



Dave Yost • Auditor of State

MEDINA COUNTY
TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Prepared by Management:	
Schedule of Expenditures of Federal Awards.....	1
Notes to the Schedule of Expenditures of Federal Awards	5
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by Government Auditing Standards	7
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance.....	9
Schedule of Findings.....	12
Prepared by Management:	
Corrective Action Plan.....	15

This Page Intentionally Left Blank

MEDINA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Number	Passed Through to Subrecipients	Expenditures
U.S. Department of Agriculture				
<i>Passed through the Ohio Department of Job and Family Services</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1617-11-5548		\$ 548,851
<i>Passed through the Ohio Department of Education</i>				
<u>Child Nutrition Cluster:</u>				
National School Lunch Program	10.555	66134		53,531
Non-Cash Assistance: National School Lunch Program	10.555	066134-05-PU00		1,079
Total National School Lunch Program				54,610
Total Child Nutrition Cluster				54,610
Total U.S. Department of Agriculture				603,461
U.S. Department of Housing and Urban Development				
<i>Direct Program</i>				
Continuum of Care Program	14.267	OH0294B5E071002	206,291	206,291
<i>Passed through the Ohio Development Services Agency</i>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-14-1BV-1 B-F-15-1BV-1 B-C-15-1BV-1		415 166,995 91,571
Total Community Development Block Grants/State's Program				258,981
Home Investment Partnerships Program	14.239	B-C-15-1BV-2		94,260
Total U.S. Department of Housing and Urban Development				559,532
U.S. Department of Justice				
<i>Direct Program</i>				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	Not Available		99,931
<i>Passed through the Ohio Department of Public Safety</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-JG-A01-6443 2015-JG-LLE-5255 2015-JG-A02-6001		40,000 9,045 22,499
Total Edward Byrne Memorial Justice Assistance Grant Program				71,544
<i>Passed through the Ohio Attorney General</i>				
Crime Victim Assistance	16.575	2015VAGENE014 2016VAGENE014 2017VAGENE014		71 66,752 21,751
Total Crime Victim Assistance				88,574
Total U.S. Department of Justice				260,049
U.S. Department of Labor				
<i>Direct Program</i>				
H-1B Job Training Grants	17.268	FY14, FY15, FY16		769,891
<i>Passed through WIA Area 20</i>				
<u>Workforce Investment Act (WIA) Cluster:</u>				
WIA Adult Program	17.258	FY16, FY17		338,700
WIA Youth Activities	17.259	FY16, FY17		235,862
WIA Dislocated Worker Formula Grants	17.278	FY16, FY17		133,273
Total Work Force Investment Act Cluster				707,835
Total U.S. Department of Labor				1,477,726

MEDINA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Number	Passed Through to Subrecipients	Expenditures
U.S. Department of Transportation				
<i>Direct Program</i>				
Bus and Bus Facilities Formula Program	20.526	OH-34-0026-00		83,162
Federal Transit - Formula Grants	20.507	OH-95-X178-00 OH-90-X802-01 OH-2016-044-00		290,403 183,501 <u>360,234</u>
Total - Federal Transit - Formula Grants				834,138
<i>Passed through the Ohio Department of Transportation</i>				
Highway Planning and Construction	20.205	PID 88703 PID 93505 PID 92860		41,353 939,745 <u>293,662</u>
Total - Highway Planning and Construction				1,274,760
<i>Passed through the Northeast Ohio Areawide Coordinating Agency</i>				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513			79,716
<i>Passed through the Ohio Department of Public Safety</i>				
State and Community Highway Safety	20.600	STEP-2016-52-00-00-00536-00 STEP-2017-52-00-00-00522-00 OVITF-2013-52-00-00-00420-00		21,046 4,235 <u>2,415</u>
Total State and Community Highway Safety				27,696
National Priority Safety Programs	20.616	IDEP-2016-52-00-00-00369-00 IDEP-2017-52-00-00-00408-00		23,256 <u>6,831</u>
Total National Priority Safety Programs				30,087
Total U.S. Department of Transportation				2,329,559
U.S. Department of Education				
<i>Passed through the Ohio Department of Education</i>				
<u>Special Education Cluster (IDEA):</u>				
Special Education - Grants to States	84.027	066134-6B-SF17P		47,308
Special Education - Preschool Grants	84.173	066134-PG-S1-16P 066134-PG-S1-17P		524 31,373 <u>-</u>
Total Special Education - Preschool Grants				31,897
Total Special Education Cluster (IDEA)				79,205
<i>Passed through the Ohio Department of Health</i>				
Special Education-Grants for Infants and Families	84.181	05210021HG0716 05210021HG0817		113,497 <u>88,932</u>
Total Special Education - Grants for Infants and Families				202,429
Total U.S. Department of Education				281,634
U.S. Department of Health and Human Services				
<i>Passed through the Western Reserve Area Agency on Aging</i>				
<u>Aging Cluster:</u>				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	Not Available Not Available		93,995 <u>129,969</u>
Total Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers				223,964
Special Programs for the Aging - Title III, Part C - Nutritional Services	93.045	Not Available		111,208
Non-Cash Assistance: Special Programs for the Aging - Title III, Part C - Nutritional Services	93.045	Not Available		<u>125,509</u>
Total - Special Programs for the Aging - Title III, Part C - Nutritional Services				236,717
Non-Cash Assistance: Nutritional Services Incentive Program	93.053	Not Available		<u>27,493</u>
Total Aging Cluster				488,174

MEDINA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Number	Passed Through to Subrecipients	Expenditures
<i>Passed through the Ohio Department of Health</i> Project Grants and Cooperative Agreements for Tuberculosis Controls Programs	93.116	5U52PS00470302		5,376
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i> Promoting Safe and Stable Families	93.556	Not Available		189
		Not Available		14,252
<i>Passed through the Ohio Department of Job and Family Services</i> Promoting Safe and Stable Families	93.556	G-1617-11-5548		169,644
Total - Promoting Safe and Stable Families				184,085
Foster Care - Title IV-E	93.658	G-1617-11-5548		521,357
Adoption Assistance	93.659	G-1617-11-5548		253,633
Temporary Assistance for Needy Families	93.558	G-1617-11-5548	431,473	1,999,708
Child Welfare Services - State Grants	93.645	G-1617-11-5548		65,797
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i> Child Welfare Services - State Grants	93.645	Not Available		2,707
Total - Child Welfare Services - State Grants				68,504
<i>Passed through the Ohio Department of Job and Family Services</i> Chafee Foster Care Independence Program	93.674	G-1617-11-5548		14,172
Child Care and Development Block Grant	93.575	G-1617-11-5548		97,349
Child Support Enforcement	93.563	G-1617-11-5548		1,534,914
Community-Based Child Abuse Prevention Grants	93.590	G-1617-22-0339 G-1617-11-5548		39,377 486
Total Community-Based Child Abuse Prevention Grants				39,863
Social Services Block Grant	93.667	G-1617-11-5548	54,744	790,555
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i> Social Services Block Grant	93.667	Not Available		54,744
<i>Passed through the Ohio Department of Developmental Disabilities</i> Social Services Block Grant	93.667	Not Available		75,928
Total - Social Services Block Grant				921,227
<i>Passed through the Ohio Department of Job and Family Services</i> Children's Health Insurance Program	93.767	G-1617-11-5548		101,541
Medical Assistance Program	93.778	G-1617-11-5548		697,176
<i>Passed through the Ohio Department of Developmental Disabilities</i> Medical Assistance Program	93.778	Not Available		378,749
Total - Medical Assistance Program				1,075,925
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i> Block Grants for Prevention and Treatment of Substance Abuse	93.959	Not Available	410,212	410,211
Block Grants for Community Mental Health Services	93.958	Not Available	97,524	97,524
Total U.S. Department of Health and Human Services			993,953	7,813,563
Totals			\$ 1,200,244	\$ 13,325,524

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

This page intentionally left blank.

MEDINA COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2016**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Medina County (the County's) under programs of the federal government for the year ended December 31, 2016. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C - SUBRECIPIENTS

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

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

NOTE D - CHILD NUTRITION CLUSTER

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

NOTE E – FOOD DONATION PROGRAM

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

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

The current cash balance on the County's local program income account as of December 31, 2016 is \$178,275.

MEDINA COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2016
(Continued)**

NOTE G - MATCHING REQUIREMENTS

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



Dave Yost • Auditor of State

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

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio, (the County) as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2017.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings that we consider material weaknesses. We consider findings 2016-001 and 2016-002 to be material weaknesses.

Compliance and Other Matters

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

County's Response to Findings

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

Purpose of this Report

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



Dave Yost
Auditor of State
Columbus, Ohio

June 30, 2017



Dave Yost • Auditor of State

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

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the County Commissioners:

Report on Compliance for each Major Federal Program

We have audited Medina County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Medina County's major federal programs for the year ended December 31, 2016. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Basis for Qualified Opinion on Child Support Enforcement

As described in finding 2016-002 in the accompanying schedule of findings, the County did not comply with requirements regarding cash management applicable to its CFDA 93.563 Child Support Enforcement major federal program. Compliance with this requirement is necessary, in our opinion, for the County to comply with requirements applicable to this program.

Qualified Opinion on Child Support Enforcement

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Child Support Enforcement* paragraph, Medina County, Ohio complied, in all material respects, with the requirements referred to above that could directly and materially affect its Child Support Enforcement for the year ended December 31, 2016.

Unmodified Opinion on each of the Other Major Federal Programs

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 other major federal programs identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings for the year ended December 31, 2016.

Other Matters

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

Report on Internal Control over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness, described in the accompanying schedule of findings as item 2016-002.

The County's response to our internal control over compliance finding is described in the accompanying schedule of findings and / or corrective action plan. We did not audit the County's response and, accordingly, we express no opinion on it.

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Medina County, Ohio, (the County) as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 30, 2017. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State
Columbus, Ohio

June 30, 2017

This page intentionally left blank.

MEDINA COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2016

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	Yes
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified for all major programs except for Child Support Enforcement, which we qualified.
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR §200.516(a)?	Yes
<i>(d)(1)(vii)</i>	Major Programs (list):	<ul style="list-style-type: none"> ➤ Child Support Enforcement, CFDA 93.563; ➤ Social Services Block Grant, CFDA 93.667; ➤ State Administrative Matching Grants for the Supplemental Nutrition Assistance Program, CFDA 10.561; ➤ H-1B Job Training Grants, CFDA 17.268
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR §200.520?	Yes

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

FINDING NUMBER 2016-001

Material Weakness - Financial Statement Errors

Management is responsible for implementing and maintaining an internal control system designed to enable management to determine accuracy of the County's financial statement transactions and balances for financial reporting.

