462	\$12,115,697	\$1,743,235

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, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$5,878,344	\$6,258,098	\$5,873,098	(\$385,000)
Rentals	178,074	189,578	177,915	(11,663)
Other	864,197	130,025	73,425	(56,600)
<i>Total Revenues</i>	6,920,615	6,577,701	6,124,438	(453,263)
Expenditures				
Current:				
Health				
ADAMH Board				
Personal Services	398,501	332,585	331,656	929
Materials and Supplies	13,090	21,912	12,241	9,671
Contractual Services	7,087,224	7,580,558	6,090,091	1,490,467
Capital Outlay	68,319	68,621	54,535	14,086
Other	39,117	41,137	32,473	8,664
Total Health	7,606,251	8,044,813	6,520,996	1,523,817
Employee Fringe Benefits				
ADAMH Board				
Fringe Benefits	76,619	65,486	63,767	1,719
PERS - County Share	62,166	56,843	51,738	5,105
Total Employee Fringe Benefits	138,785	122,329	115,505	6,824
<i>Total Expenditures</i>	7,745,036	8,167,142	6,636,501	1,530,641
<i>Excess of Revenues Under Expenditures</i>	(824,421)	(1,589,441)	(512,063)	1,077,378
Other Financing Sources				
Transfers In	232,496	207,516	192,289	(15,227)
<i>Net Change in Fund Balance</i>	(591,925)	(1,381,925)	(319,774)	1,062,151
<i>Fund Balance Beginning of Year</i>	4,037,921	4,037,921	4,037,921	0
Prior Year Encumbrances Appropriated	711,925	711,925	711,925	0
<i>Fund Balance End of Year</i>	\$4,157,921	\$3,367,921	\$4,430,072	\$1,062,151

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, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$5,120,630	\$5,124,842	\$4,900,757	(\$224,085)
Donations	20,225	20,242	19,357	(885)
Other	274,612	274,837	262,820	(12,017)
<i>Total Revenues</i>	5,415,467	5,419,921	5,182,934	(236,987)
Expenditures				
Current:				
Human Services				
Public Assistance				
Personal Services	3,375,950	3,339,000	2,274,888	1,064,112
Materials and Supplies	79,949	84,750	49,088	35,662
Contractual Services	1,347,522	1,536,165	1,246,563	289,602
Capital Outlay	60,215	60,450	58,949	1,501
Other	148,733	238,534	135,604	102,930
Total Public Assistance	5,012,369	5,258,899	3,765,092	1,493,807
Social Services				
Materials and Supplies	8,622	8,622	0	8,622
Contractual Services	1,676,501	1,611,808	1,493,352	118,456
Capital Outlay	838	838	0	838
Other	49,377	69,242	46,563	22,679
Total Social Services	1,735,338	1,690,510	1,539,915	150,595
Total Human Services	6,747,707	6,949,409	5,305,007	1,644,402
Employee Fringe Benefits				
Public Assistance:				
Fringe Benefits	682,748	690,390	630,388	60,002
PERS - County Share	471,410	470,520	435,257	35,263
Total Employee Fringe Benefits	1,154,158	1,160,910	1,065,645	95,265
<i>Total Expenditures</i>	7,901,865	8,110,319	6,370,652	1,739,667
<i>Excess of Revenues Under Expenditures</i>	(2,486,398)	(2,690,398)	(1,187,718)	1,502,680
Other Financing Sources				
Transfers In	2,111,405	2,113,142	1,152,539	(960,603)
<i>Net Change in Fund Balance</i>	(374,993)	(577,256)	(35,179)	542,077
<i>Fund Balance Beginning of Year</i>	1,990,374	1,990,374	1,990,374	0
Prior Year Encumbrances Appropriated	271,939	271,939	271,939	0
<i>Fund Balance End of Year</i>	\$1,887,320	\$1,685,057	\$2,227,134	\$542,077

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, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$14,143,437	\$11,091,848	\$10,468,899	(\$622,949)
Tap In Fees	715,712	3,641,975	3,612,213	(29,762)
Other	63	63	78,991	78,928
OWDA Loan Issued	1,857,749	1,857,749	1,857,749	0
OPWC Proceeds	0	0	483,380	483,380
<i>Total Revenues</i>	16,716,961	16,591,635	16,501,232	(90,403)
Expenses				
Personal Services	7,484,426	6,823,313	6,775,400	47,913
Contractual Services	5,321,241	5,458,334	4,397,157	1,061,177
Materials and Supplies	1,493,158	1,372,135	1,363,016	9,119
Other Operating Expenses	304,685	973,000	275,821	697,179
Capital Outlay	132,211	569,163	55,770	513,393
Other	2,912	2,912	67	2,845
Debt Service:				
Principal	3,437,529	3,437,529	3,322,068	115,461
Interest and Fiscal Charges	1,576,142	1,576,142	1,435,110	141,032
<i>Total Expenses</i>	19,752,304	20,212,528	17,624,409	2,588,119
<i>Excess of Revenues Under Expenses Before Transfers</i>	(3,035,343)	(3,620,893)	(1,123,177)	2,497,716
Transfers In	0	46,107	46,107	0
Transfers Out	(151,079)	(3,455)	0	3,455
<i>Net Change in Fund Equity</i>	(3,186,422)	(3,578,241)	(1,077,070)	2,501,171
<i>Fund Equity Beginning of Year</i>	10,807,107	10,807,107	10,807,107	0
Prior Year Encumbrances Appropriated	876,944	876,944	876,944	0
<i>Fund Equity End of Year</i>	\$8,497,629	\$8,105,810	\$10,606,981	\$2,501,171

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, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$8,176,226	\$8,202,250	\$7,101,862	(\$1,100,388)
Tap In Fees	694,651	694,651	665,765	(28,886)
Other	4,439	4,456	81,879	77,423
OWDA Loan Issued	0	212,043	212,043	0
<i>Total Revenues</i>	8,875,316	9,113,400	8,061,549	(1,051,851)
Expenses				
Personal Services	1,161,207	1,403,000	1,080,289	322,711
Contractual Services	2,717,348	2,602,601	2,473,342	129,259
Materials and Supplies	364,655	385,455	370,455	15,000
Capital Outlay	28,300	100,000	20,199	79,801
Other	313,834	576,784	292,505	284,279
Debt Service:				
Principal Retirement	2,914,579	2,914,579	2,843,738	70,841
Interest and Fiscal Charges	2,191,840	2,191,840	2,131,467	60,373
<i>Total Expenses</i>	9,691,763	10,174,259	9,211,995	962,264
<i>Excess of Revenues Under Expenses Before Transfers</i>	(816,447)	(1,060,859)	(1,150,446)	(89,587)
Transfers Out	(333,999)	(89,587)	0	89,587
<i>Net Change in Fund Equity</i>	(1,150,446)	(1,150,446)	(1,150,446)	0
<i>Fund Deficit Beginning of Year</i>	1,035,606	1,035,606	1,035,606	0
Prior Year Encumbrances Appropriated	114,840	114,840	114,840	0
<i>Fund Equity End of Year</i>	\$0	\$0	\$0	\$0

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, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$8,591,537	\$8,636,822	\$8,944,420	\$307,598
Intergovernmental	39,128	39,334	40,735	1,401
<i>Total Revenues</i>	8,630,665	8,676,156	8,985,155	308,999
Expenses				
Personal Services	234,015	245,400	241,552	3,848
Contractual Services	6,563,416	7,010,622	6,554,805	455,817
Materials and Supplies	34,065	39,355	35,155	4,200
Capital Outlay	847,702	884,378	685,891	198,487
Other	323,556	415,897	336,901	78,996
Debt Service:				
Principal Retirement	759,126	759,126	758,285	841
Interest and Fiscal Charges	151,874	151,874	151,874	0
<i>Total Expenses</i>	8,913,754	9,506,652	8,764,463	742,189
<i>Excess of Revenues Over (Under) Expenses</i>	(283,089)	(830,496)	220,692	1,051,188
Transfers In	0	362,104	0	(362,104)
Transfers Out	0	(561)	0	561
<i>Net Change in Fund Equity</i>	(283,089)	(468,953)	220,692	689,645
<i>Fund Equity Beginning of Year</i>	491,082	491,082	491,082	0
Prior Year Encumbrances Appropriated	563,649	563,649	563,649	0
<i>Fund Equity End of Year</i>	\$771,642	\$585,778	\$1,275,423	\$689,645

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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$340,037	\$222,815	(\$117,222)
Fines and Forfeitures	77,141	50,548	(26,593)
Intergovernmental	11,659,488	7,640,084	(4,019,404)
Interest	62,848	41,182	(21,666)
Other	223,155	138,620	(84,535)
<i>Total Revenues</i>	<u>12,362,669</u>	<u>8,093,249</u>	<u>(4,269,420)</u>
Expenditures			
Current:			
Public Works			
Engineer - Administration			
Personal Services	1,199,500	829,033	370,467
Materials and Supplies	45,689	12,589	33,100
Contractual Services	96,798	28,350	68,448
Capital Outlay	15,997	13,625	2,372
Other	7,500	7,442	58
Total Engineer - Administration	<u>1,365,484</u>	<u>891,039</u>	<u>474,445</u>
Engineer - Road			
Personal Services	1,845,455	1,387,887	457,568
Materials and Supplies	1,762,172	1,457,966	304,206
Contractual Services	4,747,459	3,570,351	1,177,108
Capital Outlay	237,986	166,462	71,524
Other	70,206	26,912	43,294
Total Engineer - Road	<u>8,663,278</u>	<u>6,609,578</u>	<u>2,053,700</u>
Engineer - Bridges and Culverts			
Personal Services	538,750	462,440	76,310
Materials and Supplies	280,076	75,620	204,456
Contractual Services	657,793	191,366	466,427
Capital Outlay	30,000	0	30,000
Other	5,859	1,000	4,859
Total Engineer - Bridges and Culverts	<u>1,512,478</u>	<u>730,426</u>	<u>782,052</u>
Total Public Works	<u>\$11,541,240</u>	<u>\$8,231,043</u>	<u>\$3,310,197</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, 2011

	Final	Actual	Variance with Final Budget Positive (Negative)
Employee Fringe Benefits			
Engineer - Administration			
Fringe Benefits	\$223,000	\$146,442	\$76,558
PERS - County Share	167,650	105,956	61,694
Total Engineer - Administration	390,650	252,398	138,252
Engineer - Road			
Fringe Benefits	463,266	415,653	47,613
PERS - County Share	258,384	190,784	67,600
Total Engineer - Road	721,650	606,437	115,213
Engineer - Bridges and Culverts			
Fringe Benefits	16,775	9,271	7,504
PERS - County Share	75,500	64,724	10,776
Total Engineer - Bridges and Culverts	92,275	73,995	18,280
Total Employee Fringe Benefits	1,204,575	932,830	271,745
Debt Service:			
Principal Retirement	9,700	9,700	0
<i>Total Expenditures</i>	12,755,515	9,173,573	3,581,942
<i>Excess of Revenues Under Expenditures</i>	(392,846)	(1,080,324)	(687,478)
Other Financing Sources			
Proceeds of OPWC Loans	22,065	22,065	0
<i>Net Change in Fund Balance</i>	(370,781)	(1,058,259)	(687,478)
<i>Fund Balance Beginning of Year</i>	2,708,935	2,708,935	0
Prior Year Encumbrances Appropriated	1,641,121	1,641,121	0
<i>Fund Balance End of Year</i>	\$3,979,275	\$3,291,797	(\$687,478)

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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$688,969	\$615,354	(\$73,615)
Intergovernmental	2,093,121	1,869,476	(223,645)
Other	1,791	1,600	(191)
<i>Total Revenues</i>	<u>2,783,881</u>	<u>2,486,430</u>	<u>(297,451)</u>
Expenditures			
Current:			
General Government - Judicial			
Child Support Enforcement			
Personal Services	1,434,497	1,213,821	220,676
Materials and Supplies	47,262	36,771	10,491
Contractual Services	1,071,430	938,246	133,184
Capital Outlay	4,820	0	4,820
Other	71,412	37,825	33,587
Total General Government - Judicial	<u>2,629,421</u>	<u>2,226,663</u>	<u>402,758</u>
Employee Fringe Benefits			
Child Support Enforcement			
Fringe Benefits	290,207	249,367	40,840
PERS - County Share	196,595	169,936	26,659
Total Employee Fringe Benefits	<u>486,802</u>	<u>419,303</u>	<u>67,499</u>
<i>Total Expenditures</i>	<u>3,116,223</u>	<u>2,645,966</u>	<u>470,257</u>
<i>Net Change in Fund Balance</i>	(332,342)	(159,536)	172,806
<i>Fund Balance Beginning of Year</i>	477,973	477,973	0
Prior Year Encumbrances Appropriated	<u>30,424</u>	<u>30,424</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$176,055</u>	<u>\$348,861</u>	<u>\$172,806</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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,032,467	\$1,241,114	\$208,647
Expenditures			
Current:			
Human Services			
Children's Services Board			
Contractual Services	424,892	1,205,098	(780,206)
Other	62,195	55,897	6,298
<i>Total Expenditures</i>	487,087	1,260,995	(773,908)
<i>Excess of Revenues Over (Under) Expenditures</i>	545,380	(19,881)	(565,261)
Other Financing Uses			
Transfers Out	(786,177)	0	786,177
<i>Net Change in Fund Balance</i>	(240,797)	(19,881)	220,916
<i>Fund Balance Beginning of Year</i>	603,946	603,946	0
Prior Year Encumbrances Appropriated	20,264	20,264	0
<i>Fund Balance End of Year</i>	\$383,413	\$604,329	\$220,916

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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$1,459,762	\$1,028,661	(\$431,101)
Other	42,052	29,633	(12,419)
<i>Total Revenues</i>	<u>1,501,814</u>	<u>1,058,294</u>	<u>(443,520)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Community Development Program			
Personal Services	22,468	13,773	8,695
Contractual Services	985,224	618,356	366,868
Capital Outlay	150	0	150
Other	34,852	23,972	10,880
Total Economic Development and Assistance	<u>1,042,694</u>	<u>656,101</u>	<u>386,593</u>
Employee Fringe Benefits			
Community Development Program			
Fringe Benefits	2,342	1,565	777
PERS - County Share	3,498	1,928	1,570
Total Employee Fringe Benefits	<u>5,840</u>	<u>3,493</u>	<u>2,347</u>
<i>Total Expenditures</i>	<u>1,048,534</u>	<u>659,594</u>	<u>388,940</u>
<i>Net Change in Fund Balance</i>	453,280	398,700	(54,580)
<i>Fund Deficit Beginning of Year</i>	(759,275)	(759,275)	0
Prior Year Encumbrances Appropriated	<u>307,836</u>	<u>307,836</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$1,841</u></u>	<u><u>(\$52,739)</u></u>	<u><u>(\$54,580)</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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$511,907	\$67,881	(\$444,026)
Expenditures			
Current:			
Economic Development and Assistance			
Community Housing Improvement			
Personal Services	9,022	3,446	5,576
Contractual Services	487,004	141,358	345,646
Capital Outlay	300	0	300
Other	338	114	224
Total Economic Development and Assistance	496,664	144,918	351,746
Employee Fringe Benefits			
Community Safety Awareness			
Fringe Benefits	2,298	715	1,583
PERS - County Share	980	357	623
Total Employee Fringe Benefits	3,278	1,072	2,206
<i>Total Expenditures</i>	499,942	145,990	353,952
<i>Net Change in Fund Balance</i>	11,965	(78,109)	(90,074)
<i>Fund Deficit Beginning of Year</i>	(12,819)	(12,819)	0
Prior Year Encumbrances Appropriated	3,913	3,913	0
<i>Fund Balance (Deficit) End of Year</i>	\$3,059	(\$87,015)	(\$90,074)

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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$30,534	\$29,347	(\$1,187)
Expenditures			
Current:			
Public Safety			
Community Oriented Policing Services			
Contractual Services	3,534	2,359	1,175
Capital Outlay	12	0	12
<i>Total Expenditures</i>	3,546	2,359	1,187
<i>Net Change in Fund Balance</i>	26,988	26,988	0
<i>Fund Deficit Beginning of Year</i>	(28,573)	(28,573)	0
<i>Prior Year Encumbrances Appropriated</i>	1,585	1,585	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
Community Safety Awareness Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$553,110	\$347,920	(\$205,190)
Expenditures			
Current:			
Public Safety			
Community Safety Awareness			
Personal Services	185,584	124,253	61,331
Contractual Services	166,852	143,323	23,529
Capital Outlay	1,721	1,721	0
Other	196,697	118,670	78,027
Total Public Safety	550,854	387,967	162,887
Employee Fringe Benefits			
Community Safety Awareness			
Fringe Benefits	24,154	16,268	7,886
PERS - County Share	25,010	16,423	8,587
Total Employee Fringe Benefits	49,164	32,691	16,473
<i>Total Expenditures</i>	600,018	420,658	179,360
<i>Net Change in Fund Balance</i>	(46,908)	(72,738)	(25,830)
<i>Fund Deficit Beginning of Year</i>	(4,972)	(4,972)	0
Prior Year Encumbrances Appropriated	51,883	51,883	0
<i>Fund Balance (Deficit) End of Year</i>	\$3	(\$25,827)	(\$25,830)