Accounts receivable and charges for services in the Water Fund were each understated by \$551,240 due to the calculation erroneously excluding certain billing cycles. The financial statements were adjusted by management to correct this error.

In addition to the material audit adjustment for accounts receivable in the Water Fund, we noted the following immaterial errors also adjusted to the financial statements by management:

- Wireless 911 government assistance receipts were misclassified in the General Fund. The result was a \$349,589 understatement of intergovernmental revenue and a corresponding overstatement of other revenue.
- Accounts payable and contractual services in the Solid Waste Fund were each overstated by \$266,985 due to the net effect of an amount being reported as both accounts payable and contracts payable and an amount that was erroneously excluded from accounts payable at year-end.
- Accounts receivable and charges for services in the Solid Waste Fund were each overstated by \$79,398 due to certain amounts that were written off being included as a receivable at year-end.
- Accounts receivable and charges for services in the Sewer Fund were each understated by \$624,179 due to the calculation erroneously excluding certain billing cycles.
- Capital contributions (tap-in fees) in the Water Fund were overstated by \$158,312 and charges for services were understated by an equal amount due to certain amounts being posted to the wrong account.

Additionally, \$103,077 of clerk computer operation fees were receipted into the Court Mediation Fund rather than the Computer Fund. Both funds are reported as Other Governmental Fund (Remaining Fund Information). This error was subsequently adjusted in the accounting system by management and did not have an impact on the financial statements.

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

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

Officials' Response: See Corrective Action Plan

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number	2016-002		
CFDA Title and Number	Child Support Enforcement CFDA 93.563		
Federal Award Identification Number / Year	G-1617-11-5548		
Federal Agency	U.S. Department of Health and Human Services		
Pass-Through Entity	Ohio Department of Job & Family Services		
Repeat Finding from Prior Audit?	No	Finding Number? (if repeat)	N/A

Material Weakness/Noncompliance Finding

45 CFR §75.305 (b) requires non-Federal entities, other than states, to minimize the time elapsing between the transfer of funds from the U.S. Treasury or the pass-through entity and the disbursement by the non-Federal entity for direct program or project costs and the proportionate share of allowable indirect costs, whether the payment is made by electronic funds transfer, or issuance or redemption of checks, warrants, or payment by other means. In addition, **OAC 5101:9-7-03 (B-C)** requires a County Department of Job & Family Services (CDJFS) funded on a reimbursement basis to pay program costs by local funds before reimbursement is requested. When funds are drawn in advance, the CDJFS shall follow procedures to minimize the time elapsing between the transfer of funds from the state and local disbursement. Cash drawn in advance must be limited to the minimum amount needed for actual, immediate requirements. The CDJFS shall have cash management procedures in place to ensure the time elapsing between the receipt of funds and the disbursement of funds does not exceed a ten day average for all federal funding. The CDJFS is required to review cash on hand quarterly to ensure compliance with this requirement, document any noncompliance, and steps to avoid a reoccurrence of noncompliance.

45 CFR § 75.305(b)(9) allows interest earned in amounts up to \$500 per year to be retained by the non-Federal entity for administrative expense. **OAC 5101:9-7-03 (D)** indicates the CDJFS shall report the net interest liability in excess of \$500 as a reduction to expenditures on the subsequent quarterly expenditure report.

For quarters ending June and December 2016, the County requested cash draws in excess of amounts to be reimbursed. Cash draws exceeded amounts to be reimbursed by \$202,941 and \$243,848, respectively, resulting in 66 days and 78 days equivalent cash on hand for the quarters. The County earned \$1,823 interest on these Federal advance payments. However this amount was not reported as a reduction to expenditures on the subsequent quarterly expenditure report.

Noncompliance with grant cash management requirements may result in implementation of State restrictions on Child Support Enforcement grant cash draws to ensure compliance with grant requirements.

The County should only request cash draws on a reimbursement basis or cash drawn in advance to the minimum amount needed for actual, immediate requirements. The County should also review quarterly cash on hand reports to ensure compliance with grant cash management requirements.

Officials' Response: See Corrective Action Plan

MEDINA COUNTY

**CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
DECEMBER 31, 2016**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2016-001	<p>Accounts Receivable Water Fund In 2016, the Sanitary Engineers changed to a new billing system. The accounts receivable outstanding balance submitted only included the balances as of December 31, 2016. They did not include the January 31, 2017 billings for the odd cycle which included a percentage of water usage from the middle of November to the middle of January and the monthly cycle percentage of water from the first week in December to the first week in January. Also not included was the February 27, 2017 even cycle billing for water usage from December 15, 2016 to February 15, 2017. This has been corrected.</p> <p>Accounts Payable Solid Waste The Medina County Auditors provided this information for the CAFR. This has been corrected.</p> <p>Solid Waste Accounts Receivable Three rubbish haulers have outstanding invoices dating back to 2010. At the end of 2015 we informed the state auditor's office that these were uncollectible and should be removed; however, in reporting our outstanding receivables they were included in error. This has been corrected.</p> <p>Accounts Receivable Sewer Fund In 2016, the Sanitary Engineers changed to a new billing system. The accounts receivable outstanding balance submitted only included the balances as of December 31, 2016. They did not include the January 31, 2017 billings for the odd cycle which included the December billing and the outstanding billings for this cycle. This has been corrected.</p>	Completed	Darryl Kozich

MEDINA COUNTY

CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
DECEMBER 31, 2016
(Continued)

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2016-002	Cash Management Medina County Job and Family Services is no longer drawing federal monies on a quarterly basis. All draws are made at month end and are on a reimbursement basis. Medina County Job and Family Services will continue to make draws on a monthly basis on a reimbursement basis, which will eliminate any carryover of Federal Funds.	1/3/2017 and ongoing	Cheryl Scheck, Business Administrator

This page intentionally left blank.

Medina County, Ohio



COMPREHENSIVE ANNUAL FINANCIAL REPORT

*FOR THE YEAR ENDED
DECEMBER 31, 2016*

Medina County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2016



Mike Kovack
Medina County Auditor

Prepared by
The Medina County Auditor's Office

INTRODUCTORY SECTION

Medina County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2016
Table of Contents

	<u>Page</u>
I. Introductory Section	
Table of Contents	i
Transmittal Letter.....	v
Elected Officials.....	x
Organizational Chart	xi
GFOA Certificate of Achievement	xii
 II. Financial Section	
Independent Auditor’s Report.....	1
Management’s Discussion and Analysis.....	4
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	15
Statement of Activities	16
Fund Financial Statements:	
Balance Sheet – Governmental Funds.....	18
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	19
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	20
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	21
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget (Non-GAAP Basis) and Actual:	
General Fund	22
Achievement Center Fund.....	23
School Sales Tax Fund	24
Public Assistance Fund	25
Statement of Fund Net Position – Proprietary Funds	26
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds	27

Statement of Cash Flows – Proprietary Funds	28
Statement of Fiduciary Assets and Liabilities – Agency Funds	30
Notes to the Basic Financial Statements	31
Required Supplementary Information:	
Schedule of the County’s Proportionate Share of the Net Pension Liability – Ohio Public Employees Retirement System – Traditional Plan – Last Three Years.....	80
Schedule of the County’s Proportionate Share of the Net Pension Liability – State Teachers Retirement System of Ohio – Last Four Fiscal Years	81
Schedule of County Contributions – Ohio Public Employees Retirement System – Traditional Plan – Last Four Years.....	82
Schedule of County Contributions – State Teachers Retirement System of Ohio – Last Ten Years.....	84
Combining and Individual Fund Statements and Schedules:	
Combining Statements – Nonmajor Governmental Funds:	
Fund Descriptions.....	87
Combining Balance Sheet – Nonmajor Governmental Funds.....	90
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds.....	91
Combining Balance Sheet – Nonmajor Special Revenue Funds.....	92
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds.....	98
Combining Balance Sheet – Nonmajor Debt Service Funds.....	104
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Debt Service Funds.....	105
Combining Balance Sheet – Nonmajor Capital Projects Funds	106
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds	107
Combining Statements – Internal Service Funds:	
Fund Descriptions.....	108
Combining Statement of Fund Net Position – Internal Service Funds.....	109
Combining Statement of Revenue, Expenses and Changes in Fund Net Position – Internal Service Funds.....	110
Combining Statement of Cash Flows – Internal Service Funds.....	111

Combining Statements – Fiduciary Funds:

Fund Descriptions.....	112
Combining Statement of Changes in Assets and Liabilities – Agency Funds	114

Individual Fund Schedules of Revenues, Expenditures/Expenses and Changes in
Fund Balance/Fund Equity - Budget (Non-GAAP Basis) and Actual:

Major Funds:

General Fund.....	119
Achievement Center Fund	126
School Sales Tax Fund	127
Public Assistance Fund.....	128
Medina County Sewer District Fund	129
Medina County Water District Fund.....	130
Solid Waste Management Fund	131

Nonmajor Funds:

ADAMH Board Fund	132
Auto and Gas Tax Fund	133
Child Support Enforcement Fund	135
Children’s Services Fund	136
Community Development Block Grant Fund	137
Community Housing Improvement Fund	138
Community Oriented Policing Services Fund	139
Community Safety Awareness Fund	140
Computer Fund	141
County Home Fund.....	142
Courthouse Security Fund	143
Ditch Maintenance Fund.....	144
Dog and Kennel Fund	145
DRETAC Fund	146
Drug Enforcement Fund	147
Indigent Guardianship Fund	148
Juvenile Detention Center Donations Fund	149
Marriage License Fund	150
Office for Older Adults Fund.....	151
Ohio Criminal Justice Service Fund	154
Port Authority Fund.....	155
Real Estate Assessment Fund	156
Revolving Loan Program Fund.....	157
Safe Communities Fund.....	158
Shelter Care and Youth Services Fund	159
Sheriff Donations Fund.....	160
Title IV-D Fund	161
Transportation Program Fund.....	162
Transportation Improvement Fund	163
Victim Assistance Fund	164
Webcheck Program Fund.....	165
Workforce Development Fund	166
General Obligation Bond Retirement Fund	167
Special Assessment Bond Retirement Fund	168
Achievement Center Construction Fund.....	169
County Capital Improvements Fund.....	170

State Issue II Fund	171
Highway ODOT Fund	172
Self Insurance Healthcare Fund.....	173
Workers' Compensation Fund.....	174

III. Statistical Section

Table of Contents.....	S1
Net Position by Component – Last Ten Years.....	S2
Changes in Net Position – Last Ten Years.....	S4
Fund Balances, Governmental Funds – Last Ten Years	S8
Changes in Fund Balances, Governmental Funds – Last Ten Years	S10
Property Tax Rates - Direct and Overlapping Governments (Per \$1,000 of Assessed Value) – Last Ten Years	S12
Assessed Valuation and Estimated Actual Values of Taxable Property – Last Ten Years.....	S24
Property Tax Levies and Collections – Last Ten Years.....	S26
Principal Taxpayers – 2016 and 2007	S27
Ratio of Outstanding Debt to Total Personal Income and Debt Per Capita – Last Ten Years.....	S28
Ratio of General Obligation Bonded Debt to Estimated Actual Value and Bonded Debt per Capita – Last Ten Years.....	S30
Pledged Revenue Bond Coverage – Last Ten Years.....	S31
Legal Debt Margin – Last Ten Years.....	S32
Computation of Direct and Overlapping Governmental Activities Debt – December 31, 2016	S34
Principal Employers – 2016 and 2007	S35
Demographic and Economic Statistics – Last Ten Years	S36
Full-Time Equivalent County Government Employees by Function/Program – Last Ten Years	S38
Operating Indicators by Function/Program – Last Ten Years	S40
Capital Assets Statistics by Function/Program – Last Ten Years	S42



Medina County Auditor

MIKE KOVACK

144 North Broadway St. • Medina, Ohio 44256

June 30, 2017

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

As Medina County Auditor, I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Medina County for the year ended December 31, 2016. This CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and is reported as promulgated by GASB Statement No. 34. Responsibility for the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rest with the County Auditor. To the best of my knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly and completely the financial position and results of the County's financial activities.

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

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

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

Profile of the Government

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

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

-v-

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

Local Economy

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

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

Medina County has the fourth lowest poverty level (only 7.4 percent) and has the fifth 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 continuing growth (14.1 percent from 2000 per the 2010 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 the County and local government and business leaders throughout the County, the MCEDC is constantly addressing the issue of growth and the demands it places upon the County services and infrastructure.

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

Long-Term Financial Planning

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

Relevant Financial Policies

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

The budget is controlled at the object code level within a fund and any changes at this level may only be made by a resolution of the County Commissioners. The budget may be amended or supplemented at any time during the year upon formal action of the Commissioners. Transfers of cash between funds require the Commissioners' authorization. Encumbered appropriation amounts automatically carry over from prior years. The Commissioners adopted the County's 2016 operating budget in December 2015. Additional information on the County's budgetary process can be found in Note 2 to the basic financial statements.

Major Initiatives

Current Projects

Medina County was awarded \$5,000,000 in funding from the Ohio Department of Transportation for the replacement of ten bridges located within the County. Nine of these bridges have been replaced at a total cost of \$3,336,063. The remaining bridge is to be replaced in 2017 at an estimated cost of \$417,252. The total cost of these bridge replacements is being paid for by the Ohio Department of Transportation and no County funds will be accessed to cover these costs.

The Medina County Sheriff's Office continues to update their emergency communication infrastructure in Phase II of the radio and 911 upgrade, and expended \$316,230 in 2016 updating the 911 call center and radio system. Phase III of the radio and 911 upgrades will begin in 2017 and will involve upgrading and expanding the County's 911 and radio system capabilities. The expected cost of these upgrades is approximately \$626,000. The County is obtaining a grant in the amount of \$500,000 to cover a portion of the cost of these upgrades, with the remaining monies being provided by the County's General Fund.

The County has contracted with Black & Veatch for the design and construction of an anaerobic digester at the Liverpool Waste Water Treatment Plant. The anaerobic digester will provide a significant portion of the energy needed to operate the facility and will significantly reduce the cost of operating this facility. The cost of constructing an anaerobic digester is estimated to be \$35,000,000, and the savings realized from operating the anaerobic digester is expected to be in excess of \$2,000,000 annually, which will be used to make principal and interest payments.

The Medina County Auditor's Office

Department Focus Auditor Mike Kovack serves as the Chief Fiscal Officer of Medina County. He is responsible for the custody and disbursement of nearly \$500,000,000 in funds received each year by the County. As the guardian of all County funds, the Auditor maintains the official records of all receipts, disbursement and funds available.

Real Estate The Medina County Auditor's Office serves as the assessor of all property within Medina County and, under Ohio law, must view and appraise each of the more than 83,426 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 unmodified ("clean") opinion on the Medina County financial statements for year ended December 31, 2016. The Independent Auditor's report is located at the front of the financial section of this report.

GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Medina County, Ohio, for its comprehensive annual financial report for the year ended December 31, 2015. This marked the thirty-first consecutive year that the County has received this award.

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

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

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

Acknowledgments

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

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

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

Sincerely,

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

MIKE E. KOVACK
Medina County Auditor

*Medina County, Ohio
Elected Officials*

December 31, 2016

Board of County Commissioners

Patricia G. Geissman, President

Adam Friedrich

Timothy C. Smith

Mike Kovack

Auditor

David Wadsworth

Clerk of Courts

Dr. Neil Grabenstetter

Coroner

Mike Salay

Engineer

Dean Holman

Prosecutor

Colleen Swedyk

Recorder

Tom Miller

Sheriff

John Burke

Treasurer

Common Pleas Court Judges

General

Joyce V. Kimbler

Christopher Collier

Domestic Relations

Mary Kovack

Probate and Juvenile Court

Kevin Dunn

Medina County, Ohio Organizational Chart December 31, 2016





Government Finance Officers Association

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

Presented to

**Medina County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2015

Executive Director/CEO

FINANCIAL SECTION



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio, (the County), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio, as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Achievement Center Fund, School Sales Tax Fund, and Public Assistance Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling statements and schedules 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, these statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2017, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Dave Yost
Auditor of State
Columbus, Ohio

June 30, 2017

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
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, 2016. 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 2016 are:

- During 2016, \$2.09 million in casino revenue was received by the County. The Board of County Commissioners utilized these receipts to supplement general fund operations, undertake various building improvements and repairs. The original 2016 budgetary estimate for this revenue source was \$2.10 million; however, competition from racetrack gambling venues, from which counties receive no percentage of proceeds, has reduced the amount wagered in the four Ohio casinos and the corresponding taxes collected and distributed to the counties. Internal budgetary adjustments were implemented by the Board to account for this revenue shortfall.
- In 2016, the County received a combined total of \$3,573,373 from local government fund distributions and casino tax revenue. As recently as 2008, however, the County was receiving in excess of \$4 million from a combination of tangible personal taxes, public utility taxes, and local government funds. It can easily be noted, therefore, that Ohio legislative changes that eliminated or greatly reduced these tax and revenue sharing programs have left the County with less operating dollars, even with the addition of casino revenues.
- The County ended 2016 with a general fund carryover balance that covered approximately 18 percent of total expenditures and other financing uses in the fund on a budget basis. The County continues to be committed to meeting the ongoing service needs of its residents and businesses through prudent budget planning and flexibility.

Using this Comprehensive Annual Financial Report (CAFR)

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

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

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

While this document contains the information about funds used by the County to provide programs and activities for our citizens, the view of the County as a whole looks at all financial transactions and asks the question: "How did we do financially during 2016?" The statement of net position and the statement of activities answer this question; these statements include all (non-fiduciary) assets and deferred outflows of resources and liabilities and deferred inflows of resources using the full accrual basis of accounting similar to the accounting used by private-sector companies. The full accrual basis of accounting method took into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

Reporting on the County's Most Significant Funds

Fund Financial Statements

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

Governmental Funds

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

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

Proprietary Funds

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

The County as a Whole

The statement of net position looks at the County as a whole. Table 1 provides a summary of the County's net position for 2016 compared to 2015.

Table 1
 Net Position

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Assets						
Current and Other Assets	\$115,790,369	\$107,381,539	\$33,760,276	\$31,196,305	\$149,550,645	\$138,577,844
Capital Assets, Net	58,518,178	58,331,778	247,097,495	247,072,424	305,615,673	305,404,202
<i>Total Assets</i>	<u>174,308,547</u>	<u>165,713,317</u>	<u>280,857,771</u>	<u>278,268,729</u>	<u>455,166,318</u>	<u>443,982,046</u>
Deferred Outflows of Resources						
Deferred Charge on Refunding	23,230	27,790	0	0	23,230	27,790
Pension	21,931,777	7,131,492	2,936,888	944,590	24,868,665	8,076,082
<i>Total Deferred Outflows of Resources</i>	<u>21,955,007</u>	<u>7,159,282</u>	<u>2,936,888</u>	<u>944,590</u>	<u>24,891,895</u>	<u>8,103,872</u>
Liabilities						
Current and Other Liabilities	8,946,416	9,475,041	3,659,380	3,003,113	12,605,796	12,478,154
Long-Term Liabilities:						
Due Within One Year	1,412,765	1,325,564	6,392,615	7,237,401	7,805,380	8,562,965
Due In More Than One Year:						
Net Pension Liability	59,127,325	42,377,580	7,611,998	5,372,259	66,739,323	47,749,839
Other Amounts	16,226,647	15,338,919	55,295,869	59,525,028	71,522,516	74,863,947
<i>Total Liabilities</i>	<u>85,713,153</u>	<u>68,517,104</u>	<u>72,959,862</u>	<u>75,137,801</u>	<u>158,673,015</u>	<u>143,654,905</u>
Deferred Inflows of Resources						
Property Taxes	27,939,634	26,598,736	0	0	27,939,634	26,598,736
Pension	1,578,116	924,207	194,506	94,380	1,772,622	1,018,587
<i>Total Deferred Inflows of Resources</i>	<u>29,517,750</u>	<u>27,522,943</u>	<u>194,506</u>	<u>94,380</u>	<u>29,712,256</u>	<u>27,617,323</u>
Net Position						
Net Investment in Capital Assets	48,140,122	49,326,620	186,350,512	181,276,648	234,490,634	230,603,268
Restricted for:						
Capital Projects	605,841	0	0	0	605,841	0
Debt Service	3,067,338	3,603,402	0	0	3,067,338	3,603,402
Developmentally Disabled Education	22,327,937	20,372,092	0	0	22,327,937	20,372,092
County Schools Permanent Improvements	1,984,040	1,971,136	0	0	1,984,040	1,971,136
Public Assistance	491,718	934,741	0	0	491,718	934,741
ADAMH Operations	5,872,410	5,509,155	0	0	5,872,410	5,509,155
Road and Bridge Repairs	8,092,672	7,251,198	0	0	8,092,672	7,251,198
County Home Operations	856,038	843,932	0	0	856,038	843,932
Courthouse Security	1,043,046	958,268	0	0	1,043,046	958,268
Ditch Maintenance	6,701,943	6,370,268	0	0	6,701,943	6,370,268
Drug Enforcement	907,235	1,022,056	0	0	907,235	1,022,056
Real Estate Assessments	5,308,156	3,779,714	0	0	5,308,156	3,779,714
Shelter Care and Youth Services	597,591	620,247	0	0	597,591	620,247
Other Purposes	3,408,224	3,163,270	0	0	3,408,224	3,163,270
Unclaimed Monies	64,717	62,147	0	0	64,717	62,147
Unrestricted (Deficit)	(28,436,377)	(28,955,694)	24,289,779	22,704,490	(4,146,598)	(6,251,204)
<i>Total Net Position</i>	<u>\$81,032,651</u>	<u>\$76,832,552</u>	<u>\$210,640,291</u>	<u>\$203,981,138</u>	<u>\$291,672,942</u>	<u>\$280,813,690</u>