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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$210,769	\$214,861	\$4,092
Other	29	30	1
<i>Total Revenues</i>	<u>210,798</u>	<u>214,891</u>	<u>4,093</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Recorder's Computer			
Personal Services	50,000	46,060	3,940
Capital Outlay	121,002	11,641	109,361
Other	81,276	28,100	53,176
Total General Government - Legislative and Executive	<u>252,278</u>	<u>85,801</u>	<u>166,477</u>
General Government - Judicial			
Clerk of Courts			
Capital Outlay	10,307	10,188	119
Other	46,854	39,630	7,224
Total Clerk of Courts	<u>57,161</u>	<u>49,818</u>	<u>7,343</u>
Juvenile Court			
Capital Outlay	12,000	6,500	5,500
Other	39,125	31,086	8,039
Total Juvenile Court	<u>51,125</u>	<u>37,586</u>	<u>13,539</u>
Probate Court			
Capital Outlay	13,687	6,250	7,437
Other	35,392	34,086	1,306
Total Probate Court	<u>49,079</u>	<u>40,336</u>	<u>8,743</u>
Total General Government - Judicial	<u>157,365</u>	<u>127,740</u>	<u>29,625</u>
Employee Fringe Benefits			
Record's Computer			
Fringe Benefits	9,225	5,359	3,866
PERS - County Share	7,000	6,448	552
Total Employee Fringe Benefits	<u>16,225</u>	<u>11,807</u>	<u>4,418</u>
<i>Total Expenditures</i>	<u>425,868</u>	<u>225,348</u>	<u>200,520</u>
<i>Net Change in Fund Balance</i>	(215,070)	(10,457)	204,613
<i>Fund Balance Beginning of Year</i>	408,221	408,221	0
Prior Year Encumbrances Appropriated	<u>31,143</u>	<u>31,143</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$224,294</u>	<u>\$428,907</u>	<u>\$204,613</u>

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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$796,034	\$799,498	\$3,464
Intergovernmental	106,998	107,463	465
Donations	22,704	22,803	99
<i>Total Revenues</i>	<u>925,736</u>	<u>929,764</u>	<u>4,028</u>
Expenditures			
Current:			
Public Safety			
County History Project			
Personal Services	43,870	20,266	23,604
Contractual Services	922,000	599,485	322,515
Capital Outlay	25,267	898	24,369
Other	38,342	26,026	12,316
<i>Total Expenditures</i>	<u>1,029,479</u>	<u>646,675</u>	<u>382,804</u>
<i>Net Change in Fund Balance</i>	(103,743)	283,089	386,832
<i>Fund Balance Beginning of Year</i>	515,245	515,245	0
Prior Year Encumbrances Appropriated	<u>8,609</u>	<u>8,609</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$420,111</u>	<u>\$806,943</u>	<u>\$386,832</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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$843,874	\$725,893	(\$117,981)
Expenditures			
Current:			
Public Safety			
Courthouse Security			
Personal Services	241,900	209,689	32,211
Materials and Supplies	29,673	19,863	9,810
Contractual Services	258,362	146,945	111,417
Capital Outlay	103,917	80,423	23,494
Other	505,872	364,538	141,334
Total Public Safety	1,139,724	821,458	318,266
Employee Fringe Benefits			
Courthouse Security			
Fringe Benefits	31,345	27,905	3,440
PERS - County Share	36,900	31,660	5,240
Total Employee Fringe Benefits	68,245	59,565	8,680
<i>Total Expenditures</i>	1,207,969	881,023	326,946
<i>Excess of Revenues Under Expenditures</i>	(364,095)	(155,130)	208,965
Other Financing Sources			
Transfers In	99,226	85,353	(13,873)
<i>Net Change in Fund Balance</i>	(264,869)	(69,777)	195,092
<i>Fund Balance Beginning of Year</i>	679,501	679,501	0
<i>Prior Year Encumbrances Appropriated</i>	94,587	94,587	0
<i>Fund Balance End of Year</i>	\$509,219	\$704,311	\$195,092

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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$500,000	\$532,828	\$32,828
Expenditures			
Current:			
Public Works			
Ditch Maintenance			
Contractual Services	4,430,095	98,095	4,332,000
<i>Net Change in Fund Balance</i>	(3,930,095)	434,733	4,364,828
<i>Fund Balance Beginning of Year</i>	4,407,043	4,407,043	0
Prior Year Encumbrances Appropriated	23,095	23,095	0
<i>Fund Balance End of Year</i>	<u>\$500,043</u>	<u>\$4,864,871</u>	<u>\$4,364,828</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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$303,353	\$337,993	\$34,640
Fines and Forfeitures	25,079	27,943	2,864
Donations	5,473	6,098	625
Other	10,795	12,028	1,233
<i>Total Revenues</i>	<u>344,700</u>	<u>384,062</u>	<u>39,362</u>
Expenditures			
Current:			
Health			
Animal Control			
Personal Services	181,748	181,270	478
Materials and Supplies	28,702	28,700	2
Contractual Services	104,038	93,331	10,707
Capital Outlay	1,925	1,425	500
Other	15,001	14,475	526
Total Health	<u>331,414</u>	<u>319,201</u>	<u>12,213</u>
Employee Fringe Benefits			
Animal Control			
Fringe Benefits	43,990	43,605	385
PERS - County Share	21,985	21,776	209
Total Employee Fringe Benefits	<u>65,975</u>	<u>65,381</u>	<u>594</u>
<i>Total Expenditures</i>	<u>397,389</u>	<u>384,582</u>	<u>12,807</u>
<i>Net Change in Fund Balance</i>	(52,689)	(520)	52,169
<i>Fund Balance Beginning of Year</i>	353,118	353,118	0
Prior Year Encumbrances Appropriated	<u>17,336</u>	<u>17,336</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$317,765</u></u>	<u><u>\$369,934</u></u>	<u><u>\$52,169</u></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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$498,644	\$431,495	(\$67,149)
Other	17,219	14,900	(2,319)
<i>Total Revenues</i>	<u>515,863</u>	<u>446,395</u>	<u>(69,468)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
DRETAC Treasurer			
Personal Services	171,261	153,122	18,139
Materials and Supplies	7,555	4,737	2,818
Contractual Services	37,292	13,372	23,920
Capital Outlay	10,210	5,000	5,210
Other	5,206	3,760	1,446
Total DRETAC Treasurer	<u>231,524</u>	<u>179,991</u>	<u>51,533</u>
DRETAC Prosecutor			
Personal Services	214,000	160,156	53,844
Materials and Supplies	8,023	6,929	1,094
Contractual Services	16,128	12,798	3,330
Capital Outlay	28,278	20,875	7,403
Other	44,257	35,068	9,189
Total DRETAC Prosecutor	<u>310,686</u>	<u>235,826</u>	<u>74,860</u>
Total General Government - Legislative and Executive	<u>542,210</u>	<u>415,817</u>	<u>126,393</u>
Employee Fringe Benefits			
DRETAC Treasurer			
Fringe Benefits	17,551	12,348	5,203
PERS - County Share	23,976	21,437	2,539
Total DRETAC Treasurer	<u>41,527</u>	<u>33,785</u>	<u>7,742</u>
DRETAC Prosecutor			
Fringe Benefits	50,301	28,452	21,849
PERS - County Share	29,960	22,422	7,538
Total DRETAC Prosecutor	<u>80,261</u>	<u>50,874</u>	<u>29,387</u>
Total Employee Fringe Benefits	<u>121,788</u>	<u>84,659</u>	<u>37,129</u>
<i>Total Expenditures</i>	<u>663,998</u>	<u>500,476</u>	<u>163,522</u>
<i>Excess of Revenues Under Expenditures</i>	(148,135)	(54,081)	94,054
Other Financing Sources			
Transfers - In	40,044	0	(40,044)
<i>Net Change in Fund Balance</i>	(108,091)	(54,081)	54,010
<i>Fund Balance Beginning of Year</i>	377,585	377,585	0
Prior Year Encumbrances Appropriated	45,379	45,379	0
<i>Fund Balance End of Year</i>	<u>\$314,873</u>	<u>\$368,883</u>	<u>\$54,010</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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$1,636,878	\$1,364,438	(\$272,440)
Charges for Services	1,704	1,420	(284)
Intergovernmental	1,478,360	1,232,303	(246,057)
Other	11,833	9,864	(1,969)
<i>Total Revenues</i>	<u>3,128,775</u>	<u>2,608,025</u>	<u>(520,750)</u>
Expenditures			
Current:			
Public Safety			
Drug Law Enforcement and Education			
Personal Services	897,497	617,892	279,605
Materials and Supplies	1,562,426	1,522,844	39,582
Contractual Services	294,927	151,644	143,283
Capital Outlay	37,582	36,743	839
Other	53,429	37,980	15,449
Total Public Safety	<u>2,845,861</u>	<u>2,367,103</u>	<u>478,758</u>
Employee Fringe Benefits			
Drug Law Enforcement and Education			
Fringe Benefits	220,851	153,053	67,798
PERS - County Share	136,988	93,636	43,352
Total Employee Fringe Benefits	<u>357,839</u>	<u>246,689</u>	<u>111,150</u>
<i>Total Expenditures</i>	<u>3,203,700</u>	<u>2,613,792</u>	<u>589,908</u>
<i>Excess of Revenues Under Expenditures</i>	(74,925)	(5,767)	69,158
Other Financing Sources			
Transfers In	9,875	0	(9,875)
<i>Net Change in Fund Balance</i>	(65,050)	(5,767)	59,283
<i>Fund Balance Beginning of Year</i>	1,286,136	1,286,136	0
Prior Year Encumbrances Appropriated	<u>24,046</u>	<u>24,046</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,245,132</u>	<u>\$1,304,415</u>	<u>\$59,283</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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$39,883	\$19,688	(\$20,195)
Expenditures			
Current:			
General Government - Judicial			
Indigent Guardianship			
Other	67,359	9,471	57,888
<i>Net Change in Fund Balance</i>	(27,476)	10,217	37,693
<i>Fund Balance Beginning of Year</i>	32,749	32,749	0
Prior Year Encumbrances Appropriated	16,854	16,854	0
<i>Fund Balance End of Year</i>	<u>\$22,127</u>	<u>\$59,820</u>	<u>\$37,693</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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$9,307	\$3,751	(\$5,556)
Intergovernmental	496	200	(296)
Donations	819	330	(489)
<i>Total Revenues</i>	<u>10,622</u>	<u>4,281</u>	<u>(6,341)</u>
Expenditures			
Current:			
Public Safety			
Juvenile Detention Center Donations			
Capital Outlay	545	140	405
Other	8,987	5,286	3,701
<i>Total Expenditures</i>	<u>9,532</u>	<u>5,426</u>	<u>4,106</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,090	(1,145)	(2,235)
Other Financing Sources			
Transfers In	474	191	(283)
<i>Net Change in Fund Balance</i>	1,564	(954)	(2,518)
<i>Fund Balance Beginning of Year</i>	7,046	7,046	0
Prior Year Encumbrances Appropriated	2,110	2,110	0
<i>Fund Balance End of Year</i>	<u><u>\$10,720</u></u>	<u><u>\$8,202</u></u>	<u><u>(\$2,518)</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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$50,000	\$40,594	(\$9,406)
Expenditures			
Current:			
Human Services			
Women's Shelter			
Contractual Services	66,304	65,299	1,005
<i>Net Change in Fund Balance</i>	(16,304)	(24,705)	(8,401)
<i>Fund Deficit Beginning of Year</i>	(3,458)	(3,458)	0
Prior Year Encumbrances Appropriated	21,304	21,304	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$1,542</u>	<u>(\$6,859)</u>	<u>(\$8,401)</u>

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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$577,499	\$379,224	(\$198,275)
Donations	83,012	54,511	(28,501)
Other	14,061	0	(14,061)
<i>Total Revenues</i>	<u>674,572</u>	<u>433,735</u>	<u>(240,837)</u>
Expenditures			
Current:			
Human Services			
Title III-B			
Personal Services	46,566	45,499	1,067
Materials and Supplies	7,560	7,018	542
Contractual Services	112,289	80,874	31,415
Total Title III-B	<u>166,415</u>	<u>133,391</u>	<u>33,024</u>
Title III-C			
Personal Services	158,026	155,176	2,850
Materials and Supplies	1,166	1,019	147
Contractual Services	37,851	29,264	8,587
Other	100	0	100
Total Title III-C	<u>197,143</u>	<u>185,459</u>	<u>11,684</u>
Donations			
Personal Services	7,245	6,626	619
Contractual Services	7,918	3,735	4,183
Capital Outlay	908	908	0
Other	51,353	44,530	6,823
Total Donations	<u>67,424</u>	<u>55,799</u>	<u>11,625</u>
Adult Protective Services			
Personal Services	107,159	106,386	773
Material and Supplies	1,300	1,297	3
Contractual Services	15,073	12,814	2,259
Capital Outlay	4,900	4,874	26
Other	5,500	5,475	25
Total Adult Protective Services	<u>133,932</u>	<u>130,846</u>	<u>3,086</u>
Passport			
Personal Services	5,420	4,902	518
Contractual Services	40,800	39,325	1,475
Total Passport	<u>46,220</u>	<u>44,227</u>	<u>1,993</u>
Home Delivered Meals			
Personal Services	8,023	2,679	5,344
Contractual Services	44,335	40,508	3,827
Total Home Delivered Meals	<u>52,358</u>	<u>43,187</u>	<u>9,171</u>
Total Human Services	<u>\$663,492</u>	<u>\$592,909</u>	<u>\$70,583</u>

(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, 2011

	Final	Actual	Variance with Final Budget Positive (Negative)
Employee Fringe Benefits			
Title III-B			
Fringe Benefits	\$12,177	\$10,219	\$1,958
Title III-C			
Fringe Benefits	14,477	9,451	5,026
PERS - County Share	22,124	21,725	399
Total Title III-C	36,601	31,176	5,425
Donations			
Fringe Benefits	640	584	56
PERS - County Share	1,015	928	87
Total Donations	1,655	1,512	143
Adult Protective Services			
Fringe Benefits	10,303	7,248	3,055
PERS - County Share	15,003	14,895	108
Total Adult Protective Services	25,306	22,143	3,163
Passport			
Fringe Benefits	166	120	46
PERS - County Share	760	686	74
Total Passport	926	806	120
Home Delivered Meals			
Fringe Benefits	242	75	167
PERS - County Share	1,127	375	752
Total Home Delivered Meals	1,369	450	919
Total Employee Fringe Benefits	78,034	66,306	11,728
<i>Total Expenditures</i>	741,526	659,215	82,311
<i>Excess of Revenues Under Expenditures</i>	(66,954)	(225,480)	(158,526)
Other Financing Sources			
Transfers In	330,953	224,693	(106,260)
<i>Net Change in Fund Balance</i>	263,999	(787)	(264,786)
<i>Fund Deficit Beginning of Year</i>	(89,561)	(89,561)	0
Prior Year Encumbrances Appropriated	19,379	19,379	0
<i>Fund Balance (Deficit) End of Year</i>	\$193,817	(\$70,969)	(\$264,786)

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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$315,987	\$205	(\$315,782)
Expenditures			
Current:			
Public Safety			
Sheriff			
Personal Services	160,000	3,923	156,077
Materials and Supplies	369	0	369
Contractual Services	93,719	0	93,719
Capital Outlay	1,135	0	1,135
Total Public Safety	255,223	3,923	251,300
Employee Fringe Benefits			
Sheriff:			
Fringe Benefits	38,158	95	38,063
PERS - County Share	22,400	549	21,851
Total Employee Fringe Benefits	60,558	644	59,914
<i>Total Expenditures</i>	315,781	4,567	311,214
<i>Excess of Revenues Over (Under) Expenditures</i>	206	(4,362)	(4,568)
Other Financing Sources			
Transfers In	69	69	0
<i>Net Change in Fund Balance</i>	275	(4,293)	(4,568)
<i>Fund Deficit Beginning of Year</i>	(275)	(275)	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	(\$4,568)	(\$4,568)

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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$140,000	\$7,849	(\$132,151)
Expenditures			
Current:			
Economic Development and Assistance			
Port Authority			
Other	53,550	28,671	24,879
<i>Net Change in Fund Balance</i>	86,450	(20,822)	(107,272)
<i>Fund Balance Beginning of Year</i>	46,029	46,029	0
Prior Year Encumbrances Appropriated	7,550	7,550	0
<i>Fund Balance End of Year</i>	\$140,029	\$32,757	(\$107,272)