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

The net pension liability (NPL) is the largest single liability reported by the County December 31, 2016, and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement 27." For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

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

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

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

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

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

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

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

Total assets increased in 2016, primarily due to increases in cash balances and property taxes receivable.

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

Table 2 shows the changes in net position for the year ended December 31, 2016 as compared to 2015.

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Revenues						
Program Revenues						
Charges for Services	\$14,664,928	\$14,636,445	\$31,167,476	\$30,772,198	\$45,832,404	\$45,408,643
Operating Grants and Contributions	36,047,421	34,488,282	0	0	36,047,421	34,488,282
Capital Grants and Contributions	2,001,913	3,329,407	10,733,112	11,445,999	12,735,025	14,775,406
Total Program Revenues	52,714,262	52,454,134	41,900,588	42,218,197	94,614,850	94,672,331
General Revenues						
Property Taxes	28,616,360	27,488,035	0	0	28,616,360	27,488,035
Sales Taxes	25,751,682	24,937,295	0	0	25,751,682	24,937,295
Property Transfer Taxes	2,590,112	2,302,491	0	0	2,590,112	2,302,491
Grants and Entitlements	5,508,104	5,287,419	0	0	5,508,104	5,287,419
Interest	844,032	796,269	0	0	844,032	796,269
Gain and Sale of Capital Assets	0	0	0	226,574	0	226,574
Miscellaneous	3,661,465	3,219,224	704,014	253,760	4,365,479	3,472,984
Total General Revenues	66,971,755	64,030,733	704,014	480,334	67,675,769	64,511,067
Total Revenues	119,686,017	116,484,867	42,604,602	42,698,531	162,290,619	159,183,398
Program Expenses						
General Government:						
Legislative and Executive	26,850,442	27,065,557	0	0	26,850,442	27,065,557
Judicial	11,741,613	10,828,349	0	0	11,741,613	10,828,349
Public Safety	22,445,001	21,611,978	0	0	22,445,001	21,611,978
Public Works	9,452,127	11,334,359	0	0	9,452,127	11,334,359
Health	26,746,760	25,217,869	0	0	26,746,760	25,217,869
Human Services	17,098,026	16,893,025	0	0	17,098,026	16,893,025
Economic Development and						
Assistance - Primary Government	574,702	337,287	0	0	574,702	337,287
Economic Development						
and Assistance - External Government	279,853	281,862	0	0	279,853	281,862
Interest and Fiscal Charges	297,394	291,290	0	0	297,394	291,290
Sewer	0	0	19,001,448	18,139,032	19,001,448	18,139,032
Water	0	0	10,334,207	9,351,461	10,334,207	9,351,461
Solid Waste	0	0	6,609,794	6,173,325	6,609,794	6,173,325
Total Program Expenses	115,485,918	113,861,576	35,945,449	33,663,818	151,431,367	147,525,394
<i>Change in Net Position</i>	4,200,099	2,623,291	6,659,153	9,034,713	10,859,252	11,658,004
Net Position, January 1	76,832,552	74,209,261	203,981,138	194,946,425	280,813,690	269,155,686
Net Position, December 31	\$81,032,651	\$76,832,552	\$210,640,291	\$203,981,138	\$291,672,942	\$280,813,690

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

Governmental Activities

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

Total governmental activities revenue for the County for 2016 increased from 2015. The increase was primarily due to increases in operating grants and contributions, property taxes, and sales taxes.

Overall, program revenues increased over the prior year by \$260,128. Charges for services revenue slightly increased from 2015 to 2016, with small increases in most departments. Operating grants and contributions increased over the prior year primarily due to increased achievement center grants. Capital grants and contributions decreased from the prior year due to lower ODOT grants.

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

Total governmental activities expenses for the County for 2016 increased by \$1,624,342, mainly due to higher judicial, public safety, and health expenses. Judicial and public safety expenses increased in relation to the increase in net pension liability, which represents the County's proportionate share of the OPERS traditional plan's unfunded benefits. Changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability. Health expenses increased due to higher contractual services. Legislative and executive expenses represent the highest expenses of the County, followed then by health and public safety expenses as the next two largest. These three, being the major County expense categories, cover the general fund, achievement center, school sales tax, ADAMH Board, drug enforcement, real estate assessment, and workforce development funds, among others.

These three expense categories accounted for \$76,042,203 in expenses out of \$115,485,918 total expenses for the governmental activities; under half of the expenses were covered by direct charges to users of the services and grants. A portion of those charges are for fees charged for septic and solid waste sites and for the collection of license and permit fees throughout the County.

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

Business-Type Activities

Business-type activities revenues for the County for 2016 decreased slightly from 2015. The decrease was largely due to decreased program revenues, as capital grants and contributions decreased while charges for services increased.

Business-type activities expenses for the County for 2016 increased over 2015, primarily due to higher contractual services related to all three business-type funds.

Table 3 presents a summary for governmental activities, the total cost of services and the cost of providing these services as of December 31, 2016 as compared to 2015.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

Table 3

Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2016	2015	2016	2015
General Government:				
Legislative and Executive	\$26,850,442	\$27,065,557	(\$20,490,502)	(\$20,645,087)
Judicial	11,741,613	10,828,349	(6,893,637)	(6,571,732)
Public Safety	22,445,001	21,611,978	(15,732,453)	(14,611,739)
Public Works	9,452,127	11,334,359	1,039,173	566,621
Health	26,746,760	25,217,869	(14,057,469)	(13,751,717)
Human Services	17,098,026	16,893,025	(5,941,456)	(5,763,370)
Economic Development and Assistance - Primary Government	574,702	337,287	(196,222)	(126,667)
Economic Development and Assistance - External Government	279,853	281,862	(201,696)	(212,461)
Interest and Fiscal Charges	297,394	291,290	(297,394)	(291,290)
Total	<u>\$115,485,918</u>	<u>\$113,861,576</u>	<u>(\$62,771,656)</u>	<u>(\$61,407,442)</u>

Of the County's \$115,485,918 in governmental expenses, \$52,714,262 was covered by program revenues consisting of charges for services, operating grants and contributions and capital grants and contributions. The remaining expenses had to be paid from property and sales taxes, property transfer taxes, unrestricted grants, interest and miscellaneous revenues.

The County's Funds

Governmental Funds

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

Information about the County's governmental funds begins on page 18. These funds are accounted for using the modified accrual basis of accounting. All governmental funds had total revenues of \$119,695,667 and expenditures of \$114,706,925.

The most significant fund is the general fund with a year-end fund balance of \$9,968,992, which included an unassigned fund balance of \$9,300,556 compared to annual expenditures of \$38,845,570. Revenues exceeded expenditures and other financing uses by \$1,905,547, mainly due to increased property and sales tax revenues over the prior year.

The Achievement Center revenues of \$24,317,013, with the majority being property taxes, allowed for the operations of a school for the developmentally disabled. This fund's operating expenditures increased by \$1,912,857 to \$22,480,673 for 2016. Revenues were able to exceed expenditures due to increases in intergovernmental and property tax revenues.

The school sales tax revenues of \$12,856,337 allowed the fund to increase its fund balance by \$12,904, for a total fund balance of \$1,984,040.

The public assistance revenues of \$5,977,944, mostly from State and Federal grants, allowed for the County to run various programs to help those in need. This fund's operating expenditures of \$7,707,846 exceeded revenues, as the general fund transferred revenues to help offset this deficiency.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

Business-Type Funds

The County has three business-type activities funds: Medina County sewer district, Medina County water district and solid waste management. Total net position increased by \$6,542,390 from 2015 to 2016. The increase is attributed to an increase in charges for services revenue, with total revenues continuing to exceed expenses, despite the increase in expenses from the prior year.

Long-term liabilities decreased in 2016 due to the County 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 2016, the County amended its general fund budget several times. At the direction of County Commissioners, all capital projects and requests for capital type purchases must be reviewed and approved individually by the Commissioners, although the County's legal level of control is at the object level for all funds and any budget modifications may only be made by resolution of the County Commissioners.

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

During the course of 2016, the County was very conservative about increasing its final budgeted projections. Although the budget commission processed multiple adjustments to both the original estimated revenues and original appropriations, these changes only increased estimated revenues and appropriations and other uses by \$20,404 and \$133,676, respectively.

Certain revenue line items had increases of actual revenue being brought into the County, as compared to what was projected. For the general fund, final budgeted revenues were \$41,025,923 and actual revenue collections were \$42,847,334. The increase was due to the receipt of increased revenues of several line items. Actual expenditures and other financing uses were \$2,259,433 less than final budgeted appropriations due to the County spending less on personnel and contractual services.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

Capital Assets and Debt Administration

Capital Assets

Table 4
 Capital Assets, Net of Depreciation

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Land	\$2,811,485	\$2,990,105	\$1,001,720	\$1,001,720	\$3,813,205	\$3,991,825
Construction in Progress	70,998	25,967	6,483,402	4,690,735	6,554,400	4,716,702
Buildings	29,981,775	29,464,448	8,418,506	8,717,567	38,400,281	38,182,015
Improvements Other than Buildings	2,514,766	2,570,870	24,816,674	26,662,679	27,331,440	29,233,549
Equipment	4,433,435	4,318,437	1,584,953	1,649,646	6,018,388	5,968,083
Infrastructure						
Bridges	14,458,307	14,471,343	0	0	14,458,307	14,471,343
Roads	958,182	1,238,872	0	0	958,182	1,238,872
Culverts	3,281,844	3,240,667	0	0	3,281,844	3,240,667
Signals	7,386	11,069	0	0	7,386	11,069
Water Lines	0	0	98,952,424	98,107,391	98,952,424	98,107,391
Sewer Lines	0	0	105,839,816	106,242,686	105,839,816	106,242,686
Totals	<u>\$58,518,178</u>	<u>\$58,331,778</u>	<u>\$247,097,495</u>	<u>\$247,072,424</u>	<u>\$305,615,673</u>	<u>\$305,404,202</u>

Total capital assets for Medina County as of December 31, 2016, were \$305,615,673, an increase of \$211,471 over 2015. The increase was due to the additions for both governmental and business-type activities being higher than amounts for depreciation. For additional information see Note 12 to the basic financial statements.

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

During the year, \$1,865,468 in sewer lines and \$3,252,084 in water lines were donated by developers. Capital contributions also include amounts for tap-in fees.

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

Debt Administration

On December 31, 2016, Medina County had total governmental activity general obligation bonded debt outstanding of \$10,602,103. Outstanding special assessment bonds totaled \$355,000. In the event of payment default by the property owner the County would be responsible for the debt service payments. All bonds are backed by the full faith and credit of the County.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

Table 5
 Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
General Obligation Bonds	\$10,602,103	\$9,677,323	\$0	\$0	\$10,602,103	\$9,677,323
Special Assessment Bonds	355,000	420,000	0	0	355,000	420,000
OWDA Loans	0	0	59,223,038	64,695,511	59,223,038	64,695,511
OPWC Loans	86,397	91,800	1,293,180	832,301	1,379,577	924,101
Rural Lorain Waterline Loan	0	0	93,154	111,178	93,154	111,178
<i>Totals</i>	<u>\$11,043,500</u>	<u>\$10,189,123</u>	<u>\$60,609,372</u>	<u>\$65,638,990</u>	<u>\$71,652,872</u>	<u>\$75,828,113</u>

During 2016, Medina County's long-term debt decreased. The governmental activities debt obligations increased by \$854,377, due to a \$1.8 million bond issuance. Business-type activities saw a decrease of \$5,029,618 in long-term debt due to debt being paid down exceeding issuances.

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

The County has loans outstanding to the Ohio Water Development Authority (OWDA). During 2016, \$7,154,433 was retired and the County had \$1,681,960 in proceeds. The outstanding balance at year-end was \$59,223,038. The loan proceeds were used for ongoing various improvements to waterlines and sewer system improvements and replacements. They are being repaid primarily from charges for services from the business-type activities funds and a portion of the debt is also being repaid from special assessments charged to the benefited property owners.

The County has loans outstanding to the Ohio Public Works Commission (OPWC). During 2016, \$5,403 was retired for governmental purposes and \$89,121 was retired for business-type activities. \$550,000 was received in proceeds during 2016 for business-type activities. The outstanding balances at year-end were \$86,397 and \$1,293,180 for governmental and business-type, respectively. The loan proceeds received during the year were used for sewer rehabilitation.

For the governmental activities, the general obligation bonds outstanding at December 31, 2016, were \$10,602,103, with \$879,254 being retired during the year while the County received \$1,800,000 in bond proceeds during the year. All bonds are backed by the full faith and credit of the County.

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

Current Financial Related Activities

The unemployment rate for the County is currently 4.3 percent, which increased from a year ago. This rate is below the State's unemployment rate of 4.9 percent, and the national average of 4.7 percent.

These factors, along with inflationary trends, were considered in preparing the County's budget for the 2016 year. At the end of the 2016 year, the fund balance in the general fund increased by \$1,045,961.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

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 Position
December 31, 2016

	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$67,954,679	\$22,671,064	\$90,625,743
Cash and Cash Equivalents:			
In Segregated Accounts	78,241	65,615	143,856
With Fiscal Agents	374,806	0	374,806
Material and Supplies Inventory	678,535	392,663	1,071,198
Accrued Interest Receivable	192,776	0	192,776
Accounts Receivable	232,037	4,576,905	4,808,942
Internal Balances	(164,154)	164,154	0
Intergovernmental Receivable	9,327,252	0	9,327,252
Sales Taxes Receivable	4,273,543	0	4,273,543
Property Taxes Receivable	28,588,431	0	28,588,431
Special Assessments Receivable	4,103,376	0	4,103,376
Loans Receivable	150,847	0	150,847
Investment in Joint Venture	0	5,889,875	5,889,875
Nondepreciable Capital Assets	2,882,483	7,485,122	10,367,605
Depreciable Capital Assets, Net	55,635,695	239,612,373	295,248,068
<i>Total Assets</i>	<u>174,308,547</u>	<u>280,857,771</u>	<u>455,166,318</u>
Deferred Outflows of Resources			
Deferred Charge on Refunding Pension	23,230	0	23,230
	21,931,777	2,936,888	24,868,665
<i>Total Deferred Outflows of Resources</i>	<u>21,955,007</u>	<u>2,936,888</u>	<u>24,891,895</u>
Liabilities			
Accounts Payable	1,651,894	1,445,279	3,097,173
Contracts Payable	140,389	767,067	907,456
Accrued Wages and Benefits	1,465,829	211,144	1,676,973
Retainage Payable	0	65,615	65,615
Matured Compensated Absences Payable	134,319	0	134,319
Accrued Interest Payable	26,780	964,794	991,574
Intergovernmental Payable	4,694,608	205,481	4,900,089
Claims Payable	832,597	0	832,597
Long-Term Liabilities:			
Due Within One Year	1,412,765	6,392,615	7,805,380
Due In More Than One Year:			
Net Pension Liability (See Note 26)	59,127,325	7,611,998	66,739,323
Other Amounts Due in More Than One Year	16,226,647	55,295,869	71,522,516
<i>Total Liabilities</i>	<u>85,713,153</u>	<u>72,959,862</u>	<u>158,673,015</u>
Deferred Inflows of Resources			
Property Taxes	27,939,634	0	27,939,634
Pension	1,578,116	194,506	1,772,622
<i>Total Deferred Inflows of Resources</i>	<u>29,517,750</u>	<u>194,506</u>	<u>29,712,256</u>
Net Position			
Net Investment in Capital Assets	48,140,122	186,350,512	234,490,634
Restricted for:			
Capital Projects	605,841	0	605,841
Debt Service	3,067,338	0	3,067,338
Developmentally Disabled Education	22,327,937	0	22,327,937
County Schools Permanent Improvements	1,984,040	0	1,984,040
Public Assistance	491,718	0	491,718
ADAMH Operations	5,872,410	0	5,872,410
Road and Bridge Repairs	8,092,672	0	8,092,672
County Home Operations	856,038	0	856,038
Courthouse Security	1,043,046	0	1,043,046
Ditch Maintenance	6,701,943	0	6,701,943
Drug Enforcement	907,235	0	907,235
Real Estate Assessments	5,308,156	0	5,308,156
Shelter Care and Youth Services	597,591	0	597,591
Other Purposes	3,408,224	0	3,408,224
Unclaimed Monies	64,717	0	64,717
Unrestricted (Deficit)	(28,436,377)	24,289,779	(4,146,598)
<i>Total Net Position</i>	<u>\$81,032,651</u>	<u>\$210,640,291</u>	<u>\$291,672,942</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Activities
For the Year Ended December 31, 2016

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government				
Legislative and Executive	\$26,850,442	\$4,987,967	\$1,371,973	\$0
Judicial	11,741,613	2,764,913	2,083,063	0
Public Safety	22,445,001	4,071,324	2,641,224	0
Public Works	9,452,127	498,960	7,990,427	2,001,913
Health	26,746,760	509,936	12,179,355	0
Human Services	17,098,026	1,728,432	9,428,138	0
Economic Development and Assistance - Primary Government	574,702	25,239	353,241	0
Economic Development and Assistance - External Government	279,853	78,157	0	0
Interest and Fiscal Charges	297,394	0	0	0
<i>Total Governmental Activities</i>	<u>115,485,918</u>	<u>14,664,928</u>	<u>36,047,421</u>	<u>2,001,913</u>
Business-Type Activities				
Sewer	19,001,448	15,035,396	0	6,581,393
Water	10,334,207	10,042,272	0	4,148,956
Solid Waste	6,609,794	6,089,808	0	2,763
<i>Total Business-Type Activities</i>	<u>35,945,449</u>	<u>31,167,476</u>	<u>0</u>	<u>10,733,112</u>
<i>Total</i>	<u>\$151,431,367</u>	<u>\$45,832,404</u>	<u>\$36,047,421</u>	<u>\$12,735,025</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

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-Type Activities	Total
(\$20,490,502)	\$0	(\$20,490,502)
(6,893,637)	0	(6,893,637)
(15,732,453)	0	(15,732,453)
1,039,173	0	1,039,173
(14,057,469)	0	(14,057,469)
(5,941,456)	0	(5,941,456)
(196,222)	0	(196,222)
(201,696)	0	(201,696)
(297,394)	0	(297,394)
<u>(62,771,656)</u>	<u>0</u>	<u>(62,771,656)</u>
0	2,615,341	2,615,341
0	3,857,021	3,857,021
<u>0</u>	<u>(517,223)</u>	<u>(517,223)</u>
<u>0</u>	<u>5,955,139</u>	<u>5,955,139</u>
<u>(62,771,656)</u>	<u>5,955,139</u>	<u>(56,816,517)</u>
9,744,375	0	9,744,375
706,574	0	706,574
15,615,644	0	15,615,644
804,375	0	804,375
374,738	0	374,738
1,370,654	0	1,370,654
12,879,270	0	12,879,270
16,075	0	16,075
12,856,337	0	12,856,337
2,590,112	0	2,590,112
5,508,104	0	5,508,104
844,032	0	844,032
3,661,465	704,014	4,365,479
<u>66,971,755</u>	<u>704,014</u>	<u>67,675,769</u>
4,200,099	6,659,153	10,859,252
<u>76,832,552</u>	<u>203,981,138</u>	<u>280,813,690</u>
<u>\$81,032,651</u>	<u>\$210,640,291</u>	<u>\$291,672,942</u>