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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,030,633	\$1,168,072	\$137,439
Other	6,367	7,216	849
<i>Total Revenues</i>	<u>1,037,000</u>	<u>1,175,288</u>	<u>138,288</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Auditor - Real Estate Assessment			
Personal Services	576,015	567,221	8,794
Materials and Supplies	60,611	33,659	26,952
Contractual Services	342,684	313,898	28,786
Capital Outlay	37,396	25,000	12,396
Other	33,701	17,999	15,702
Total General Government - Legislative and Executive	<u>1,050,407</u>	<u>957,777</u>	<u>92,630</u>
Employee Fringe Benefits			
Auditor - Real Estate Assessment			
Fringe Benefits	173,715	109,728	63,987
PERS - County Share	103,170	76,145	27,025
Total Employee Fringe Benefits	<u>276,885</u>	<u>185,873</u>	<u>91,012</u>
<i>Total Expenditures</i>	<u>1,327,292</u>	<u>1,143,650</u>	<u>183,642</u>
<i>Net Change in Fund Balance</i>	(290,292)	31,638	321,930
<i>Fund Balance Beginning of Year</i>	2,305,706	2,305,706	0
Prior Year Encumbrances Appropriated	<u>54,210</u>	<u>54,210</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,069,624</u></u>	<u><u>\$2,391,554</u></u>	<u><u>\$321,930</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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$38,206	\$17,467	(\$20,739)
Interest	1,794	820	(\$974)
<i>Total Revenues</i>	40,000	18,287	(21,713)
Expenditures			
Current:			
Economic Development and Assistance Revolving Loan			
Other	111,981	107,619	4,362
<i>Excess of Revenues Under Expenditures</i>	(71,981)	(89,332)	(17,351)
Other Financing Uses			
Transfers Out	(46,107)	(46,107)	0
<i>Net Change in Fund Balance</i>	(118,088)	(135,439)	(17,351)
<i>Fund Balance Beginning of Year</i>	156,259	156,259	0
<i>Fund Balance End of Year</i>	\$38,171	\$20,820	(\$17,351)

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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$104,254	\$61,840	(\$42,414)
Expenditures			
Current:			
Public Safety			
Safe Communities Program			
Personal Services	69,159	38,171	30,988
Contractual Services	2,950	1,270	1,680
Capital Outlay	10,000	10,000	0
Total Public Safety	82,109	49,441	32,668
Employee Fringe Benefits			
Safe Communities Program			
Fringe Benefits	1,833	921	912
PERS - County Share	12,525	6,888	5,637
Total Employee Fringe Benefits	14,358	7,809	6,549
<i>Total Expenditures</i>	96,467	57,250	39,217
<i>Excess of Revenues Over Expenditures</i>	7,787	4,590	(3,197)
Other Financing Sources			
Transfers In	2,395	3	(2,392)
<i>Net Change in Fund Balance</i>	10,182	4,593	(5,589)
<i>Fund Deficit Beginning of Year</i>	(8,786)	(8,786)	0
<i>Fund Balance (Deficit) End of Year</i>	\$1,396	(\$4,193)	(\$5,589)

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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Sales Taxes	\$9,500,000	\$9,832,907	\$332,907
Expenditures			
Current:			
General Government - Legislative and Executive			
School Sales Tax			
Intergovernmental	11,849,800	9,670,145	2,179,655
<i>Net Change in Fund Balance</i>	(2,349,800)	162,762	2,512,562
<i>Fund Balance Beginning of Year</i>	2,349,848	2,349,848	0
<i>Fund Balance End of Year</i>	\$48	\$2,512,610	\$2,512,562

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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$47,498	\$43,757	(\$3,741)
Intergovernmental	685,619	631,619	(54,000)
<i>Total Revenues</i>	<u>733,117</u>	<u>675,376</u>	<u>(57,741)</u>
Expenditures			
Current:			
Human Services			
Shelter Care and Youth Services			
Personal Services	353,553	236,077	117,476
Contractual Services	415,596	296,887	118,709
Capital Outlay	2,250	0	2,250
Other	49,930	14,901	35,029
Total Human Services	<u>821,329</u>	<u>547,865</u>	<u>273,464</u>
Employee Fringe Benefits			
Shelter Care and Youth Services			
Fringe Benefits	81,632	49,794	31,838
PERS - County Share	49,500	33,050	16,450
Total Employee Fringe Benefits	<u>131,132</u>	<u>82,844</u>	<u>48,288</u>
<i>Total Expenditures</i>	<u>952,461</u>	<u>630,709</u>	<u>321,752</u>
<i>Net Change in Fund Balance</i>	(219,344)	44,667	264,011
<i>Fund Balance Beginning of Year</i>	385,444	385,444	0
Prior Year Encumbrances Appropriated	<u>64,311</u>	<u>64,311</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$230,411</u>	<u>\$494,422</u>	<u>\$264,011</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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Donations	\$151,619	\$152,370	\$751
Expenditures			
Current:			
Public Safety			
Sheriff Donations			
Other	171,295	146,027	25,268
<i>Net Change in Fund Balance</i>	(19,676)	6,343	26,019
<i>Fund Balance Beginning of Year</i>	30,888	30,888	0
Prior Year Encumbrances Appropriated	12,795	12,795	0
<i>Fund Balance End of Year</i>	<u>\$24,007</u>	<u>\$50,026</u>	<u>\$26,019</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Title VI-D Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$421,784	\$311,495	(\$110,289)
Expenditures			
Current:			
Human Services			
Title VI - D			
Personal Services	232,044	213,361	18,683
Materials and Supplies	7,311	6,852	459
Contractual Services	53,119	37,469	15,650
Capital Outlay	10,015	7,174	2,841
Other	2,150	1,050	1,100
Total Human Services	304,639	265,906	38,733
Employee Fringe Benefits			
Title VI - D			
Fringe Benefits	53,645	29,585	24,060
PERS - County Share	32,485	29,870	2,615
Total Employee Fringe Benefits	86,130	59,455	26,675
<i>Total Expenditures</i>	390,769	325,361	65,408
<i>Excess of Revenues Over (Under) Expenditures</i>	31,015	(13,866)	(44,881)
Other Financing Sources			
Transfers In	1,823	1,346	(477)
<i>Net Change in Fund Balance</i>	32,838	(12,520)	(45,358)
<i>Fund Deficit Beginning of Year</i>	(51,603)	(51,603)	0
Prior Year Encumbrances Appropriated	18,765	18,765	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	(\$45,358)	(\$45,358)

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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$983,706	\$655,807	(\$327,899)
Intergovernmental	2,027,751	1,351,840	(675,911)
Other	1,742	15,893	14,151
<i>Total Revenues</i>	<u>3,013,199</u>	<u>2,023,540</u>	<u>(989,659)</u>
Expenditures			
Current:			
Human Services			
Transportation			
Personal Services	1,084,617	1,054,880	29,737
Materials and Supplies	82,105	7,102	75,003
Contractual Services	1,116,745	995,823	120,922
Capital Outlay	32,400	1,400	31,000
Other	34,887	15,135	19,752
Total Human Services	<u>2,350,754</u>	<u>2,074,340</u>	<u>276,414</u>
Employee Fringe Benefits			
Transportation			
Fringe Benefits	106,619	90,113	16,506
PERS - County Share	151,425	147,163	4,262
Total Employee Fringe Benefits	<u>258,044</u>	<u>237,276</u>	<u>20,768</u>
<i>Total Expenditures</i>	<u>2,608,798</u>	<u>2,311,616</u>	<u>297,182</u>
<i>Net Change in Fund Balance</i>	404,401	(288,076)	(692,477)
<i>Fund Deficit Beginning of Year</i>	(362,044)	(362,044)	0
Prior Year Encumbrances Appropriated	<u>156,466</u>	<u>156,466</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$198,823</u></u>	<u><u>(\$493,654)</u></u>	<u><u>(\$692,477)</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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$500,000	\$0	(\$500,000)
Expenditures			
Current:			
Human Services			
Transportation Improvement			
Other	451,108	268,393	182,715
<i>Net Change in Fund Balance</i>	48,892	(268,393)	(317,285)
<i>Fund Balance Beginning of Year</i>	459,614	459,614	0
<i>Prior Year Encumbrances Appropriated</i>	1,108	1,108	0
<i>Fund Balance End of Year</i>	<u>\$509,614</u>	<u>\$192,329</u>	<u>(\$317,285)</u>

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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$111,500	\$55,177	(\$56,323)
Expenditures			
Current:			
Human Services			
Victim Assistance Program			
Personal Services	73,728	41,033	32,695
Materials and Supplies	3,482	1,382	2,100
Contractual Services	5,816	3,198	2,618
Capital Outlay	900	900	0
Other	413	0	413
Total Human Services	84,339	46,513	37,826
Employee Fringe Benefits			
Victim Assistance Program			
Fringe Benefits	11,145	3,335	7,810
PERS - County Share	10,350	5,744	4,606
Total Employee Fringe Benefits	21,495	9,079	12,416
<i>Total Expenditures</i>	105,834	55,592	50,242
<i>Net Change in Fund Balance</i>	5,666	(415)	(6,081)
<i>Fund Deficit Beginning of Year</i>	(5,954)	(5,954)	0
Prior Year Encumbrances Appropriated	786	786	0
<i>Fund Balance (Deficit) End of Year</i>	\$498	(\$5,583)	(\$6,081)

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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$57,767	\$36,321	(\$21,446)
Expenditures			
Current:			
Human Services			
Webcheck Program			
Other	54,586	46,782	7,804
<i>Net Change in Fund Balance</i>	3,181	(10,461)	(13,642)
<i>Fund Balance Beginning of Year</i>	32,829	32,829	0
Prior Year Encumbrances Appropriated	10,132	10,132	0
<i>Fund Balance End of Year</i>	<u>\$46,142</u>	<u>\$32,500</u>	<u>(\$13,642)</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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$2,917,562	\$1,200,760	(\$1,716,802)
Other	18,721	7,705	(11,016)
<i>Total Revenues</i>	<u>2,936,283</u>	<u>1,208,465</u>	<u>(1,727,818)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Workforce Development			
Personal Services	173,030	115,749	57,281
Materials and Supplies	1,500	101	1,399
Contractual Services	2,264,021	1,099,011	1,165,010
Capital Outlay	10,000	2,500	7,500
Other	89,706	85,857	3,849
Total General Government - Legislative and Executive	<u>2,538,257</u>	<u>1,303,218</u>	<u>1,235,039</u>
Employee Fringe Benefits			
Workforce Development			
Fringe Benefits	40,825	26,010	14,815
PERS - County Share	24,225	16,205	8,020
Total Employee Fringe Benefits	<u>65,050</u>	<u>42,215</u>	<u>22,835</u>
<i>Total Expenditures</i>	<u>2,603,307</u>	<u>1,345,433</u>	<u>1,257,874</u>
<i>Net Change in Fund Balance</i>	332,976	(136,968)	(469,944)
<i>Fund Deficit Beginning of Year</i>	(10,287)	(10,287)	0
Prior Year Encumbrances Appropriated	<u>44,453</u>	<u>44,453</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$367,142</u></u>	<u><u>(\$102,802)</u></u>	<u><u>(\$469,944)</u></u>

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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$560,310	\$557,550	(\$2,760)
Intergovernmental	38,015	37,828	(187)
Interest	1,443	1,436	(7)
<i>Total Revenues</i>	<u>599,768</u>	<u>596,814</u>	<u>(2,954)</u>
Expenditures			
Current:			
General Government - Legislative and Executive	29,321	103	29,218
Debt Service:			
Principal Retirement	429,842	429,841	1
Interest and Fiscal Charges	186,352	186,352	0
Total Debt Service	<u>616,194</u>	<u>616,193</u>	<u>1</u>
<i>Total Expenditures</i>	<u>645,515</u>	<u>616,296</u>	<u>29,219</u>
<i>Net Change in Fund Balance</i>	(45,747)	(19,482)	26,265
<i>Fund Balance Beginning of Year</i>	29,322	29,322	0
Prior Year Encumbrances Appropriated	<u>16,425</u>	<u>16,425</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$26,265</u>	<u>\$26,265</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, 2011*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$760,171	\$580,392	(\$179,779)
Expenditures			
Debt Service:			
Principal Retirement	447,955	357,892	90,063
Interest and Fiscal Charges	112,839	88,703	24,136
<i>Total Expenditures</i>	560,794	446,595	114,199
<i>Net Change in Fund Balance</i>	199,377	133,797	(65,580)
<i>Fund Deficit Beginning of Year</i>	(313,576)	(313,576)	0
Prior Year Encumbrances Appropriated	114,199	114,199	0
<i>Fund Deficit End of Year</i>	\$0	(\$65,580)	(\$65,580)

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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
Capital Outlay			
Achievement Center Construction			
Contractual Services	79,837	63,991	15,846
Other	20,000	0	20,000
<i>Total Expenditures</i>	<u>99,837</u>	<u>63,991</u>	<u>35,846</u>
<i>Net Change in Fund Balance</i>	(99,837)	(63,991)	35,846
<i>Fund Balance Beginning of Year</i>	420,171	420,171	0
Prior Year Encumbrances Appropriated	<u>35,037</u>	<u>35,037</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$355,371</u>	<u>\$391,217</u>	<u>\$35,846</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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$6,583,427	\$1,451,308	(\$5,132,119)
Interest	24,205	5,336	(18,869)
<i>Total Revenues</i>	<u>6,607,632</u>	<u>1,456,644</u>	<u>(5,150,988)</u>
Expenditures			
Capital Outlay			
County Capital Improvements			
Contractual Services	3,571,352	3,333,214	238,138
Capital Outlay	45,810	45,810	0
Other	23,331	17,454	5,877
<i>Total Expenditures</i>	<u>3,640,493</u>	<u>3,396,478</u>	<u>244,015</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,967,139</u>	<u>(1,939,834)</u>	<u>(4,906,973)</u>
Other Financing Sources			
Proceeds of Notes	1,150,000	1,150,000	0
Transfers In	50,000	50,000	0
<i>Total Other Financing Sources</i>	<u>1,200,000</u>	<u>1,200,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	4,167,139	(739,834)	(4,906,973)
<i>Fund Deficit Beginning of Year</i>	(280,263)	(280,263)	0
Prior Year Encumbrances Appropriated	113,124	113,124	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$4,000,000</u>	<u>(\$906,973)</u>	<u>(\$4,906,973)</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, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$909,320	\$909,320	\$0
Expenditures			
Capital Outlay	909,320	909,320	0
<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 Project
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,011,014	\$1,011,014	\$0
Expenditures			
Contractual Services	1,011,014	1,011,014	0
<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>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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, 2011

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$10,481,146	\$11,216,021	\$9,790,159	(\$1,425,862)
Interest	18,854	20,176	17,611	(2,565)
<i>Total Revenues</i>	<u>10,500,000</u>	<u>11,236,197</u>	<u>9,807,770</u>	<u>(1,428,427)</u>
Expenses				
Personal Services	69,641	85,866	74,571	11,295
Contractual Services	603,980	800,000	646,736	153,264
Claims	9,478,103	10,307,000	10,149,060	157,940
Other	76,476	93,104	77,486	15,618
<i>Total Expenses</i>	<u>10,228,200</u>	<u>11,285,970</u>	<u>10,947,853</u>	<u>338,117</u>
<i>Net Change in Fund Equity</i>	271,800	(49,773)	(1,140,083)	(1,090,310)
<i>Fund Equity Beginning of Year</i>	45,410	45,410	45,410	0
Prior Year Encumbrances Appropriated	<u>6,597</u>	<u>6,597</u>	<u>6,597</u>	<u>0</u>
<i>Fund Equity (Deficit) End of Year</i>	<u><u>\$323,807</u></u>	<u><u>\$2,234</u></u>	<u><u>(\$1,088,076)</u></u>	<u><u>(\$1,090,310)</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, 2011

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$900,000	\$900,000	\$546,157	(\$353,843)
Expenses				
Personal Services	96,678	116,838	92,825	24,013
Contractual Services	35,190	69,005	21,258	47,747
Claims	142,934	274,617	273,133	1,484
Materials and Supplies	3,982	12,245	2,853	9,392
Other	242,397	116,202	96,701	19,501
Capital Outlay	2,057	9,331	1,499	7,832
<i>Total Expenses</i>	<u>523,238</u>	<u>598,238</u>	<u>488,269</u>	<u>109,969</u>
<i>Excess of Revenues Over Expenses</i>	<u>376,762</u>	<u>301,762</u>	<u>57,888</u>	<u>(243,874)</u>
<i>Net Change in Fund Equity</i>	376,762	301,762	57,888	(243,874)
<i>Fund Equity Beginning of Year</i>	651,387	651,387	651,387	0
Prior Year Encumbrances Appropriated	<u>25,030</u>	<u>25,030</u>	<u>25,030</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$1,053,179</u>	<u>\$978,179</u>	<u>\$734,305</u>	<u>(\$243,874)</u>

STATISTICAL SECTION

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 These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	S2-S11
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	S12-S27
Debt Capacity 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.	S28-S34
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	S35-S37
Operating Information 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.	S38-S43

Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year. The County implemented GASB Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.

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

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Governmental Activities:				
Invested in Capital Assets, Net of Related Debt	\$50,525,639	\$53,195,136	\$51,030,953	\$52,625,533
Restricted:				
Capital Projects	395,602	455,208	551,462	621,699
Debt Service	3,218,227	2,885,821	2,991,891	225,801
Achievement Center	14,096,279	13,941,015	14,583,294	15,720,854
ADAMH Board	4,105,626	3,981,125	3,975,937	3,310,238
Auto and Gas	6,320,565	5,776,947	6,350,019	6,489,142
Children Support Enforcement	240,812	559,839	1,151,561	933,617
Ditch Maintenance	4,941,924	4,523,770	4,074,508	3,520,673
Drug Enforcement	1,311,228	1,321,513	1,497,784	1,291,385
Public Assistance	1,164,619	1,192,563	2,927,725	137,788
Real Estate Assessment	2,334,038	2,321,485	833,125	4,393,295
School Sales Tax	1,451,362	1,582,717	1,445,796	1,439,886
Shelter Care and Youth Services	485,482	404,831	551,135	976,090
Other Purposes	4,446,132	2,750,782	2,932,795	2,705,462
Unclaimed Monies	52,703	75,486	127,881	127,881
Unrestricted	<u>4,716,262</u>	<u>5,769,881</u>	<u>4,183,113</u>	<u>7,429,947</u>
<i>Total Governmental Activities Net Assets</i>	<u>99,806,500</u>	<u>100,738,119</u>	<u>99,208,979</u>	<u>101,949,291</u>
Business Type-Activities:				
Invested in Capital Assets, Net of Related Debt	169,889,909	169,463,159	170,502,818	169,265,391
Restricted:				
Unrestricted	<u>12,824,257</u>	<u>13,552,616</u>	<u>15,373,713</u>	<u>16,960,024</u>
<i>Total Business-Type Activities Net Assets</i>	<u>182,714,166</u>	<u>183,015,775</u>	<u>185,876,531</u>	<u>186,225,415</u>
Primary Government:				
Invested in Capital Assets, Net of Related Debt	220,415,548	222,658,295	221,533,771	221,890,924
Restricted	44,564,599	41,773,102	43,994,913	41,893,811
Unrestricted	<u>17,540,519</u>	<u>19,322,497</u>	<u>19,556,826</u>	<u>24,389,971</u>
<i>Total Primary Government Net Assets</i>	<u>\$282,520,666</u>	<u>\$283,753,894</u>	<u>\$285,085,510</u>	<u>\$288,174,706</u>

2007	2006	2005	2004	2003	2002
\$51,385,294	\$49,734,992	\$50,357,601	\$51,486,821	\$52,579,299	\$54,680,517
1,028,721	907,493	834,186	1,101,717	1,017,120	1,218,157
3,773,761	4,322,132	4,002,586	329,836	6,478,011	2,250,734
16,446,472	16,168,582	14,384,612	9,906,495	8,722,999	9,105,865
3,624,453	9,501,013	6,133,859	6,464,402	3,209,101	3,694,022
6,191,717	4,980,637	5,092,710	5,520,361	4,914,239	5,335,416
N/A	N/A	N/A	N/A	N/A	N/A
3,104,589	2,668,555	2,290,509	2,016,411	1,726,927	1,460,911
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
2,961,716	2,064,799	3,414,444	2,762,047	1,824,574	864,264
N/A	N/A	N/A	N/A	N/A	N/A
1,269,686	1,272,717	1,165,656	1,095,823	1,043,809	1,018,796
5,887,787	2,828,193	6,145,320	8,210,797	5,561,760	4,828,774
N/A	N/A	N/A	N/A	N/A	N/A
9,350,317	9,281,536	7,991,566	12,727,728	7,885,761	11,675,557
105,024,513	103,730,649	101,813,049	101,622,438	94,963,600	96,133,013
166,041,754	164,806,466	160,226,876	150,750,867	149,926,233	142,861,980
19,981,567	16,656,941	17,713,047	18,855,310	19,576,376	20,522,116
186,023,321	181,463,407	177,939,923	169,606,177	169,502,609	163,384,096
217,427,048	214,541,458	210,584,477	202,237,688	202,505,532	197,542,497
44,288,902	44,714,121	43,463,882	37,407,889	34,498,540	29,776,939
29,331,884	25,938,477	25,704,613	31,583,038	27,462,137	32,197,673
\$291,047,834	\$285,194,056	\$279,752,972	\$271,228,615	\$264,466,209	\$259,517,109

Medina County, Ohio
Changes in Net Assets
Last Ten Years
(Accrual Basis of Accounting)

	2011	2010	2009	2008
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government:				
Legislative and Executive	\$3,320,397	\$4,784,202	\$3,188,215	\$4,885,054
Judicial	2,789,859	2,709,125	2,271,967	1,994,314
Public Safety	4,595,704	4,182,945	3,408,551	3,335,441
Public Works	2,248,258	1,233,953	3,772,958	3,464,748
Health	829,571	1,024,622	1,440,497	2,389,715
Human Services	2,761,998	2,522,813	2,094,573	3,056,609
Economic Developmental and Assistance - Primary Government	35,809	29,205	33,222	36,630
Economic Developmental and Assistance - External Government	80,763	91,473	142,429	275,806
Subtotal - Charges for Services	<u>16,662,359</u>	<u>16,578,338</u>	<u>16,352,412</u>	<u>19,438,317</u>
Operating Grants and Contributions:				
General Government				
Legislative and Executive	1,182,362	1,821,937	2,243,402	1,350,554
Judicial	1,678,434	1,503,418	2,695,718	1,888,887
Public Safety	1,928,915	1,949,671	2,142,172	1,609,344
Public Works	7,638,516	7,702,432	7,405,575	7,301,182
Health	12,077,770	11,908,126	11,456,043	9,631,758
Human Services	7,511,369	7,523,361	17,418,423	13,033,931
Economic Developmental and Assistance - Primary Government	751,275	1,384,455	524,872	417,636
Subtotal - Operating Grants and Contributions	<u>32,768,641</u>	<u>33,793,400</u>	<u>43,886,205</u>	<u>35,233,292</u>
Capital Grants and Contributions:				
Public Works	<u>2,360,628</u>	<u>1,774,421</u>	<u>1,136,502</u>	<u>858,418</u>
<i>Total Governmental Activities Program Revenues</i>	<u>51,791,628</u>	<u>52,146,159</u>	<u>61,375,119</u>	<u>55,530,027</u>
Business-Type Activities:				
Charges for Services:				
Sewer	10,563,824	12,571,839	12,210,065	11,588,643
Water	7,283,208	7,852,672	5,657,196	5,904,231
Solid Waste	8,988,171	7,103,600	7,007,581	6,991,307
Subtotal - Charges for Services	<u>26,835,203</u>	<u>27,528,111</u>	<u>24,874,842</u>	<u>24,484,181</u>
Operating Grants and Contributions:				
Water	0	0	0	0
Solid Waste	40,735	0	50,000	0
Subtotal - Operating Grants and Contributions	<u>40,735</u>	<u>0</u>	<u>50,000</u>	<u>0</u>
Capital Grants and Contributions				
Sewer	5,960,251	4,791,201	4,773,715	4,993,197
Water	916,923	930,911	3,008,675	2,371,022
Subtotal - Capital Grants and Contributions	<u>6,877,174</u>	<u>5,722,112</u>	<u>7,782,390</u>	<u>7,364,219</u>
<i>Total Business-Type Activities Program Revenues</i>	<u>33,753,112</u>	<u>33,250,223</u>	<u>32,707,232</u>	<u>31,848,400</u>
<i>Total Primary Government Program Revenues</i>	<u>\$85,544,740</u>	<u>\$85,396,382</u>	<u>\$94,082,351</u>	<u>\$87,378,427</u>

2007	2006	2005 (1)	2004	2003	2002
\$4,696,651	\$2,996,173	\$5,443,061	\$5,482,044	\$7,935,159	\$6,066,132
2,321,722	2,283,378	2,688,086	3,406,417	3,334,748	2,762,431
3,945,645	4,041,588	4,804,786	3,556,744	3,322,761	3,097,517
939,929	886,694	1,007,627	790,044	724,970	1,537,014
1,489,972	1,959,869	1,264,452	362,710	265,234	288,244
3,603,266	2,658,618	1,422,049	1,342,108	1,903,774	1,231,718
20,853	21,071	35,880	0	0	0
185,411	0	0	0	0	1,188,530
17,203,449	14,847,391	16,665,941	14,940,067	17,486,646	16,171,586
1,164,470	1,465,037	2,994,440	1,013,519	1,068,454	1,097,981
2,095,326	2,046,837	2,016,055	1,851,736	2,242,681	2,136,394
2,323,690	1,494,228	1,883,194	1,264,832	1,578,415	1,187,926
8,372,094	7,785,233	7,361,682	7,160,676	6,871,012	6,240,441
9,074,866	12,508,154	12,094,771	13,127,258	10,657,443	9,911,218
15,625,990	11,480,802	9,048,772	14,217,274	9,381,082	9,344,393
478,582	475,600	198,040	236,918	239,295	344,302
39,135,018	37,255,891	35,596,954	38,872,213	32,038,382	30,262,655
1,469,782	1,490,934	3,104,370	2,062,685	2,284,176	1,995,217
57,808,249	53,594,216	55,367,265	55,874,965	51,809,204	48,429,458
11,913,628	11,378,553	11,091,336	10,386,036	9,786,580	9,182,608
6,973,550	5,448,364	6,046,924	5,778,331	5,128,887	6,127,298
7,121,668	7,301,357	7,125,867	7,686,311	6,435,282	6,595,872
26,008,846	24,128,274	24,264,127	23,850,678	21,350,749	21,905,778
0	0	0	414,000	0	0
0	25,892	12,310	70,882	115,898	59,676
0	25,892	12,310	484,882	115,898	59,676
5,489,513	6,288,915	7,026,055	3,914,571	6,246,601	7,694,240
4,529,012	3,527,517	8,685,919	3,056,009	3,137,388	6,207,036
10,018,525	9,816,432	15,711,974	6,970,580	9,383,989	13,901,276
36,027,371	33,970,598	39,988,411	31,306,140	30,850,636	35,866,730
\$93,835,620	\$87,564,814	\$95,355,676	\$87,181,105	\$82,659,840	\$84,296,188

(continued)

Medina County, Ohio
Changes in Net Assets (continued)
Last Ten Years
(Accrual Basis of Accounting)

	2011	2010	2009	2008
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$21,536,869	\$22,289,964	\$26,863,243	\$14,182,373
Judicial	10,701,479	10,578,428	10,976,773	8,581,800
Public Safety	20,013,796	19,949,574	20,766,755	21,997,104
Public Works	12,790,269	9,294,399	10,820,372	12,611,517
Health	25,052,824	25,195,670	26,717,333	26,373,938
Human Services	13,641,518	15,988,908	21,207,981	23,418,045
Economic Developmental and Assistance - Primary Government	998,437	1,432,185	753,025	584,872
Economic Developmental and Assistance - External Government	319,065	347,660	681,637	534,219
Interest and Fiscal Charges	272,329	306,928	438,320	483,529
<i>Total Governmental Activities Expenses</i>	<u>105,326,586</u>	<u>105,383,716</u>	<u>119,225,439</u>	<u>108,767,397</u>
Business-Type Activities:				
Sewer	18,270,399	20,828,421	18,539,772	17,969,039
Water	8,563,091	9,020,627	9,665,929	8,603,404
Solid Waste	7,418,894	7,138,700	7,366,862	7,129,812
<i>Total Business-Type Activities Expenses</i>	<u>34,252,384</u>	<u>36,987,748</u>	<u>35,572,563</u>	<u>33,702,255</u>
<i>Total Primary Government Expenses</i>	<u>139,578,970</u>	<u>142,371,464</u>	<u>154,798,002</u>	<u>142,469,652</u>
Net (Expense)/Revenue				
Governmental Activities	(53,534,958)	(53,237,557)	(57,850,320)	(53,237,370)
Business-Type Activities	(499,272)	(3,737,525)	(2,865,331)	(1,853,855)
<i>Total Primary Government Net Expense</i>	<u>(54,034,230)</u>	<u>(56,975,082)</u>	<u>(60,715,651)</u>	<u>(55,091,225)</u>
General Revenues and Transfers				
Governmental Activities				
Taxes:				
Property and Other Local Taxes Levied For:				
General Purposes	9,651,336	10,793,206	9,761,212	10,172,530
Debt Service	552,478	671,082	1,441,748	996,553
Achievement Center	11,505,321	11,304,090	11,495,383	10,612,384
County Home	798,861	816,177	761,689	806,357
DRETAC	431,495	461,973	509,224	0
Drug Enforcement	1,363,322	1,446,450	1,377,487	1,397,438
Sales Taxes Levied for:				
General Purposes	9,941,056	9,318,695	9,090,247	9,652,973
Achievement Center	11,839	11,367	9,173	0
School Sales Tax	9,919,086	9,358,492	8,967,815	0
Property Transfer Taxes	1,416,345	1,413,932	1,339,442	1,580,720
Grants and Entitlements not Restricted to				
Specific Programs	4,578,932	5,369,766	6,570,155	7,018,100
Interest	741,064	1,402,345	1,149,958	3,113,294
Miscellaneous	1,738,311	2,399,122	2,636,475	4,811,799
Transfers	(46,107)	0	0	0
<i>Total Governmental Activities</i>	<u>52,603,339</u>	<u>54,766,697</u>	<u>55,110,008</u>	<u>50,162,148</u>
Business-Type Activities				
Interest	0	375,000	1,303,888	582,842
Gain on Sale of Capital Assets	0	0	0	0
Miscellaneous	151,556	501,769	1,212,559	1,473,107
Transfers	46,107	0	0	0
<i>Total Business-Type Activities Expenses</i>	<u>197,663</u>	<u>876,769</u>	<u>2,516,447</u>	<u>2,055,949</u>
<i>Total Primary Government General Revenues and Other Changes in Net Assets</i>	<u>52,801,002</u>	<u>55,643,466</u>	<u>57,626,455</u>	<u>52,218,097</u>
Change in Net Assets				
Governmental Activities	(931,619)	1,529,140	(2,740,312)	(3,075,222)
Business-Type Activities	(301,609)	(2,860,756)	(348,884)	202,094
<i>Total Primary Government Change in Net Assets</i>	<u>(\$1,233,228)</u>	<u>(\$1,331,616)</u>	<u>(\$3,089,196)</u>	<u>(\$2,873,128)</u>

(1) During 2005, NEON Council of Governments cash with fiscal agent was brought on the County's books.

2007	2006	2005	2004	2003	2002
\$14,877,629	\$15,158,112	\$17,020,345	\$14,336,052	\$12,361,229	\$12,038,870
9,916,760	9,403,003	9,015,891	8,969,802	8,454,509	7,979,037
22,269,795	19,695,138	19,895,514	19,468,993	18,827,905	17,742,643
9,411,419	10,630,639	12,885,187	10,582,551	10,994,251	10,640,263
25,604,433	23,384,900	20,621,062	21,748,298	23,268,986	21,148,285
23,986,084	20,429,586	18,680,097	14,687,014	15,705,991	15,900,949
635,351	592,911	368,935	367,069	409,903	316,437
844,663	418,685	818,118	292,103	541,350	3,012,765
592,024	711,189	759,316	1,458,886	992,646	1,153,737
108,138,158	100,424,163	100,064,465	91,910,768	91,556,770	89,932,986
18,133,740	16,919,163	10,481,177	14,557,009	13,920,414	13,239,697
8,050,540	8,393,574	14,377,954	9,912,198	6,491,388	5,103,415
7,359,091	7,408,960	8,297,675	7,631,723	5,125,262	4,371,973
33,543,371	32,721,697	33,156,806	32,100,930	25,537,064	22,715,085
141,681,529	133,145,860	133,221,271	124,011,698	117,093,834	112,648,071
(50,329,909)	(46,829,947)	(44,697,200)	(36,035,803)	(39,747,566)	(41,503,528)
2,484,000	1,248,901	6,831,605	(794,790)	5,313,572	13,151,645
(47,845,909)	(45,581,046)	(37,865,595)	(36,830,593)	(34,433,994)	(28,351,883)
10,786,094	10,928,172	9,939,217	9,207,843	8,720,422	8,303,232
1,103,531	1,364,338	1,055,966	1,092,617	1,281,357	1,817,104
11,186,442	11,098,447	10,468,290	10,382,807	9,990,673	9,797,425
741,164	731,813	694,283	688,584	504,044	347,723
0	0	0	0	0	0
1,420,319	1,253,273	1,214,090	1,208,972	1,159,203	1,088,603
9,952,476	9,557,722	9,247,660	8,882,250	8,465,661	8,137,853
0	0	0	0	0	0
0	0	0	0	0	0
823,231	926,947	2,113,203	1,968,616	0	0
4,363,731	5,318,593	4,787,343	6,009,853	4,351,795	8,273,034
5,395,844	3,912,399	2,155,344	874,016	1,148,945	1,771,579
5,850,941	3,655,843	3,068,137	2,383,083	2,960,053	2,599,737
0	0	144,278	(4,000)	(4,000)	368,799
51,623,773	48,747,547	44,887,811	42,694,641	38,578,153	42,505,089
1,524,946	814,903	543,219	271,861	343,388	564,253
0	0	16,850	0	0	0
550,968	1,459,680	1,086,350	622,497	457,553	314,151
0	0	(144,278)	4,000	4,000	(368,799)
2,075,914	2,274,583	1,502,141	898,358	804,941	509,605
53,699,687	51,022,130	46,389,952	43,592,999	39,383,094	43,014,694
1,293,864	1,917,600	190,611	6,658,838	(1,169,413)	1,001,561
4,559,914	3,523,484	8,333,746	103,568	6,118,513	13,661,250
\$5,853,778	\$5,441,084	\$8,524,357	\$6,762,406	\$4,949,100	\$14,662,811

Medina County, Ohio
Fund Balances, Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	2011	2010	2009	2008
General Fund				
Nonspendable	\$145,231	\$82,411	N/A	N/A
Restricted	88,730	82,954	N/A	N/A
Assigned	91,494	90,020	N/A	N/A
Unassigned	7,055,080	7,941,659	N/A	N/A
Reserved	N/A	N/A	\$676,904	\$326,735
Unreserved	N/A	N/A	6,498,724	8,796,328
Total General Fund	<u>7,380,535</u>	<u>8,197,044</u>	<u>7,175,628</u>	<u>9,123,063</u>
All Other Governmental Funds				
Nonspendable	\$560,439	\$584,258	N/A	N/A
Restricted	38,590,013	34,563,506	N/A	N/A
Assigned	395,602	139,908	N/A	N/A
Unassigned (Deficit)	(2,577,324)	941,126	N/A	N/A
Reserved	N/A	N/A	\$1,534,811	\$1,954,618
Unreserved, Undesignated, Reported in:				
Special Revenue funds	N/A	N/A	32,653,687	36,307,156
Debt Service funds (Deficit)	N/A	N/A	(141,744)	146,988
Capital Projects funds	N/A	N/A	367,907	346,621
Total All Other Governmental Funds	<u>36,968,730</u>	<u>36,228,798</u>	<u>34,414,661</u>	<u>38,755,383</u>
Total Governmental Funds	<u><u>\$44,349,265</u></u>	<u><u>\$44,425,842</u></u>	<u><u>\$41,590,289</u></u>	<u><u>\$47,878,446</u></u>

Note: During 2011, the City implemented GASB 54.