Medina County, Ohio
Balance Sheet
Governmental Funds
December 31, 2016

	General	Achievement Center	School Sales Tax	Public Assistance	Other Governmental Funds	Total Governmental Funds
Assets						
Equity in Pooled Cash and Cash Equivalents	\$7,595,127	\$22,143,771	\$3,246,413	\$1,248,257	\$31,130,834	\$65,364,402
Cash and Cash Equivalents:						
In Segregated Accounts	70,683	0	0	0	7,558	78,241
With Fiscal Agents	0	374,806	0	0	0	374,806
Materials and Supplies Inventory	99,563	91,876	0	0	487,096	678,535
Accrued Interest Receivable	192,776	0	0	0	0	192,776
Accounts Receivable	158,369	1,495	0	0	72,173	232,037
Intergovernmental Receivable	2,823,910	2,062,368	0	240,868	4,200,106	9,327,252
Interfund Receivable	765,611	0	0	14,641	98,526	878,778
Sales Taxes Receivable	2,137,007	0	2,136,536	0	0	4,273,543
Property Taxes Receivable	10,528,607	15,438,247	0	0	2,621,577	28,588,431
Special Assessments Receivable	0	0	0	0	4,103,376	4,103,376
Loans Receivable	0	0	0	0	150,847	150,847
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	64,717	0	0	0	0	64,717
<i>Total Assets</i>	<u>\$24,436,370</u>	<u>\$40,112,563</u>	<u>\$5,382,949</u>	<u>\$1,503,766</u>	<u>\$42,872,093</u>	<u>\$114,307,741</u>
Liabilities						
Accounts Payable	\$580,837	\$364,147	\$0	\$216,743	\$475,876	\$1,637,603
Contracts Payable	0	27,003	0	0	113,386	140,389
Accrued Wages and Benefits	755,971	320,437	0	129,075	260,346	1,465,829
Matured Compensated Absences Payable	114,518	2,851	0	16,950	0	134,319
Interfund Payable	5,790	11,065	0	53,978	811,463	882,296
Intergovernmental Payable	618,176	269,545	3,398,909	78,092	327,171	4,691,893
<i>Total Liabilities</i>	<u>2,075,292</u>	<u>995,048</u>	<u>3,398,909</u>	<u>494,838</u>	<u>1,988,242</u>	<u>8,952,329</u>
Deferred Inflows of Resources						
Property Taxes	10,231,459	15,137,440	0	0	2,570,735	27,939,634
Unavailable Revenue	2,160,627	1,695,458	0	240,868	6,907,863	11,004,816
<i>Total Deferred Inflows of Resources</i>	<u>12,392,086</u>	<u>16,832,898</u>	<u>0</u>	<u>240,868</u>	<u>9,478,598</u>	<u>38,944,450</u>
Fund Balances						
Nonspendable	164,280	91,876	0	0	487,096	743,252
Restricted	142,287	22,192,741	1,984,040	768,060	31,253,364	56,340,492
Assigned	361,869	0	0	0	304,655	666,524
Unassigned (Deficit)	9,300,556	0	0	0	(639,862)	8,660,694
<i>Total Fund Balances</i>	<u>9,968,992</u>	<u>22,284,617</u>	<u>1,984,040</u>	<u>768,060</u>	<u>31,405,253</u>	<u>66,410,962</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$24,436,370</u>	<u>\$40,112,563</u>	<u>\$5,382,949</u>	<u>\$1,503,766</u>	<u>\$42,872,093</u>	<u>\$114,307,741</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2016*

Total Governmental Funds Balances		\$66,410,962
 <i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		58,518,178
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds:		
Delinquent Property Taxes	554,231	
Charges for Services	149,624	
Fines and Forfeitures	17,527	
Intergovernmental	6,180,058	
Special Assessments	4,103,376	
Total	11,004,816	11,004,816
Internal service funds are used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position:		
Net Position	1,675,957	
Internal Balances	(160,636)	
Total	1,515,321	1,515,321
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental fund, an interest expenditure is reported when due.		(26,780)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(10,602,103)	
Special Assessment Bonds	(355,000)	
OPWC Loans	(86,397)	
Compensated Absences	(6,595,912)	
Deferred Charge on Refunding	23,230	
Total	(17,616,182)	(17,616,182)
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds:		
Deferred Outflows - Pension	21,931,777	
Net Pension Liability	(59,127,325)	
Deferred Inflows - Pension	(1,578,116)	
Total	(38,773,664)	(38,773,664)
 <i>Net Position of Governmental Activities</i>		\$81,032,651

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, 2016

	General	Achievement Center	School Sales Tax	Public Assistance	Other Governmental Funds	Total Governmental Funds
Revenues						
Property Taxes	\$9,596,026	\$15,423,570	\$0	\$0	\$3,220,027	\$28,239,623
Sales Taxes	12,879,270	16,075	12,856,337	0	0	25,751,682
Property Transfer Taxes	2,590,112	0	0	0	0	2,590,112
Charges for Services	7,836,162	7,885	0	0	5,825,171	13,669,218
Licenses and Permits	13,048	0	0	0	0	13,048
Fines and Forfeitures	550,048	0	0	0	49,185	599,233
Intergovernmental	5,889,822	8,643,981	0	5,633,916	23,011,543	43,179,262
Special Assessments	0	0	0	0	558,659	558,659
Interest	789,910	1,156	0	0	52,966	844,032
Rentals	3,840	0	0	0	211,619	215,459
Donations	24	115,898	0	5,374	252,578	373,874
Other	2,449,645	108,448	0	338,654	764,718	3,661,465
<i>Total Revenues</i>	<u>42,597,907</u>	<u>24,317,013</u>	<u>12,856,337</u>	<u>5,977,944</u>	<u>33,946,466</u>	<u>119,695,667</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	10,173,785	0	12,843,433	0	2,523,544	25,540,762
Judicial	8,353,228	0	0	0	2,890,166	11,243,394
Public Safety	16,885,865	0	0	0	4,140,604	21,026,469
Public Works	495,712	0	0	0	7,689,304	8,185,016
Health	0	22,480,673	0	0	3,900,202	26,380,875
Human Services	2,572,127	0	0	7,707,846	6,350,336	16,630,309
Economic Development and Assistance	85,000	0	0	0	489,702	574,702
Capital Outlay	0	0	0	0	3,607,398	3,607,398
Intergovernmental	279,853	0	0	0	0	279,853
Debt Service:						
Principal Retirement	0	0	0	0	925,403	925,403
Interest and Fiscal Charges	0	0	0	0	312,744	312,744
<i>Total Expenditures</i>	<u>38,845,570</u>	<u>22,480,673</u>	<u>12,843,433</u>	<u>7,707,846</u>	<u>32,829,403</u>	<u>114,706,925</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,752,337</u>	<u>1,836,340</u>	<u>12,904</u>	<u>(1,729,902)</u>	<u>1,117,063</u>	<u>4,988,742</u>
Other Financing Sources (Uses)						
General Obligation Bonds Issued	0	0	0	0	1,800,000	1,800,000
Transfers In	0	0	0	1,200,037	646,753	1,846,790
Transfers Out	(1,846,790)	0	0	0	0	(1,846,790)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,846,790)</u>	<u>0</u>	<u>0</u>	<u>1,200,037</u>	<u>2,446,753</u>	<u>1,800,000</u>
<i>Net Change in Fund Balances</i>	<u>1,905,547</u>	<u>1,836,340</u>	<u>12,904</u>	<u>(529,865)</u>	<u>3,563,816</u>	<u>6,788,742</u>
<i>Fund Balances Beginning of Year</i>	<u>8,063,445</u>	<u>20,448,277</u>	<u>1,971,136</u>	<u>1,297,925</u>	<u>27,841,437</u>	<u>59,622,220</u>
<i>Fund Balances End of Year</i>	<u>\$9,968,992</u>	<u>\$22,284,617</u>	<u>\$1,984,040</u>	<u>\$768,060</u>	<u>\$31,405,253</u>	<u>\$66,410,962</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, 2016*

Net Change in Fund Balances - Total Governmental Funds \$6,788,742

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

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

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

Capital Assets Additions	3,345,808	
Current Year Depreciation	(2,882,508)	
Total	463,300	463,300

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. (276,900)

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

Delinquent Property Taxes	376,737	
Charges for Services	11,352	
Fines and Forfeitures	8,844	
Intergovernmental	4,302	
Special Assessments	(410,885)	
Total	(9,650)	(9,650)

Other financing sources, such as general obligation bonds issued, in the governmental funds increase long-term liabilities in the statement of net position. (1,800,000)

Repayment of bond and loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 925,403

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

Accrued Interest	(310)	
Accretion on Bonds	(4,034)	
Amortization of Bond Premium	24,254	
Amortization of Deferred Charge on Refunding	(4,560)	
Total	15,350	15,350

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. (120,552)

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

Change in Net Position	934,538	
Internal Balances	(116,763)	
Total	817,775	817,775

Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows or a reduction in the net pension liability. 5,176,727

Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities. (7,780,096)

Change in Net Position of Governmental Activities \$4,200,099

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, 2016*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$8,919,754	\$8,919,950	\$9,585,369	\$665,419
Sales Taxes	12,025,911	12,026,175	12,923,315	897,140
Property Transfer Taxes	2,410,253	2,410,306	2,590,112	179,806
Charges for Services	7,333,919	7,350,809	7,789,199	438,390
Licenses and Permits	10,010	10,010	10,757	747
Fines and Forfeitures	489,318	489,329	525,832	36,503
Intergovernmental	6,018,399	6,021,042	6,055,740	34,698
Interest	829,551	829,569	891,816	62,247
Rentals	3,573	3,573	3,840	267
Donations	27	30	24	(6)
Other	2,964,804	2,965,130	2,471,330	(493,800)
<i>Total Revenues</i>	41,005,519	41,025,923	42,847,334	1,821,411
Expenditures				
Current:				
General Government:				
Legislative and Executive	9,471,553	9,462,530	8,866,105	596,425
Judicial	6,970,596	6,982,196	6,532,682	449,514
Public Safety	13,404,198	13,415,425	13,178,004	237,421
Public Works	420,620	420,620	380,620	40,000
Health	4,534	4,534	0	4,534
Human Services	3,241,679	3,055,760	2,376,291	679,469
Economic Development and Assistance	85,000	85,000	85,000	0
Employee Fringe Benefits	8,422,466	8,422,466	8,256,028	166,438
Intergovernmental	280,914	280,914	279,853	1,061
<i>Total Expenditures</i>	42,301,560	42,129,445	39,954,583	2,174,862
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,296,041)	(1,103,522)	2,892,751	3,996,273
Other Financing Uses				
Transfers Out	(1,625,570)	(1,931,361)	(1,846,790)	84,571
<i>Net Change in Fund Balance</i>	(2,921,611)	(3,034,883)	1,045,961	4,080,844
<i>Fund Balance Beginning of Year</i>	5,647,444	5,647,444	5,647,444	0
Prior Year Encumbrances Appropriated	642,852	642,852	642,852	0
<i>Fund Balance End of Year</i>	\$3,368,685	\$3,255,413	\$7,336,257	\$4,080,844