2007	2006	2005	2004	2003	2002
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
\$654,748	\$1,044,077	\$683,319	\$620,771	\$211,783	\$132,791
12,172,698	12,891,533	11,882,337	9,901,970	11,555,553	9,906,650
12,827,446	13,935,610	12,565,656	10,522,741	11,767,336	10,039,441
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
\$1,786,384	\$2,307,721	\$2,186,835	\$2,259,801	\$117,493	\$243,209
34,679,323	30,389,724	28,321,593	28,465,405	23,103,176	22,782,197
515,801	815,977	1,343,977	1,597,989	2,121,108	2,459,793
892,736	634,208	693,913	1,015,095	1,017,120	1,086,920
37,874,244	34,147,630	32,546,318	33,338,290	26,358,897	26,572,119
\$50,701,690	\$48,083,240	\$45,111,974	\$43,861,031	\$38,126,233	\$36,611,560

Medina County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2011	2010	2009	2008
Revenues				
Property Taxes	\$24,837,399	\$25,420,131	\$24,756,336	\$24,238,657
Sales Taxes	19,871,981	18,688,554	18,067,235	11,092,859
Property Transfer Taxes	1,416,345	1,413,932	1,339,442	1,580,720
Charges for Services	14,121,707	14,745,023	11,871,489	15,624,183
Licenses and Permits	904	14,587	44,803	7,886
Fines and Forfeitures	724,864	703,778	730,045	778,235
Intergovernmental	39,570,798	44,395,876	46,991,976	42,385,418
Special Assessments	1,113,220	755,882	739,515	3,308,693
Interest	741,064	1,402,345	1,149,958	3,113,294
Rentals	200,283	258,837	263,204	344,988
Donations	267,741	179,073	199,653	218,528
Other	1,720,700	2,380,448	2,636,475	4,811,799
<i>Total Revenues</i>	<u>104,587,006</u>	<u>110,358,466</u>	<u>108,790,131</u>	<u>107,505,260</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	21,631,013	21,834,199	25,793,579	13,800,498
Judicial	10,241,170	10,402,260	10,407,761	8,758,616
Public Safety	19,823,252	20,055,425	19,862,506	21,871,908
Public Works	8,052,821	9,010,148	8,380,943	11,094,849
Health	24,737,735	25,032,578	25,423,067	26,205,108
Human Services	13,511,589	15,936,779	20,523,361	23,032,296
Economic Development and Assistance	998,437	1,432,185	753,025	584,872
Capital Outlay	5,406,273	1,933,073	2,353,899	1,686,371
Intergovernmental	319,065	347,660	681,637	847,130
Debt service:				
Principal Retirement	793,561	959,116	1,920,601	1,992,578
Interest and Fiscal Charges	274,625	311,949	381,136	491,111
Bond Issuance Cost	0	0	116,035	0
<i>Total Expenditures</i>	<u>105,789,541</u>	<u>107,255,372</u>	<u>116,597,550</u>	<u>110,365,337</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,202,535)</u>	<u>3,103,094</u>	<u>(7,807,419)</u>	<u>(2,860,077)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	30,163	303,227	36,833
Loans Issued	22,065	0	0	0
General Obligation Notes Issued	1,150,000	0	0	0
General Obligation Bonds Issued	0	0	4,865,000	0
Premium on General Obligation Bonds Issued	0	0	53,505	0
Repayment to Refunded Bond Escrow Agent	0	0	(3,702,470)	0
Transfers In	1,706,483	2,134,524	968,173	3,121,574
Transfers Out	(1,752,590)	(2,134,524)	(968,173)	(3,121,574)
Transfers Out to Component Unit	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,125,958</u>	<u>30,163</u>	<u>1,519,262</u>	<u>36,833</u>
<i>Net Change in Fund Balances</i>	<u>(\$76,577)</u>	<u>\$3,133,257</u>	<u>(\$6,288,157)</u>	<u>(\$2,823,244)</u>
Debt Service as a Percentage of Noncapital Expenditures	1.0%	1.2%	2.0%	2.3%

2007	2006	2005	2004	2003	2002
\$25,215,487	\$25,316,392	\$23,167,578	\$22,607,376	\$21,607,062	\$21,305,683
9,952,476	9,557,722	9,247,660	8,882,250	8,465,661	8,137,853
823,231	926,947	2,113,203	1,968,616	0	0
15,406,823	13,369,036	15,149,458	13,233,413	16,331,587	14,995,533
5,965	19,018	124,610	142,342	35,630	22,257
821,902	673,409	646,182	681,517	595,918	644,485
47,301,110	45,362,701	40,352,013	44,396,903	40,367,576	36,475,060
877,193	974,326	949,385	890,237	820,641	747,186
5,395,844	3,912,399	2,155,344	865,576	1,133,832	1,771,579
377,782	358,907	364,750	260,005	234,528	243,995
192,697	250,063	175,084	99,008	118,078	169,274
5,850,941	3,655,843	3,068,137	2,381,436	2,958,878	2,804,949
112,221,451	104,376,763	97,513,404	96,408,679	92,669,391	87,317,854
15,110,565	14,629,399	15,349,989	14,182,034	12,112,114	11,048,286
9,820,561	9,356,069	8,780,945	8,791,606	8,314,326	7,642,905
21,253,841	19,461,404	18,086,388	17,790,560	17,401,603	16,349,189
8,197,916	8,262,713	8,676,907	7,518,086	7,814,336	6,670,167
25,212,522	23,059,844	19,269,125	21,658,900	22,525,393	20,174,085
24,017,798	20,189,682	18,155,207	14,053,168	15,263,462	15,307,415
635,354	592,911	368,935	325,213	394,731	308,100
1,729,362	2,028,664	3,852,346	2,698,723	3,611,743	4,229,778
844,663	418,685	818,118	292,103	541,350	3,012,765
2,209,568	2,715,932	2,334,055	2,273,303	2,204,498	2,097,953
592,584	721,008	770,635	1,117,347	998,120	1,200,252
0	0	0	0	0	45,500
109,624,734	101,436,311	96,462,650	90,701,043	91,181,676	88,086,395
2,596,717	2,940,452	1,050,754	5,707,636	1,487,715	(768,541)
21,733	30,814	55,911	31,162	30,958	11,831
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	4,975,000
0	0	0	0	0	0
0	0	0	0	0	(3,710,000)
2,743,940	3,099,730	3,407,147	3,432,386	3,588,285	4,610,174
(2,743,940)	(3,099,730)	(3,262,869)	(3,436,386)	(3,592,285)	(4,241,375)
0	0	0	0	0	0
21,733	30,814	200,189	27,162	26,958	1,645,630
\$2,618,450	\$2,971,266	\$1,250,943	\$5,734,798	\$1,514,673	\$877,089
2.6%	3.4%	3.3%	3.8%	3.6%	3.8%

Medina County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 of Assessed Value)
Last Ten Years

	2011	2010	2009	2008
Unvoted Millage				
Operating	\$2.430000	\$2.420000	\$2.320000	\$2.350000
Bond	0.070000	0.080000	0.180000	0.150000
Voted Millage - by levy				
2000 Developmental and Disabilities - Continuing				
Residential/Agricultural Real	0.776421	0.714728	0.712981	0.714931
Commercial/Industrial and Public Utility Real	0.700984	0.692810	0.691009	0.688256
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
2010 Developmental and Disabilities - 10 Year				
Residential/Agricultural Real	1.120000	0.800495	0.798538	0.800722
Commercial/Industrial and Public Utility Real	1.120000	0.775947	0.773930	0.770646
General Business and Public Utility Personal	1.120000	1.120000	1.120000	1.120000
1990 Developmental and Disabilities - Continuing				
Residential/Agricultural Real	0.947813	0.872500	0.870369	0.872749
Commercial/Industrial and Public Utility Real	0.966573	0.955301	0.952817	0.949021
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	0.342983	0.315730	0.314959	0.315820
Commercial/Industrial and Public Utility Real	0.330193	0.326343	0.325494	0.324198
General Business and Public Utility Personal	0.350000	0.350000	0.350000	0.350000
2007 County Home - 5 Year				
Residential/Agricultural Real	0.197456	0.181766	0.181322	0.181818
Commercial/Industrial and Public Utility Real	0.190582	0.188360	0.187870	0.187122
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
Total Voted Millage by type of Property				
Residential/Agricultural Real	3.384673	2.885219	2.878169	2.886040
Commercial/Industrial and Public Utility Real	3.308332	2.938761	2.931120	2.919243
General Business and Public Utility Personal	4.570000	4.570000	4.570000	4.570000
Total Millage by type of Property				
Residential/Agricultural Real	\$5.884673	\$5.385219	\$5.378169	\$5.386040
Commercial/Industrial and Public Utility Real	5.808332	5.438761	5.431120	5.419243
General Business and Public Utility Personal	7.070000	7.070000	7.070000	7.070000

2007	2006	2005	2004	2003	2002
\$2.330000	\$2.330000	\$2.360000	\$2.350000	\$2.330000	\$2.290000
0.170000	0.170000	0.140000	0.150000	0.170000	0.210000
0.786422	0.792304	0.794391	0.854555	0.858520	0.862196
0.735621	0.743031	0.736170	0.776536	0.771593	0.765526
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.880793	0.887380	0.889718	0.957102	0.961542	0.965660
0.823896	0.832195	0.824510	0.869720	0.864184	0.857389
1.120000	1.120000	1.120000	1.120000	1.120000	1.120000
0.960022	0.967203	0.969750	1.043195	1.048034	1.052522
1.014332	1.024550	1.015090	1.070751	1.063933	1.055568
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.000000	0.090000	0.100000	0.110000	0.120000	0.140000
0.000000	0.090000	0.100000	0.110000	0.120000	0.140000
0.000000	0.090000	0.100000	0.110000	0.120000	0.140000
0.347402	0.316922	0.317756	0.341822	0.343408	0.344878
0.346509	0.299316	0.296553	0.312814	0.310822	0.308378
0.350000	0.400000	0.400000	0.400000	0.400000	0.400000
0.182423	0.183787	0.184271	0.198227	0.199147	0.000000
0.189462	0.191370	0.189603	0.200000	0.200000	0.000000
0.200000	0.200000	0.200000	0.200000	0.200000	0.000000
3.157062	3.237596	3.255886	3.504901	3.530651	3.365256
3.109820	3.180462	3.161926	3.339821	3.330532	3.126861
4.570000	4.710000	4.720000	4.730000	4.740000	4.560000
\$5.657062	\$5.737596	\$5.755886	\$6.004901	\$6.030651	\$5.865256
5.609820	5.680462	5.661926	5.839821	5.830532	5.626861
7.070000	7.210000	7.220000	7.230000	7.240000	7.060000

(continued)

Medina County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 of Assessed Value)
Last Ten Years

	2011	2010	2009	2008
Overlapping Rates by Taxing District				
Cities				
Brunswick				
Residential/Agricultural Real	\$2.600000	\$2.600000	\$3.200000	\$3.250000
Commercial/Industrial and Public Utility Real	2.600000	2.600000	3.200000	3.250000
General Business and Public Utility Personal	2.600000	2.600000	3.200000	3.250000
Medina				
Residential/Agricultural Real	5.085171	4.934865	4.929271	4.929068
Commercial/Industrial and Public Utility Real	4.813400	4.825569	4.814706	4.819563
General Business and Public Utility Personal	5.400000	5.450000	5.450000	5.450000
Rittman				
Residential/Agricultural Real	5.344222	5.215421	5.211640	5.314318
Commercial/Industrial and Public Utility Real	5.546011	5.800000	5.604031	5.625965
General Business and Public Utility Personal	5.800000	5.800000	5.800000	5.800000
Wadsworth				
Residential/Agricultural Real	5.571108	5.244999	5.233319	5.248301
Commercial/Industrial and Public Utility Real	5.353141	5.339327	5.354087	5.342735
General Business and Public Utility Personal	5.800000	5.800000	5.800000	5.800000
Villages				
Chippewa Lake				
Residential/Agricultural Real	9.326480	7.618400	7.606214	7.594862
Commercial/Industrial and Public Utility Real	8.959160	7.158752	7.158752	7.858988
General Business and Public Utility Personal	10.100000	8.600000	8.600000	8.600000
Creston				
Residential/Agricultural Real	6.313635	6.304975	6.303125	6.563135
Commercial/Industrial and Public Utility Real	8.038585	7.993010	7.993010	7.850020
General Business and Public Utility Personal	13.000000	13.000000	13.000000	13.000000
Gloria Glens				
Residential/Agricultural Real	11.824018	11.460637	11.397335	11.384017
Commercial/Industrial and Public Utility Real	23.100000	23.100000	23.100000	23.100000
General Business and Public Utility Personal	23.100000	23.100000	23.100000	23.100000
Lodi				
Residential/Agricultural Real	10.487065	10.113696	10.083732	10.053792
Commercial/Industrial and Public Utility Real	10.619780	10.504147	10.529285	10.469366
General Business and Public Utility Personal	10.700000	10.700000	10.700000	10.700000
Seville				
Residential/Agricultural Real	4.323770	4.128554	4.119012	4.115779
Commercial/Industrial and Public Utility Real	4.223332	4.203258	4.221552	4.247284
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Spencer				
Residential/Agricultural Real	10.910220	10.581880	10.571508	10.574028
Commercial/Industrial and Public Utility Real	10.933614	10.377336	10.377336	10.377575
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

2007	2006	2005	2004	2003	2002
\$3.250000	\$3.350000	\$3.350000	\$3.350000	\$3.350000	\$3.350000
3.250000	3.350000	3.350000	3.350000	3.350000	3.350000
3.250000	3.350000	3.350000	3.350000	3.350000	3.350000
5.056186	5.206620	5.308539	5.412669	5.408870	5.419997
4.951608	5.094469	5.188104	5.237648	5.230067	5.208278
5.450000	5.600000	5.700000	5.700000	5.700000	5.700000
5.321502	5.327460	5.401219	5.394455	5.414497	5.665786
5.625177	5.612308	5.896482	5.932239	5.932691	6.179620
5.800000	5.800000	6.200000	6.200000	6.200000	6.200000
5.012010	5.035385	5.058484	5.232944	5.253312	5.252520
4.806931	4.949089	4.975061	5.073019	5.072081	5.041850
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
8.097698	8.109200	8.117048	8.600000	7.188488	7.206302
8.088452	8.088452	8.088452	8.291744	6.884108	6.884108
8.600000	8.600000	8.600000	8.600000	8.600000	8.600000
6.608060	6.608060	6.933345	6.611385	7.281725	7.644880
7.870810	7.870810	7.870810	7.949280	7.804100	8.182170
13.000000	13.000000	13.000000	13.000000	13.000000	13.000000
9.696712	9.704977	9.671229	10.163818	6.654593	6.640018
23.100000	23.100000	23.100000	23.100000	19.600000	19.600000
23.100000	23.100000	23.100000	23.100000	19.600000	19.600000
10.416715	8.704753	8.696679	9.196491	9.189402	9.177624
10.506457	8.979496	9.103934	8.798295	8.838459	8.962026
10.700000	10.700000	10.700000	11.700000	11.700000	11.700000
4.296194	4.361514	4.350932	4.475786	4.463724	4.461304
4.309712	4.254014	4.262776	4.331148	4.362098	4.384110
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
6.394984	6.394392	6.387260	6.599136	6.590760	6.596104
6.604244	6.517480	6.515156	6.577916	6.577916	6.571320
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
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