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, 2016*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$14,069,429	\$14,075,389	\$15,423,570	\$1,348,181
Sales Taxes	14,900	14,906	16,075	1,169
Charges for Services	5,747	5,749	6,200	451
Intergovernmental	7,923,730	7,927,087	8,548,530	621,443
Interest	1,072	1,072	1,156	84
Donations	107,427	107,473	115,898	8,425
Other	100,522	100,564	108,448	7,884
<i>Total Revenues</i>	<u>22,222,827</u>	<u>22,232,240</u>	<u>24,219,877</u>	<u>1,987,637</u>
Expenditures				
Current:				
Health	20,066,899	20,107,526	18,755,168	1,352,358
Employee Fringe Benefits	4,981,586	4,981,586	4,836,184	145,402
<i>Total Expenditures</i>	<u>25,048,485</u>	<u>25,089,112</u>	<u>23,591,352</u>	<u>1,497,760</u>
<i>Net Change in Fund Balance</i>	(2,825,658)	(2,856,872)	628,525	3,485,397
<i>Fund Balance Beginning of Year</i>	18,812,984	18,812,984	18,812,984	0
Prior Year Encumbrances Appropriated	<u>1,492,178</u>	<u>1,492,178</u>	<u>1,492,178</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$17,479,504</u></u>	<u><u>\$17,448,290</u></u>	<u><u>\$20,933,687</u></u>	<u><u>\$3,485,397</u></u>

See accompanying notes to the basic financial statements

Medina County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
School Sales Tax Fund
For the Year Ended December 31, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Sales Taxes	\$11,000,000	\$11,000,000	\$12,895,788	\$1,895,788
Expenditures				
Current:				
General Government:				
Legislative and Executive	12,850,000	12,859,473	12,859,473	0
<i>Net Change in Fund Balance</i>	(1,850,000)	(1,859,473)	36,315	1,895,788
<i>Fund Balance Beginning of Year</i>	3,210,098	3,210,098	3,210,098	0
<i>Fund Balance End of Year</i>	<u>\$1,360,098</u>	<u>\$1,350,625</u>	<u>\$3,246,413</u>	<u>\$1,895,788</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$5,618,573	\$6,402,322	\$5,633,916	(\$768,406)
Donations	5,359	6,107	5,374	(733)
Other	270,092	307,767	270,829	(36,938)
<i>Total Revenues</i>	<u>5,894,024</u>	<u>6,716,196</u>	<u>5,910,119</u>	<u>(806,077)</u>
Expenditures				
Current:				
Human Services	6,964,971	7,571,438	6,650,775	920,663
Employee Fringe Benefits	1,318,390	1,318,390	1,266,981	51,409
<i>Total Expenditures</i>	<u>8,283,361</u>	<u>8,889,828</u>	<u>7,917,756</u>	<u>972,072</u>
<i>Excess of Revenues Under Expenditures</i>	(2,389,337)	(2,173,632)	(2,007,637)	165,995
Other Financing Sources				
Transfers In	1,200,037	1,200,037	1,200,037	0
<i>Net Change in Fund Balance</i>	(1,189,300)	(973,595)	(807,600)	165,995
<i>Fund Balance Beginning of Year</i>	1,376,264	1,376,264	1,376,264	0
Prior Year Encumbrances Appropriated	299,049	299,049	299,049	0
<i>Fund Balance End of Year</i>	<u>\$486,013</u>	<u>\$701,718</u>	<u>\$867,713</u>	<u>\$165,995</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2016

	Business-Type Activities				Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Total	
Assets					
<i>Current Assets</i>					
Equity in Pooled Cash and Cash Equivalents	\$17,127,174	\$1,755,347	\$3,788,543	\$22,671,064	\$2,525,560
Cash and Cash Equivalents:					
In Segregated Accounts	65,615	0	0	65,615	0
Materials and Supplies Inventory	274,297	118,366	0	392,663	0
Accounts Receivable	2,515,327	1,539,068	522,510	4,576,905	0
Interfund Receivable	3,518	0	0	3,518	0
Total Current Assets	19,985,931	3,412,781	4,311,053	27,709,765	2,525,560
<i>Noncurrent Assets</i>					
Investment in Joint Venture	0	5,889,875	0	5,889,875	0
Non-Depreciable Capital Assets	2,168,287	4,776,835	540,000	7,485,122	0
Depreciable Capital Assets, Net	131,233,702	101,521,688	6,856,983	239,612,373	0
Total Noncurrent Assets	133,401,989	112,188,398	7,396,983	252,987,370	0
Total Assets	153,387,920	115,601,179	11,708,036	280,697,135	2,525,560
Deferred Outflows of Resources					
Pension	2,669,898	266,990	0	2,936,888	0
Liabilities					
<i>Current Liabilities</i>					
Accounts Payable	935,686	321,268	188,325	1,445,279	14,291
Contracts Payable	363,769	83,607	319,691	767,067	0
Accrued Wages and Benefits	180,314	22,381	8,449	211,144	0
Retainage Payable	65,615	0	0	65,615	0
Accrued Interest Payable	368,001	580,237	16,556	964,794	0
Intergovernmental Payable	132,748	14,497	58,236	205,481	2,715
Compensated Absences Payable	149,075	2,652	5	151,732	0
OWDA Loans Payable	2,788,009	3,271,074	90,413	6,149,496	0
OPWC Loans Payable	56,370	16,794	0	73,164	0
Rural Lorain Loan Payable	0	18,223	0	18,223	0
Claims Payable	0	0	0	0	832,597
Total Current Liabilities	5,039,587	4,330,733	681,675	10,051,995	849,603
<i>Long-Term Liabilities (net of current portion)</i>					
Compensated Absences Payable	739,265	161,731	26,384	927,380	0
OWDA Loans Payable	21,310,827	31,231,905	530,810	53,073,542	0
OPWC Loans Payable	1,161,236	58,780	0	1,220,016	0
Rural Lorain Loan Payable	0	74,931	0	74,931	0
Net Pension Liability	6,919,999	691,999	0	7,611,998	0
Total Long-Term Liabilities	30,131,327	32,219,346	557,194	62,907,867	0
Total Liabilities	35,170,914	36,550,079	1,238,869	72,959,862	849,603
Deferred Inflows of Resources					
Pension	176,823	17,683	0	194,506	0
Net Position					
Net Investment in Capital Assets	107,947,936	71,626,816	6,775,760	186,350,512	0
Unrestricted	12,762,145	7,673,591	3,693,407	24,129,143	1,675,957
Total Net Position	\$120,710,081	\$79,300,407	\$10,469,167	210,479,655	\$1,675,957

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

160,636

Net position of business-type activities

\$210,640,291

See accompanying notes to the basic financial statements

Medina County, Ohio
*Statement of Revenues, Expenses
and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2016*

	Business-Type Activities				Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Total	
Operating Revenues					
Charges for Services	\$15,035,396	\$10,042,272	\$6,089,808	\$31,167,476	\$13,414,223
Other	4,332	333,643	366,039	704,014	9,663
<i>Total Operating Revenues</i>	<u>15,039,728</u>	<u>10,375,915</u>	<u>6,455,847</u>	<u>31,871,490</u>	<u>13,423,886</u>
Operating Expenses					
Personal Services	7,456,224	1,006,205	364,331	8,826,760	269,461
Materials and Supplies	1,186,194	653,672	45,363	1,885,229	1,260
Contractual Services	4,338,708	3,543,451	5,685,986	13,568,145	2,023,504
Claims	0	0	0	0	9,903,567
Other Operating Expenses	494,176	182,999	161,431	838,606	291,556
Depreciation	4,912,617	2,590,987	304,280	7,807,884	0
<i>Total Operating Expenses</i>	<u>18,387,919</u>	<u>7,977,314</u>	<u>6,561,391</u>	<u>32,926,624</u>	<u>12,489,348</u>
<i>Operating Income (Loss)</i>	<u>(3,348,191)</u>	<u>2,398,601</u>	<u>(105,544)</u>	<u>(1,055,134)</u>	<u>934,538</u>
Non-Operating Expenses					
Equity Loss in Joint Venture	0	(1,211,842)	0	(1,211,842)	0
Loss on Disposal of Capital Assets	(2)	0	0	(2)	0
Interest and Fiscal Charges	(713,110)	(1,157,523)	(53,111)	(1,923,744)	0
<i>Total Non-Operating Expenses</i>	<u>(713,112)</u>	<u>(2,369,365)</u>	<u>(53,111)</u>	<u>(3,135,588)</u>	<u>0</u>
<i>Income (Loss) Before Capital Contributions</i>	<u>(4,061,303)</u>	<u>29,236</u>	<u>(158,655)</u>	<u>(4,190,722)</u>	<u>934,538</u>
Capital Contributions	6,581,393	4,148,956	2,763	10,733,112	0
<i>Change in Net Position</i>	<u>2,520,090</u>	<u>4,178,192</u>	<u>(155,892)</u>	<u>6,542,390</u>	<u>934,538</u>
<i>Net Position Beginning of Year</i>	<u>118,189,991</u>	<u>75,122,215</u>	<u>10,625,059</u>	<u>203,937,265</u>	<u>741,419</u>
<i>Net Position End of Year</i>	<u>\$120,710,081</u>	<u>\$79,300,407</u>	<u>\$10,469,167</u>	<u>210,479,655</u>	<u>\$1,675,957</u>
Some amounts reported for business-type activities in the statement of activities are different because their share of the change in internal service fund assets and liabilities is included.				<u>116,763</u>	
Change in net position of business-type activities				<u>\$6,659,153</u>	