	2011	2010	2009	2008
Townships				
Brunswick Hills				
Residential/Agricultural Real	\$10.806654	\$10.357291	\$10.358964	\$9.301618
Commercial/Industrial and Public Utility Real	10.661062	10.620075	10.618268	9.394069
General Business and Public Utility Personal	11.850000	11.850000	11.850000	11.850000
Chatham				
Residential/Agricultural Real	7.093761	7.090779	5.996622	4.998074
Commercial/Industrial and Public Utility Real	6.881296	6.910423	5.561173	4.700422
General Business and Public Utility Personal	7.200000	7.200000	7.200000	7.200000
Granger				
Residential/Agricultural Real	5.505682	5.315882	5.320886	5.322664
Commercial/Industrial and Public Utility Real	5.292248	5.260912	5.222818	4.839880
General Business and Public Utility Personal	5.600000	5.600000	5.600000	5.600000
Guilford				
Residential/Agricultural Real	7.766308	7.440419	7.422529	7.417423
Commercial/Industrial and Public Utility Real	7.513272	7.477906	7.482445	7.536208
General Business and Public Utility Personal	8.150000	8.150000	8.150000	8.150000
Guilford/Rittman				
Residential/Agricultural Real	0.500000	0.500000	0.500000	0.500000
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.500000	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Guilford/Seville				
Residential/Agricultural Real	5.111503	4.815974	4.799918	4.795467
Commercial/Industrial and Public Utility Real	4.984000	4.945021	4.964344	5.017915
General Business and Public Utility Personal	5.250000	5.250000	5.250000	5.250000
Harrisville				
Residential/Agricultural Real	4.557410	4.454964	4.451437	4.448147
Commercial/Industrial and Public Utility Real	4.673646	4.668675	4.665098	4.662692
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Harrisville/Lodi				
Residential/Agricultural Real	0.982238	0.939646	0.937814	0.936056
Commercial/Industrial and Public Utility Real	1.067692	1.060989	1.060602	1.057934
General Business and Public Utility Personal	1.800000	1.800000	1.800000	1.800000
Hinckley				
Residential/Agricultural Real	7.812197	7.443551	7.441158	7.450469
Commercial/Industrial and Public Utility Real	9.044577	8.992190	8.968886	9.008432
General Business and Public Utility Personal	13.050000	13.050000	13.050000	13.050000
Homer				
Residential/Agricultural Real	7.293090	7.281463	7.280914	7.296402
Commercial/Industrial and Public Utility Real	7.848167	7.848167	7.848167	7.848167
General Business and Public Utility Personal	7.900000	7.900000	7.900000	7.900000
Lafayette				
Residential/Agricultural Real	8.336013	7.856935	7.848082	7.838446
Commercial/Industrial and Public Utility Real	8.171068	7.946613	8.183329	8.231354
General Business and Public Utility Personal	8.800000	8.800000	8.800000	8.800000

2007	2006	2005	2004	2003	2002
\$10.088993	\$10.218462	\$10.392410	\$10.830033	\$10.996349	\$10.136119
10.177582	10.234948	10.517423	10.528415	10.528415	9.726002
11.850000	11.850000	11.850000	12.350000	12.350000	12.600000
5.200032	5.197139	5.193708	5.402412	5.400128	5.398869
4.854622	4.854622	4.854622	4.910765	4.910765	4.891053
7.200000	7.200000	7.200000	7.200000	7.200000	7.200000
5.599018	4.600000	3.764307	3.875681	3.874232	3.872702
5.333812	4.600000	3.634397	3.815963	3.821705	3.753210
5.600000	4.600000	4.100000	4.100000	4.100000	4.100000
7.776310	7.296529	7.026554	7.505190	7.500086	6.846749
7.799765	6.972569	6.657843	6.783260	6.832514	6.135612
8.150000	8.150000	8.150000	8.150000	8.150000	7.650000
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
5.091314	4.611523	4.352694	4.739532	4.733991	4.081553
5.210675	4.383479	4.074435	4.191869	4.241123	3.544221
5.250000	5.250000	5.250000	5.250000	5.250000	4.750000
4.600015	4.602680	4.600938	4.688863	4.680708	4.680220
4.598510	4.602591	4.650313	4.662352	4.680221	4.670365
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
0.992624	0.993412	0.992606	1.032007	1.029286	1.028737
1.038216	1.039964	1.059739	1.067308	1.074640	1.075941
1.800000	1.800000	1.800000	1.800000	1.800000	1.800000
8.014376	8.076046	8.067912	8.506442	8.548069	8.623994
8.476222	8.508026	8.073411	8.278521	8.263693	8.261033
13.050000	13.050000	13.050000	13.050000	13.050000	13.050000
5.819665	5.820192	5.820617	5.939502	5.937877	9.426663
6.116290	6.116290	6.116290	5.959012	5.959970	9.988203
6.400000	6.400000	6.400000	6.400000	6.400000	10.700000
8.710800	8.780093	8.885133	9.345040	9.352899	8.200488
8.673906	8.673906	8.675541	8.883864	8.863044	7.433569
10.500000	10.500000	10.500000	10.500000	10.500000	9.750000

(continued)

Medina County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 of Assessed Value)
Last Ten Years

	2011	2010	2009	2008
Lafayette/Chippewa Lake Village				
Residential/Agricultural Real	\$3.462958	\$3.195278	\$3.190102	\$3.184519
Commercial/Industrial and Public Utility Real	3.474186	3.338803	3.473910	3.515651
General Business and Public Utility Personal	3.900000	3.900000	3.900000	3.900000
Litchfield				
Residential/Agricultural Real	7.349521	7.033212	7.027539	7.025360
Commercial/Industrial and Public Utility Real	7.251960	7.364055	7.364055	7.372728
General Business and Public Utility Personal	9.900000	9.900000	9.900000	9.900000
Liverpool				
Residential/Agricultural Real	5.380236	5.293354	5.291180	5.313639
Commercial/Industrial and Public Utility Real	5.267680	5.277766	5.275643	5.275643
General Business and Public Utility Personal	6.200000	6.200000	6.200000	6.200000
Medina				
Residential/Agricultural Real	6.202950	5.925984	5.909686	5.910032
Commercial/Industrial and Public Utility Real	6.220599	6.149305	6.152677	6.150155
General Business and Public Utility Personal	6.600000	6.600000	6.600000	6.600000
Montville				
Residential/Agricultural Real	8.728132	8.218467	8.176152	7.515787
Commercial/Industrial and Public Utility Real	8.318336	8.364741	8.312460	7.259041
General Business and Public Utility Personal	10.950000	10.950000	10.950000	10.950000
Sharon				
Residential/Agricultural Real	6.987636	6.248379	6.244628	6.254599
Commercial/Industrial and Public Utility Real	6.679525	5.616236	5.606535	6.957008
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
Spencer				
Residential/Agricultural Real	5.451856	5.403478	5.400694	5.401922
Commercial/Industrial and Public Utility Real	5.422334	5.340400	5.340400	5.341778
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
Spencer/Spencer Village				
Residential/Agricultural Real	1.951856	1.903478	1.900694	1.901922
Commercial/Industrial and Public Utility Real	1.922334	1.840400	1.840400	1.841778
General Business and Public Utility Personal	2.400000	2.400000	2.400000	2.400000
Wadsworth				
Residential/Agricultural Real	3.284154	3.192578	3.190926	3.189134
Commercial/Industrial and Public Utility Real	3.719268	3.719538	3.719538	3.699258
General Business and Public Utility Personal	4.400000	4.400000	4.400000	4.400000
Westfield				
Residential/Agricultural Real	4.053456	3.977865	3.975319	3.972841
Commercial/Industrial and Public Utility Real	4.105450	4.080606	4.087288	4.084566
General Business and Public Utility Personal	4.500000	4.500000	4.500000	4.500000
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	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

2007	2006	2005	2004	2003	2002
\$3.512186	\$3.548239	\$3.602465	\$3.854482	\$3.857863	\$2.666426
3.775302	3.775302	3.776243	3.900000	3.900000	2.481231
3.900000	3.900000	3.900000	3.900000	3.900000	3.150000
7.494826	7.501521	7.506348	7.788376	6.990313	7.001935
7.592249	7.658464	7.849297	7.887056	7.157620	7.157620
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
5.451294	5.097181	4.949641	4.917064	5.005265	5.014486
5.566764	5.227116	5.015901	4.813290	4.769637	4.878991
6.200000	6.200000	5.700000	5.200000	5.450000	5.450000
5.216260	5.246827	5.255789	5.457099	4.075718	4.081248
5.233007	5.259360	5.257680	5.327249	3.968497	3.947904
5.600000	5.600000	5.600000	5.600000	5.600000	5.600000
8.010667	7.533614	5.917558	6.244032	6.347821	6.413759
7.908677	7.984386	6.060798	6.373281	6.385609	6.291094
10.950000	10.950000	9.950000	9.950000	9.950000	9.950000
6.695655	6.432674	6.425671	6.846073	5.450639	5.454380
6.178666	5.779736	5.927316	6.352439	4.808687	4.958938
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
5.505186	5.515470	5.515066	5.612574	5.614110	5.611006
5.437342	5.407054	5.406234	5.469180	5.469180	5.466548
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
2.005186	2.015470	2.015066	2.112574	2.114110	2.111006
1.937342	1.907054	1.906234	1.969180	1.969180	1.966548
2.400000	2.400000	2.400000	2.400000	2.400000	2.400000
3.287922	3.298360	3.300238	2.884635	2.888589	2.887194
3.654818	3.651246	3.658142	3.052938	3.053044	3.047227
4.400000	4.400000	4.400000	3.400000	3.400000	3.400000
4.086679	4.087332	4.086147	4.186308	4.187392	4.186602
4.188768	4.201567	4.205827	4.246803	4.248519	4.181505
4.500000	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

	2011	2010	2009	2008
York				
Residential/Agricultural Real	\$6.074552	\$5.817431	\$5.833766	\$5.875493
Commercial/Industrial and Public Utility Real	5.894030	5.806925	5.752412	5.815796
General Business and Public Utility Personal	6.200000	6.200000	6.200000	6.200000
Special Districts				
General Health District				
Residential/Agricultural Real	0.623533	0.595442	0.538541	0.540014
Commercial/Industrial and Public Utility Real	0.628606	0.624425	0.569864	0.555794
General Business and Public Utility Personal	0.970000	0.970000	1.000000	1.000000
County Library				
Residential/Agricultural Real	2.031857	1.937792	2.135245	2.138768
Commercial/Industrial and Public Utility Real	1.985385	1.969636	2.165117	2.160495
General Business and Public Utility Personal	2.050000	2.050000	2.250000	2.250000
Medina County Park District				
Residential/Agricultural Real	0.736599	0.677526	0.675766	0.677658
Commercial/Industrial and Public Utility Real	0.705180	0.696899	0.695103	0.692177
General Business and Public Utility Personal	0.750000	0.750000	0.750000	0.750000
Ella Everhard Library				
Residential/Agricultural Real	1.603204	1.444149	1.438853	1.439576
Commercial/Industrial and Public Utility Real	1.529549	1.523382	1.530481	1.526350
General Business and Public Utility Personal	1.750000	1.750000	1.750000	1.750000
Spencer Fire District				
Residential/Agricultural Real	2.673637	2.590286	2.585489	2.587605
Commercial/Industrial and Public Utility Real	2.976772	2.816560	2.816560	2.819334
General Business and Public Utility Personal	4.650000	4.650000	4.650000	4.650000
Town and Country Fire District				
Residential/Agricultural Real	3.807297	3.815397	3.819438	4.020174
Commercial/Industrial and Public Utility Real	3.885239	3.855663	3.843593	4.300000
General Business and Public Utility Personal	4.300000	4.300000	4.300000	4.300000
Cleveland Metro Parks				
Residential/Agricultural Real	1.810574	1.806839	2.121870	1.669978
Commercial/Industrial and Public Utility Real	1.724270	1.724934	2.166886	1.712737
General Business and Public Utility Personal	1.850000	1.850000	1.850000	1.850000
Wayne County Library				
Residential/Agricultural Real	1.185556	1.186118	1.186025	0.994298
Commercial/Industrial and Public Utility Real	1.201247	1.221239	1.186192	1.092878
General Business and Public Utility Personal	1.250000	1.250000	1.250000	1.250000
Joint Vocational Schools				
Medina				
Residential/Agricultural Real	2.16491	2.00476	2.00000	2.00000
Commercial/Industrial and Public Utility Real	2.04280	2.01582	2.00814	1.99990
General Business and Public Utility Personal	3.05000	3.05000	3.05000	3.05000
Wayne				
Residential/Agricultural Real	2.701913	2.703241	2.703008	2.749103
Commercial/Industrial and Public Utility Real	2.941108	2.994576	2.892083	3.078411
General Business and Public Utility Personal	4.850000	4.850000	4.850000	4.850000

2007	2006	2005	2004	2003	2002
\$5.888657	\$5.990726	\$6.009173	\$6.187499	\$6.183482	\$5.634377
5.770373	6.781803	5.781803	6.200000	6.200000	5.334581
6.200000	6.200000	6.200000	6.200000	6.200000	6.200000
0.594014	0.598456	0.600032	0.645476	0.648472	0.651248
0.594044	0.600028	0.594488	0.627085	0.623093	0.618193
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
1.634846	1.639729	1.641092	1.690254	0.693270	0.696834
1.666052	1.667721	1.658547	1.697431	0.691881	0.686936
2.250000	2.250000	2.250000	2.250000	1.250000	1.250000
0.744646	0.378961	0.380077	0.408764	0.410588	0.412086
0.742426	0.365362	0.362582	0.382620	0.380153	0.377112
0.750000	0.500000	0.500000	0.500000	0.500000	0.500000
1.604466	1.614543	1.623898	1.738259	1.750000	1.015079
1.586455	1.672193	1.688424	1.750000	1.750000	1.090271
1.750000	1.750000	1.750000	1.750000	1.750000	1.750000
2.765515	2.783235	2.782535	2.950527	2.953172	2.947827
3.006119	2.946893	2.945289	3.068374	3.068374	3.063227
4.650000	4.650000	4.650000	4.650000	4.650000	4.650000
3.611536	3.613982	3.870780	2.961018	3.313786	3.492758
4.112495	4.112495	4.045448	3.423746	3.808689	4.028233
4.300000	4.300000	4.300000	4.300000	4.300000	4.300000
1.671514	1.846449	1.845703	1.166111	1.275831	1.277145
1.718742	1.850000	1.839668	1.320837	1.340331	1.324997
1.850000	1.850000	1.850000	1.550000	1.550000	1.550000
0.993829	0.994250	0.805001	0.807108	0.000000	0.000000
1.085504	1.081017	0.872974	0.874935	0.000000	0.000000
1.250000	1.250000	1.000000	1.000000	0.000000	0.000000
2.00000	2.00000	2.00000	2.00000	1.99957	2.00455
2.02140	2.02740	2.02812	2.01225	2.00000	2.16546
3.05000	3.05000	3.05000	3.05000	3.05000	3.05000
2.000002	2.000002	2.000002	2.001109	2.000001	2.000003
2.310632	2.298979	2.397347	2.309935	2.483054	2.660846
4.100000	4.100000	4.100000	4.100000	4.100000	4.100000

(continued)

Medina County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 of Assessed Value)
Last Ten Years

	2011	2010	2009	2008
Out-of-County School Districts				
North Central LSD				
Residential/Agricultural Real	\$27.838435	\$27.869714	\$27.847860	\$28.232553
Commercial/Industrial and Public Utility Real	28.220414	27.965188	27.978156	29.118696
General Business and Public Utility Personal	35.700000	35.700000	35.700000	36.000000
Rittman Exempted Village SD				
Residential/Agricultural Real	36.501611	36.445798	36.419430	36.819700
Commercial/Industrial and Public Utility Real	52.326052	59.624846	54.874030	55.505476
General Business and Public Utility Personal	63.200000	63.200000	63.200000	63.350000
Schools				
Black River Local School District				
Residential/Agricultural Real	22.726798	22.576049	23.400017	23.400007
Commercial/Industrial and Public Utility Real	23.013571	22.594459	23.552659	23.400029
General Business and Public Utility Personal	46.000000	46.000000	46.900000	46.900000
Brunswick City School District				
Residential/Agricultural Real	40.259772	38.178305	39.250032	39.250024
Commercial/Industrial and Public Utility Real	39.207724	38.353148	39.333751	39.250028
General Business and Public Utility Personal	68.520000	67.820000	68.920000	68.920000
Buckeye Local School District				
Residential/Agricultural Real	25.907435	24.700016	24.700036	24.700010
Commercial/Industrial and Public Utility Real	26.480268	26.465082	26.399563	26.661699
General Business and Public Utility Personal	59.700000	59.700000	59.700000	59.700000
Cloverleaf Local School District				
Residential/Agricultural Real	29.121676	27.568878	27.523510	27.807213
Commercial/Industrial and Public Utility Real	28.525650	27.996373	28.188988	28.635404
General Business and Public Utility Personal	55.400000	55.100000	55.100000	55.400000
Highland Local School District				
Residential/Agricultural Real	29.728630	28.498602	29.151646	29.272809
Commercial/Industrial and Public Utility Real	25.021686	24.922650	25.516222	25.057953
General Business and Public Utility Personal	69.900000	69.900000	70.550000	70.550000
Medina City School District				
Residential/Agricultural Real	42.354753	40.051816	40.248194	40.816610
Commercial/Industrial and Public Utility Real	44.120218	44.234245	44.380547	44.692818
General Business and Public Utility Personal	89.830000	90.630000	90.980000	91.460000
Wadsworth City School District				
Residential/Agricultural Real	36.129484	31.563752	31.691628	28.801447
Commercial/Industrial and Public Utility Real	38.295596	35.798772	36.110159	33.102747
General Business and Public Utility Personal	72.600000	70.200000	70.400000	67.500000

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

2007	2006	2005	2004	2003	2002
\$28.135766	\$22.936071	\$22.985237	\$22.928285	\$23.348809	\$23.606733
28.225390	23.036495	23.063693	23.061191	23.389371	23.606331
35.900000	30.700000	30.700000	30.700000	31.000000	31.200000
36.529270	27.304939	32.698401	32.418447	27.481211	29.519675
55.191542	45.760541	51.579092	51.747243	46.861980	50.139318
63.050000	53.800000	60.300000	60.300000	54.800000	54.800000
23.551943	23.945629	25.425060	25.922093	26.364610	27.406735
26.897219	27.604449	28.881843	29.196711	29.353651	31.326439
55.830000	55.830000	56.830000	56.830000	56.830000	56.830000
39.906323	35.008619	36.709456	30.257824	30.261270	30.202691
40.351360	35.169796	36.678052	30.428187	30.246939	30.113461
70.370000	65.470000	67.170000	60.670000	60.670000	61.920000
24.700029	24.802810	25.864779	26.986815	27.029292	27.146291
27.912677	28.036694	28.951101	29.319505	28.424598	29.036668
59.700000	59.700000	60.700000	60.700000	60.700000	60.700000
27.992806	29.566992	22.963435	24.456033	24.429030	24.458977
29.317681	33.483559	27.014311	27.555154	27.662075	27.802986
55.400000	61.300000	55.800000	55.800000	55.800000	55.800000
31.418431	31.667105	32.406460	34.439494	34.559582	34.659971
26.343609	28.467317	28.040974	30.149043	30.082431	30.455211
70.550000	70.550000	71.320000	71.320000	71.320000	71.320000
43.339788	43.589730	36.398567	38.187502	38.379048	38.598637
47.623289	47.483362	39.682739	40.650956	40.550821	40.154070
91.480000	91.480000	84.080000	84.080000	84.080000	84.080000
31.728218	31.869675	32.751023	34.356733	28.621558	28.605311
35.164292	36.567474	37.583103	38.590850	32.683878	32.434968
71.500000	71.500000	72.250000	72.250000	66.350000	66.350000

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
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
2007	3,452,753,890	681,670,120	11,812,640,600	102,264,740	116,209,932
2006	3,355,993,150	661,351,830	11,478,128,514	103,947,740	118,122,432
2005	3,252,858,090	615,828,540	11,053,390,371	111,663,540	126,890,386
2004	2,939,046,270	562,780,350	10,005,218,914	114,326,210	129,916,148
2003	2,816,765,910	548,433,370	9,614,855,086	110,728,270	125,827,580
2002	2,704,578,140	538,659,110	9,266,392,143	108,476,650	123,268,920

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 was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006.

The tangible personal property values associated with each year are 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 the 10%, 2 1/2% and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10% rollback for commercial/industrial property has been eliminated.

Source: Medina County, Ohio; County Auditor

Tangible Personal Property					
General Business		Total			Weighted Average Tax Rate (per \$1,000 of Assessed Value)
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$0	\$0	\$4,509,371,310	\$12,727,023,712	35.43%	\$5.90
0	0	4,786,254,620	13,521,745,443	35.40	5.43
3,660,110	29,280,880	4,722,369,830	13,366,843,850	35.33	5.42
7,522,140	60,177,120	4,663,440,480	13,221,126,442	35.27	5.42
85,383,363	683,066,904	4,322,072,113	12,611,917,436	34.27	5.70
135,681,115	723,632,613	4,256,973,835	12,319,883,559	34.55	5.81
205,454,251	893,279,352	4,185,804,421	12,073,560,110	34.67	5.85
290,678,631	1,263,820,135	3,906,831,461	11,398,955,197	34.27	6.11
292,506,342	1,271,766,704	3,768,433,892	11,012,449,370	34.22	6.13
317,443,253	1,380,188,057	3,669,157,153	10,769,849,120	34.07	5.97

Medina County, Ohio
Property Tax Levies And Collections
Last Ten Years

<u>Year</u>	<u>Current Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent of Current Tax Collections To Tax Levy</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections (1)(2)</u>	<u>Percent of Total Tax Collections To Tax Levy</u>
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
2007	25,184,718	23,787,524	94.45	693,923	24,481,447	97.21
2006	24,875,255	22,834,260	91.80	684,461	23,518,721	94.55
2005	24,044,724	22,299,817	92.74	621,756	22,921,573	95.33
2004	22,911,257	21,202,225	92.54	714,090	21,916,315	95.66
2003	20,964,253	20,338,284	97.01	624,101	20,962,385	99.99
2002	19,858,328	19,060,641	95.98	575,358	19,635,999	98.88

Source: Medina County Auditor

Note: The County does not identify delinquent collections by the year for which the tax was levied.

(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

2011 and 2007

Taxpayer	2011	
	Real Property Assessed Valuation	Percentage of Total Assessed Valuation
Ohio Farmers Insurance	\$16,822,460	0.38%
Lodi Station LLC	6,783,030	0.15
Wal-Mart	6,670,830	0.15
Inland Medina Marketplace LLC	6,635,200	0.15
Surrey Medwick Acquisition LLC	6,474,940	0.15
Centro NP Brunswick Town Center LLC	5,750,960	0.13
Octagon Associates LTD	5,315,680	0.12
Forest Meadows Apartments LLC	4,644,570	0.11
Centerpointe Plaza Associates	4,477,880	0.10
Mark Spagnuolo LLC	4,466,240	0.10
Total Real Property	\$68,041,790	1.54%
Total Real Property Assessed Valuation	\$4,418,194,990	

Taxpayer	2007	
	Real Property Assessed Valuation	Percentage of Total Assessed Valuation
Ohio Farmers Insurance	\$16,276,480	0.39%
Lodi Station LLC	8,397,330	0.20
Western Reserve Masonic Community	6,620,850	0.16
City of Brunswick	6,492,120	0.16
Aldi Inc	6,251,790	0.15
HK new Plan Exchange	4,973,760	0.12
Surrey Medwick Acquisition	4,834,560	0.12
HD Development of Maryland Inc	4,703,770	0.11
Village in the Park	4,507,190	0.11
Mark Spagnuolo LLC	4,325,880	0.10
Total Real Property	\$67,383,730	1.62%
Total Real Property Assessed Valuation	\$4,134,424,010	

Source: Medina County Auditor

Note: Information prior to 2007 was not available

Medina County, Ohio
*Ratio of Outstanding Debt to
Total Personal Income and Debt Per Capita
Last Ten Years*

Year	Governmental Activities					Business-Type Activities	
	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	OPWC Loans	Notes Payable	OWDA Loans	OPWC Loans
2011	\$4,443,929	\$885,051	\$542,735	\$96,427	\$1,150,000	\$85,983,592	\$627,155
2010	4,839,235	1,055,076	761,571	84,062	0	90,756,953	184,738
2009	5,399,541	1,230,364	968,759	100,702	0	96,828,843	193,135
2008	5,600,899	1,405,652	1,260,911	133,863	0	101,228,280	209,929
2007	6,947,768	1,595,940	1,663,521	183,543	0	104,042,202	226,723
2006	8,694,637	1,781,228	1,873,898	247,446	0	103,058,151	251,914
2005	10,731,506	1,981,516	2,271,246	325,742	0	102,464,606	268,708
2004	11,415,000	2,206,804	2,645,013	0	0	96,329,091	285,503
2003	13,110,000	2,433,492	2,996,628	0	0	97,188,391	302,297
2002	15,357,613	2,242,180	3,327,438	0	0	95,555,091	319,091

(1) Personal income and population information is located on S36.

Source: Medina County Auditor

General Obligation Bonds	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$79,945	\$93,808,834	1.86 %	\$541
119,920	97,801,555	1.94	568
179,629	104,900,973	1.61	603
239,341	110,078,875	1.67	641
299,053	114,958,750	1.79	677
358,765	116,266,039	1.91	691
418,477	118,461,801	2.07	715
478,189	113,359,600	2.08	693
537,901	116,568,709	2.23	725
597,613	117,399,026	2.37	743

Medina County, Ohio
*Ratio of General Obligation Bonded Debt to Estimated Actual
 Value and Bonded Debt Per Capita
 Last Ten Years*

<u>Year</u>	<u>Population (1)</u>	<u>Estimated Actual Value of Taxable Property (2)</u>	<u>General Bonded Debt Outstanding</u>	<u>Ratio of Bonded Debt to Estimated Actual Value</u>	<u>Bonded Debt Per Capita</u>
2011	173,262	\$12,727,023,712	\$4,523,874	0.04 %	\$26
2010	172,332	13,521,745,443	4,959,155	0.04	29
2009	170,442	13,366,843,850	5,579,170	0.04	33
2008	171,210	13,221,126,442	5,840,240	0.04	34
2007	169,832	12,611,917,436	7,246,821	0.06	43
2006	170,200	12,319,883,559	9,053,402	0.07	53
2005	168,198	12,073,560,110	11,149,983	0.09	66
2004	162,906	11,398,955,197	11,893,189	0.10	73
2003	161,680	11,012,449,370	13,647,901	0.12	84
2002	160,453	10,769,849,120	15,955,226	0.15	99

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	
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
2007	13,421,268	12,688,185	733,083	1,541,237	900,343	2,441,580	0.30
2006	12,268,307	11,355,402	912,905	2,864,468	1,848,393	4,712,861	0.19
2005	11,899,867	10,519,670	1,380,197	2,263,204	1,887,260	4,150,464	0.33
2004	11,148,187	9,600,848	1,547,339	3,148,823	2,083,845	5,232,668	0.30
2003	10,405,255	9,444,228	961,027	3,256,497	2,195,600	5,452,097	0.18
2002	9,701,432	8,935,161	766,271	2,264,538	906,917	3,171,455	0.24

WATER DISTRICT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
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
2007	7,338,830	4,579,587	2,759,243	1,476,926	1,092,071	2,568,997	1.07
2006	6,674,699	5,113,603	1,561,096	1,799,890	1,897,749	3,697,639	0.42
2005	6,777,934	4,518,404	2,259,530	1,724,258	1,857,825	3,582,083	0.63
2004	5,850,778	4,647,509	1,203,269	1,560,148	1,769,038	3,329,186	0.36
2003	5,220,102	3,913,104	1,306,998	1,560,536	1,625,858	3,186,394	0.41
2002	6,270,884	2,949,283	3,321,601	1,118,280	1,186,903	2,305,183	1.44

SOLID WASTE MANAGEMENT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
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
2007	7,324,662	6,650,397	674,265	307,063	148,017	455,080	1.48
2006	7,459,851	6,823,248	636,603	588,835	321,324	910,159	0.70
2005	7,228,205	6,253,330	974,875	556,653	353,505	910,158	1.07
2004	7,746,071	6,714,829	1,031,242	526,231	383,928	910,159	1.13
2003	6,526,333	5,679,253	847,080	497,471	412,688	910,159	0.93
2002	6,811,866	3,801,465	3,010,401	470,283	453,604	923,887	3.26

(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

	2011	2010	2009	2008
Total Assessed Property Value	<u>\$4,509,371,310</u>	<u>\$4,786,254,620</u>	<u>\$4,722,369,830</u>	<u>\$4,663,440,480</u>
General Bonded Debt Outstanding:				
General Obligation Bonds	\$4,430,000	\$4,825,000	\$5,385,000	\$5,610,000
Special Assessment Bonds	885,051	1,055,076	1,230,364	1,405,652
Enterprise General Obligation Bonds	79,945	119,920	179,629	239,341
OWDA Loans	86,526,327	91,518,524	97,797,602	102,489,191
OPWC Loans	<u>723,582</u>	<u>268,800</u>	<u>293,837</u>	<u>343,792</u>
Total Gross Indebtedness	92,644,905	97,787,320	104,886,432	110,087,976
Less:				
Jail Construction Bonds	0	0	0	(595,000)
Special Assessment Debt	(885,051)	(1,055,076)	(1,230,364)	(1,405,652)
Enterprise General Obligation Bonds	(79,945)	(119,920)	(179,629)	(239,341)
OWDA Loans - Enterprise Fund Revenue	(85,983,592)	(90,756,953)	(96,828,843)	(101,228,280)
OWDA Loans - Special Assessment Revenue	(518,447)	(706,314)	(883,845)	(1,147,596)
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	<u>(30,567)</u>	<u>(25,265)</u>	<u>(337,948)</u>	<u>(445,340)</u>
Total Net Debt Applicable to Debt Limit	<u>5,147,303</u>	<u>5,123,792</u>	<u>5,425,803</u>	<u>5,026,767</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>105,234,283</u>	<u>112,156,366</u>	<u>110,559,246</u>	<u>109,086,012</u>
Overall Legal Debt Limit (10 1/2 % of Assessed Valuation)	<u>111,234,283</u>	<u>118,156,366</u>	<u>116,559,246</u>	<u>115,086,012</u>
Legal Debt Margin Within 10 1/2 % Limitations	<u>\$106,086,980</u>	<u>\$113,032,574</u>	<u>\$111,133,443</u>	<u>\$110,059,245</u>
Legal Debt Margin as a Percentage of the Debt Limit	95.37%	95.66%	95.35%	95.63%
Unvoted Debt Limitation (1 % of Assessed Valuation)	<u>\$45,093,713</u>	<u>\$47,862,546</u>	<u>\$47,223,698</u>	<u>\$46,634,405</u>
Total Gross Indebtedness	92,644,905	97,787,320	104,886,432	110,087,976
Less:				
Jail Construction Bonds	0	0	0	(595,000)
Special Assessment Debt	(885,051)	(1,055,076)	(1,230,364)	(1,405,652)
Enterprise General Obligation Bonds	(79,945)	(119,920)	(179,629)	(239,341)
OWDA Loans - Enterprise Fund Revenue	(85,983,592)	(90,756,953)	(96,828,843)	(101,228,280)
OWDA Loans - Special Assessment Revenue	(518,447)	(706,314)	(883,845)	(1,147,596)
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	<u>(30,567)</u>	<u>(25,265)</u>	<u>(337,948)</u>	<u>(445,340)</u>
Net Debt Within 5 1/2 % Limitations	<u>5,147,303</u>	<u>5,123,792</u>	<u>5,425,803</u>	<u>5,026,767</u>
Unvoted Legal Debt Margin Within 5 1/2 % Limitations	<u>\$39,946,410</u>	<u>\$42,738,754</u>	<u>\$41,797,895</u>	<u>\$41,607,638</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	88.59%	89.29%	88.51%	89.22%

Source: County Financial Records

2007	2006	2005	2004	2003	2002
<u>\$4,322,072,113</u>	<u>\$4,256,973,835</u>	<u>\$4,185,804,421</u>	<u>\$3,906,831,461</u>	<u>\$3,768,433,892</u>	<u>\$3,669,157,153</u>
\$6,960,000	\$8,710,000	\$9,680,000	\$11,415,000	\$13,110,000	\$15,357,613
1,595,940	1,781,228	1,981,516	2,206,804	2,433,492	2,242,180
299,053	358,765	418,477	478,189	537,901	0
102,522,512	104,932,049	104,735,852	98,974,104	100,185,019	98,882,590
410,263	499,360	594,450	285,503	302,297	0
111,787,768	116,281,402	117,410,295	113,359,600	116,568,709	116,482,383
(1,170,000)	(1,725,000)	(2,270,000)	(2,805,000)	(3,330,000)	(3,850,000)
(1,595,940)	(1,781,228)	(1,981,516)	(2,206,804)	(2,433,492)	(2,242,180)
(299,053)	(358,765)	(418,477)	(478,189)	(537,901)	0
(86,147,750)	(103,058,151)	(102,464,606)	(96,329,091)	(97,188,391)	(95,555,091)
(1,595,940)	(1,720,221)	(2,092,079)	(2,441,433)	(2,769,668)	(3,078,086)
(626,715)	(610,954)	(886,540)	(1,005,358)	(1,414,226)	(1,647,771)
20,352,370	7,027,083	7,297,077	8,093,725	8,895,031	10,109,255
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
100,551,803	98,924,346	97,145,111	90,170,787	86,710,847	84,228,929
106,551,803	104,924,346	103,145,111	96,170,787	92,710,847	90,228,929
<u>\$86,199,433</u>	<u>\$97,897,263</u>	<u>\$95,848,034</u>	<u>\$88,077,062</u>	<u>\$83,815,816</u>	<u>\$80,119,674</u>
80.90%	93.30%	92.93%	91.58%	90.41%	88.80%
<u>\$43,220,721</u>	<u>\$42,569,738</u>	<u>\$41,858,044</u>	<u>\$39,068,315</u>	<u>\$37,684,339</u>	<u>\$36,691,572</u>
111,787,768	116,281,402	117,410,295	113,359,600	116,568,709	116,482,383
(1,170,000)	(1,725,000)	(2,270,000)	(2,805,000)	(3,330,000)	(3,850,000)
(1,595,940)	(1,781,228)	(1,981,516)	(2,206,804)	(2,433,492)	(2,242,180)
(299,053)	(358,765)	(418,477)	(478,189)	(537,901)	0
(86,147,750)	(103,058,151)	(102,464,606)	(96,329,091)	(97,188,391)	(95,555,091)
(1,595,940)	(1,720,221)	(2,092,079)	(2,441,433)	(2,769,668)	(3,078,086)
(626,715)	(610,954)	(886,540)	(1,005,358)	(1,414,226)	(1,647,771)
20,352,370	7,027,083	7,297,077	8,093,725	8,895,031	10,109,255
<u>\$22,868,351</u>	<u>\$35,542,655</u>	<u>\$34,560,967</u>	<u>\$30,974,590</u>	<u>\$28,789,308</u>	<u>\$26,582,317</u>
52.91%	83.49%	82.57%	79.28%	76.40%	72.45%

Medina County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2011

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Medina County			
General Obligation Bonds	\$4,443,929	100 %	\$4,443,929
OWDA Loans	542,735	100	542,735
OPWC Loans	96,427	100	96,427
Special Assessment Bonds	<u>885,051</u>	100	<u>885,051</u>
<i>Total Direct - Medina County</i>	<u>5,968,142</u>		<u>5,968,142</u>
Overlapping			
Cities Wholly Within the County	5,783,350	100	5,783,350
City of Rittman	954,000	2	19,080
School Districts Wholly Within the County	240,878,827	100	240,878,827
Black River Local School District	3,130,000	42	1,314,600
Highland Local School District	29,535,000	99	29,239,650
Rittman Exempted Village SD	8,423,502	2	168,470
North Central LSD	14,940,000	9	1,344,600
Medina County Library	<u>36,708,086</u>	100	<u>36,708,086</u>
<i>Total Overlapping</i>	<u>340,352,765</u>		<u>315,456,663</u>
<i>Totals</i>	<u><u>\$346,320,907</u></u>		<u><u>\$321,424,805</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, 2011.

Source: Medina County Auditor

Medina County, Ohio

Principal Employers

2011 and 2002

2011

Employer	Employees	Percentage of Total County Employment
Westfield Companies	1,560	2.97 %
Medina County	1,404	2.67
Medina Hospital	886	1.69
Brunswick City School District	836	1.59
Medina City School District	700	1.33
MTD Products	680	1.29
Wadsworth City Schools	500	0.95
Sandridge Food Corporation	475	0.90
Wellman Products Group	440	0.84
Shiloh Industries Inc.	411	0.78
Total	<u>7,892</u>	<u>15.01 %</u>
Total Employment within the County	<u>52,578</u>	

2002

Employer	Employees	Percentage of Total County Employment
Discount Drug Mart Inc.	2,600	3.91 %
MTD Products	2,190	3.29
Medina County	1,525	2.29
Plasticpak Pak	1,467	2.21
Westfield Companies	1,292	1.94
Medina General Hospital	920	1.38
Brunswick City School District	850	1.28
Schneider National	800	1.20
Medina City School District	780	1.18
Friction Projects/Hawk	557	0.84
Total	<u>12,981</u>	<u>19.52 %</u>
Total Employment within the County	<u>66,501</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)	Number of Licensed Drivers (2)
2011	173,262	\$5,042,443,986	\$29,103	\$65,571	36	128,654
2010	172,332	5,042,443,986	29,103	65,571	35	122,397
2009	174,035	6,514,478,120	37,432	65,927	37	126,925
2008	171,861	6,601,696,593	38,413	61,812	39	125,128
2007	169,894	6,416,726,486	37,769	55,811	37	123,311
2006	168,227	6,075,349,878	36,114	55,811	37	122,090
2005	165,712	5,725,846,736	34,553	55,811	37	110,139
2004	163,694	5,441,515,948	33,242	55,811	37	110,139
2003	160,803	5,225,132,682	32,494	55,811	37	110,139
2002	157,925	4,956,002,350	31,382	55,811	37	113,278

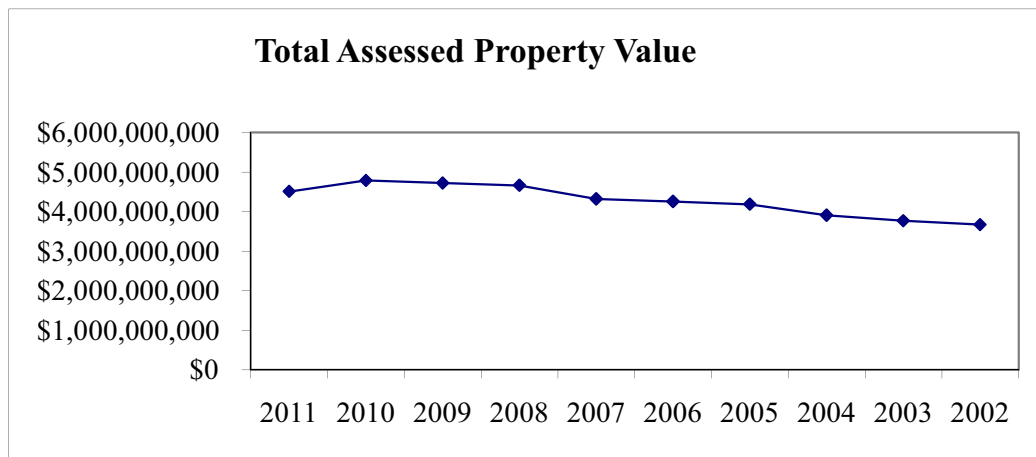
(1) Source: U.S. Census, Medina County Auditor

(2) Source: Ohio Bureau of Motor Vehicles

(3) Source: Board of Elections

(4) Computation of per capita personal income multiplied by population

N/A: Information not available



<u>Number of Registered Voters (3)</u>	<u>Number of County Employees (1)</u>	<u>Unemployment Rate (1)</u>	<u>Total Assessed Property Value (1)</u>
119,816	1,404	7.2 %	\$4,509,371,310
126,192	1,495	8.2	4,786,254,620
124,366	1,667	8.2	4,722,369,830
128,119	1,427	6.7	4,663,440,480
124,107	1,320	5.8	4,322,072,113
122,097	1,301	4.9	4,256,973,835
119,421	1,248	4.6	4,185,804,421
97,494	1,231	5.2	3,906,831,461
97,494	1,142	5.4	3,768,433,892
97,494	1,525	5.0	3,669,157,153

Medina County, Ohio
Full-Time Equivalent County Government Employees by Function/Program
Last Ten Years

Function/Program	2011	2010	2009	2008
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices	147	180	154	172
Real Estate Assessment	16	10	16	15
Delinquent Real Estate Tax Assessment Collections	4	7	5	8
Workforce Development	2	2	2	1
Judicial				
County Offices	109	143	120	140
Community Awareness	0	3	2	2
Child Support Enforcement	32	33	33	36
Public Safety				
County Offices	137	144	150	321
Drug Enforcement	6	6	8	7
Public Works				
County Offices	16	16	15	29
Auto and Gas	47	55	58	50
Health Services				
Developmental Disabilities	187	271	220	295
ADAMH	5	5	5	5
Animal Shelter	4	6	7	6
Human Services				
Transportation	8	55	54	47
Title IV-D	7	6	5	5
Shelter Care	4	7	7	6
Public Assistance	67	78	60	80
Victim Assistance	0	2	2	3
Office for Older Adults	6	22	20	25
County Home	21	33	32	35
<i>Business-Type Activities</i>				
Sewer District	103	100	61	107
Water District	19	23	24	27
Solid Waste	5	5	5	5
Totals	952	1,212	1,065	1,427

Source: Medina County Auditor

Method: Using 1 for each full time employee at December 31. Part-time and seasonal employees are not included.

N/A: Information not available

2007	2006	2005	2004	2003	2002
140	138	115	120	109	106
19	34	33	16	22	26
9	8	6	2	2	4
2	2	5	5	2	N/A
139	126	127	115	115	114
2	2	2	2	2	2
37	38	38	37	7	45
207	210	196	197	198	197
9	5	8	8	7	7
31	33	32	34	27	24
53	54	55	54	54	59
309	280	252	277	254	236
5	5	5	5	4	6
6	8	7	6	6	5
51	48	56	58	46	40
4	9	8	8	1	1
7	9	16	14	14	9
89	95	90	82	77	77
3	3	3	3	3	3
25	26	24	25	23	21
35	34	34	37	36	32
107	103	107	103	110	105
26	26	24	18	17	14
5	5	5	5	6	5
<u>1,320</u>	<u>1,301</u>	<u>1,248</u>	<u>1,231</u>	<u>1,142</u>	<u>1,138</u>

Medina County, Ohio
Operating Indicators by Function/Program
Last Ten Years

Function/Program	2011	2010	2009	2008
General Government				
Finance Department				
Number of Budget Amendment Resolutions Passed	63	70	64	66
State and Federal Grant Funds Received	\$10,134,279	\$9,842,699	\$16,570,505	\$6,381,782
Transportation				
Number of Trips	102,034	101,751	103,508	123,530
Number of Vehicles	24	24	23	26
Vehicle Miles Per Year	379,496	689,087	662,046	733,480
Accounting				
Agency Ratings - Standard and Poors	AA	AA	AA	AA
Agency Ratings - Moody's Financial Services	Aa1	Aa2	Aa2	Aa2
Number of Checks/Vouchers Issued	33,090	32,999	36,140	37,920
Amount of Checks Written	\$285,841,054	\$287,023,813	\$294,970,841	\$293,516,606
Number of Receipts Issued	8,833	8,776	9,047	1,198
Number of Budget Adjustments Issued	1,667	1,740	1,547	2,021
Building				
Residential Construction Permits Issued	1,958	2,327	2,122	2,585
Commercial Construction Permits Issued	571	560	565	651
Estimated Value of Construction	\$136,048,475	\$208,846,657	\$111,002,776	\$151,663,502
Number of Permits Issued	2,529	2,887	2,687	3,236
Average Construction Costs of New Homes	\$249,576	\$232,326	\$200,804	\$201,455
Amount of Revenue Generated from Permits	\$959,397	\$1,041,663	\$702,261	\$902,731
Number of Contract Registrations Issued	471	354	419	482
Amount of Revenue Generated from Contract Registrations	47,100	33,700	37,570	42,300
Public Safety				
Sheriff's Department				
Number of Sheriff Promotional Test Administered	1	1	0	0
Number of Promotions from Sheriff's Certified Lists	2	0	0	1
Total Calls for Services	47,552	26,963	55,758	62,487
Number of Traffic Citations Issued	1,074	956	1,694	681
Number of Criminal Arrests	240	333	1,200	454
Number of Accident Reports Completed	93	147	179	92
Part 1 Offenses (Major Offenses)	164	53	299	650
Sheriff's Department Auxiliary Hours Worked	1,607	2,112	3,965	3,950
DUI Arrests	69	71	93	90
Number of Prisoners	3,242	3,084	3,088	3,892
Prisoner Meal Costs	\$281,542	\$240,853	\$242,818	\$339,400
Motor Vehicle Accidents	160	14	56	545
Property Damage Accidents	253	147	179	192
Gasoline Costs of Fleet	\$142,309	\$138,825	\$139,337	\$204,699
Number of Full-Time Law Enforcement Employees	53	56	64	70
Public Works				
Bridges Replaced	3	4	2	5
Culverts Replaced	17	25	19	38
Miles of Road Maintained	327	327	327	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	0
Number of Traffic Signs	6,634	6,634	6,634	6,634
Number of Vehicles	124	124	124	124
Health Department				
Vital Statistics				
Number of Births - Certificates Filed	1,029	950	1,244	1,231
Number of Deaths - Certificates Filed	1,168	1,043	990	1,028
Number of Births - Certificates Issued	4,796	3,352	3,345	3,512
Number of Deaths - Certificates Issued	5,758	5,190	5,189	5,562
Burial Permits - Certificates Issued	852	750	695	728
Dog Warden Services Calls Responded to	4,609	4,437	4,151	3,586

Sources: Medina County

n/a: Information not available

2007	2006	2005	2004	2003	2002
1,261	1,213	1,227	1,196	1,120	1,148
\$6,609,135	\$6,600,773	\$7,310,376	\$5,514,263	\$4,936,595	\$5,048,207
118,331	119,377	194,048	116,054	115,305	113,755
24	24	24	22	21	21
772,773	825,629	715,734	816,224	752,628	631,521
AA	AA	AA	AA	AA	AA
Aa2	Aa2	Aa2	Aa2	Aa2	Aa2
39,265	39,770	39,413	39,679	37,439	36,820
\$217,202,402	\$191,824,862	\$184,128,822	\$172,764,398	\$170,068,304	\$165,166,659
9,242	9,370	9,376	9,078	8,788	8,333
2,434	934	964	1,020	1,030	932
1,285	749	915	1,021	1,020	807
240	437	304	225	232	250
\$23,640,266	\$24,370,985	\$23,644,753	\$17,786,166	\$16,900,945	\$14,721,983
1,525	1,186	1,219	1,306	1,252	1,057
\$302,015	\$234,027	\$225,602	\$211,872	\$202,919	\$184,618
\$1,011,370	\$1,116,212	\$1,149,987	\$1,138,073	\$918,577	\$924,409
5,770	564	671	673	562	656
32,990	28,200	33,550	33,675	28,125	32,800
0	0	2	1	2	1
1	1	2	1	2	1
70,532	53,563	66,683	67,872	78,790	86,847
1,817	575	1,026	933	795	714
487	468	269	264	260	258
90	2,983	77	89	70	71
706	120	1,100	1,050	1,000	950
5,089	3,956	4,228	3,376	4,255	3,838
88	169	80	76	70	71
3,878	3,857	3,857	3,957	3,780	3,774
\$338,748	\$354,458	\$247,266	\$257,549	\$277,519	\$284,831
787	339	3	2	8	5
255	90	3	2	8	5
\$203,953	\$162,783	\$131,890	\$99,839	\$93,204	\$85,711
74	72	70	69	72	73
3	4	N/A	N/A	N/A	N/A
30	28	N/A	N/A	N/A	N/A
327	328	N/A	N/A	N/A	N/A
286	291	N/A	N/A	N/A	N/A
1,659	850	N/A	N/A	N/A	N/A
0	16	N/A	N/A	N/A	N/A
6,634	6,607	N/A	N/A	N/A	N/A
124	101	N/A	N/A	N/A	N/A
1,114	1,229	1,073	1,251	1,135	1,206
1,027	968	978	948	975	995
4,792	4,580	7,296	3,997	5,427	4,507
5,477	5,369	6,221	5,026	6,807	5,868
650	980	645	886	655	665
3,586	1,565	2,291	3,112	1,530	1,990

Medina County, Ohio
Capital Assets Statistics by Function/Program
Last Ten Years

	2011	2010	2009	2008
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices				
Vehicles	22	23	23	23
Real Estate Assessment				
Vehicles	2	3	3	3
Judicial				
County Offices				
Vehicles	3	1	1	1
Public Safety				
County Offices				
Vehicles	0	2	2	2
Probation Services				
Vehicles	0	1	1	1
Sheriff's Grant				
Vehicles	44	47	47	65
Public Works				
County Engineer				
Vehicles	57	63	63	68
Health Services				
Developmental Disabilities				
Vehicles	34	33	33	33
Dog and Kennel				
Vehicles	4	3	3	3
Human Services				
County Offices				
Vehicles	27	29	29	29
Public Assistance				
Vehicles	2	4	4	4
<i>Business-Type Activities</i>				
Sewer District				
Vehicles	73	71	71	71
Water District				
Vehicles	9	9	9	9
Solid Waste				
Vehicles	30	25	25	25

Source: Medina County Auditor

2007	2006	2005	2004	2003	2002
23	28	28	26	23	21
3	4	4	4	3	3
1	2	2	2	2	2
2	2	2	2	2	2
1	1	1	1	1	1
65	44	44	55	47	37
68	60	60	60	56	57
33	31	31	28	29	25
3	3	3	3	3	3
29	32	32	34	26	24
4	2	2	2	2	2
71	52	52	52	51	53
9	31	31	31	31	32
25	29	29	29	29	29

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Dave Yost • Auditor of State

MEDINA COUNTY FINANCIAL CONDITION

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 31, 2012