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2016

	Business-Type Activities			Totals	Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management		
Increase (Decrease) in Cash and Cash Equivalents					
Cash Flows from Operating Activities					
Cash Received from Customers	\$14,973,931	\$9,881,102	\$6,118,169	\$30,973,202	\$0
Cash Received from Interfund Services Provided	0	0	0	0	13,414,223
Other Cash Receipts	4,332	333,643	366,039	704,014	9,663
Cash Paid to Employees	(7,143,064)	(983,990)	(372,155)	(8,499,209)	(268,252)
Cash Paid to Suppliers for Goods and Services	(4,827,206)	(4,183,400)	(5,646,120)	(14,656,726)	(2,040,623)
Cash Paid for Claims	0	0	0	0	(9,914,613)
Other Cash Payments	(494,176)	(180,399)	(161,431)	(836,006)	(291,556)
<i>Net Cash Provided by Operating Activities</i>	<u>2,513,817</u>	<u>4,866,956</u>	<u>304,502</u>	<u>7,685,275</u>	<u>908,842</u>
Cash Flows from Capital and Related Financing Activities					
Capital Grants Received	21,279	72,080	2,763	96,122	0
Payments for Capital Acquisition	(2,100,710)	(542,699)	0	(2,643,409)	0
OWDA Loans Issued	503,104	1,178,856	0	1,681,960	0
OPWC Loans Issued	550,000	0	0	550,000	0
Principal Paid on OWDA Loans	(3,677,757)	(3,421,116)	(55,560)	(7,154,433)	0
Interest Paid on OWDA Loans	(829,647)	(1,320,872)	(36,555)	(2,187,074)	0
Principal Paid on OPWC Loans	(63,929)	(25,192)	0	(89,121)	0
Principal Paid on Rural Lorain Loan	0	(18,024)	0	(18,024)	0
Interest Paid on Rural Lorain Loan	0	(2,260)	0	(2,260)	0
Receipts from Tap-in Fees	4,694,646	824,792	0	5,519,438	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(903,014)</u>	<u>(3,254,435)</u>	<u>(89,352)</u>	<u>(4,246,801)</u>	<u>0</u>
Increase in Cash and Cash Equivalents	1,610,803	1,612,521	215,150	3,438,474	908,842
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>15,581,986</u>	<u>142,826</u>	<u>3,573,393</u>	<u>19,298,205</u>	<u>1,616,718</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$17,192,789</u>	<u>\$1,755,347</u>	<u>\$3,788,543</u>	<u>\$22,736,679</u>	<u>\$2,525,560</u>

(continued)

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2016

	Business-Type Activities				Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Totals	
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities					
Operating Income (Loss)	(\$3,348,191)	\$2,398,601	(\$105,544)	(\$1,055,134)	\$934,538
<i>Adjustments:</i>					
Depreciation	4,912,617	2,590,987	304,280	7,807,884	0
<i>(Increase) Decrease in Assets:</i>					
Materials and Supplies Inventory	(38,744)	12,442	0	(26,302)	0
Accounts Receivable	(101,339)	(161,170)	28,361	(234,148)	0
Interfund Receivable	39,874	0	0	39,874	0
(Increase) Decrease in Deferred Outflows - Pension	486,860	48,686	0	535,546	0
<i>Increase (Decrease) in Liabilities:</i>					
Accounts Payable	545,537	(30,160)	(237,006)	278,371	(15,375)
Contracts Payable	284,450	36,697	319,691	640,838	0
Accrued Wages and Benefits	(11,752)	1,145	(558)	(11,165)	0
Retainage Payable	(91,171)	0	0	(91,171)	0
Intergovernmental Payable	27,329	1,534	4,125	32,988	725
Compensated Absences Payable	(20,763)	(14,717)	(8,847)	(44,327)	0
Claims Payable	0	0	0	0	(11,046)
Net Pension Liability	(110,069)	(11,107)	0	(121,176)	0
Increase (Decrease) in Deferred Inflows - Pension	(60,821)	(5,982)	0	(66,803)	0
<i>Total Adjustments</i>	<u>5,862,008</u>	<u>2,468,355</u>	<u>410,046</u>	<u>8,740,409</u>	<u>(25,696)</u>
<i>Net Cash Provided by Operating Activities</i>	<u>\$2,513,817</u>	<u>\$4,866,956</u>	<u>\$304,502</u>	<u>\$7,685,275</u>	<u>\$908,842</u>

Noncash Activities:

During 2016, the Medina County Sewer District received donated capital assets from developers in the amount of \$1,865,468 and the Medina County Water District received donated capital assets from developers in the amount of \$3,252,084. These amounts are included in capital contributions.

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

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2016

Assets	
Equity in Pooled Cash and Cash Equivalents	\$22,330,841
Cash and Cash Equivalents in Segregated Accounts	4,651,115
Intergovernmental Receivable	3,649,674
Property Taxes Receivable	273,587,318
Special Assessments Receivable	<u>6,367,616</u>
<i>Total Assets</i>	<u><u>\$310,586,564</u></u>
Liabilities	
Intergovernmental Payable	\$3,649,674
Deposits Held and Due to Others	21,266
Payroll Withholdings	1,434,197
Undistributed Assets	<u>305,481,427</u>
<i>Total Liabilities</i>	<u><u>\$310,586,564</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, 2016

Note 1 – Reporting Entity

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

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

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

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

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

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

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

- Medina County General Health District
- Medina County Soil and Water Conservation District
- Local Emergency Planning Commission
- Medina County Family First Council
- Medina County Park District
- Emergency Management Agency

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Note 2 – Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

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

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

Fund Accounting

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

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

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

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

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

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

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

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

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Fiduciary Funds Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are 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 deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of the County are included on the statement of net position. The statement of activities presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position.

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

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

Basis of Accounting

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, property transfer fees, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurs. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 7). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

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

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

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2016, but which were levied to finance 2017 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, special assessments, charges for services, fines and forfeitures, and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 19. Deferred inflows of resources related to pension are reported on the government-wide statement of net position (See Note 26).

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Budgetary Data

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

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

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

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

Cash and Investments

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

During 2016, investments were limited to federal national mortgage association bonds, federal home loan bank bonds, federal farm credit bank bonds, federal home loan mortgage corporation bonds, municipal securities, commercial paper, and STAR Ohio. Investments are reported at fair value which is based on quoted market prices.

As stated, during 2016, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2016, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2016 amounted to \$789,910, which includes \$738,216 assigned from other County funds.

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

Restricted Assets

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

Inventory

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

Capital Assets

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

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

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

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

Contributions of Capital

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

Interfund Balances

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

Compensated Absences

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

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

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

Pensions

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

Accrued Liabilities and Long-Term Obligations

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

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

Net Position

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

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

Fund Balance

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

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

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

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

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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

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

Premiums

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

Deferred Charge on Refunding

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

Estimates

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

Note 3 – Changes in Accounting Principles

For 2016, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 72, “Fair Value Measurement and Application,” GASB Statement No 73, “Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68,” GASB Statement No. 76, “The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments,” GASB Statement No. 79, “Certain External Investment Pools and Pool Participants,” GASB Statement No. 77, “Tax Abatement Disclosures.” and GASB Statement No. 82, “Pension Issues an Amendment of GASB Statements No. 67, No. 68 and No. 73.”

GASB Statement No. 72 addresses accounting and financial reporting issues related to fair value measurements. This Statement provides guidance for determining a fair value measurement for financial reporting purposes for applying fair value to certain investments and disclosures related to all fair value measurements. These changes were incorporated in the County’s 2016 financial statements; however, there was no effect on beginning net position/fund balance.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

GASB Statement No. 73 establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, *Accounting and Financial Reporting for Pensions*, as well as for the assets accumulated for purposes of providing those pensions. It also amends certain provisions of Statement No. 67, *Financial Reporting for Pension Plans*, and Statement 68. The implementation of this GASB pronouncement did not result in any changes to the County's financial statements.

GASB Statement No. 76 identifies-in the context of the current governmental financial reporting environment-the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with generally accepted accounting principles (GAAP) and the framework for selecting those principles. The implementation of this GASB pronouncement did not result in any changes to the County's financial statements.

GASB Statement No. 77 requires disclosure of information about the nature and magnitude of tax abatements. These changes were incorporated in the County's 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 79 establishes accounting and financial reporting standards for qualifying external investment pools that elect to measure for financial reporting purposes all of their investments at amortized cost. This Statement provides accounting and financial reporting guidance and also establishes additional note disclosure requirements for governments that participate in those pools. The County participates in STAR Ohio which implemented GASB Statement No. 79 for 2016. The County incorporated the corresponding GASB 79 guidance into their 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 82 improves consistency in the application of pension accounting. These changes were incorporated in the County's 2016 financial statements; however, there was no effect on beginning net position/fund balance.

Note 4 – Accountability and Compliance

Accountability

The following funds had a deficit fund balance or net position as of December 31, 2016:

Special Revenue Funds:

Community Housing Improvement	(\$173,234)
Community Oriented Policing Services	(389)
Title IV-D	(26,702)

Debt Service Fund:

Special Assessment Bond Retirement	(439,537)
------------------------------------	-----------

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Compliance

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

Special Revenue Funds:

Community Housing Improvement	(\$173,234)
Community Oriented Policing Services	(389)
Safe Communities	(7,213)
Title IV-D	(25,913)
Transportation Program	(89,900)
Victim Assistance	(11,656)

Debt Service Fund:

Special Assessment Bond Retirement	(12,391)
------------------------------------	----------

These cash deficits are a result of monies being expended with the expectation that the County will be reimbursed during 2016.

Contrary to Ohio Revised Code Section 5705.39, the Medina County Water District had original and final appropriations in excess of certified available resources by \$2,026,239 and \$2,326,239, respectively.

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

Note 5 – Budgetary Basis of Accounting

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

	Net Change in Fund Balance			
	General	Achievement Center	School Sales Tax	Public Assistance
GAAP Basis	\$1,905,547	\$1,836,340	\$12,904	(\$529,865)
Net Adjustment for Revenue Accruals	105,783	(57,043)	39,451	(54,912)
Beginning Fair Value Adjustment for Investments	(69,760)	0	0	0
Ending Fair Value Adjustment for Investments	224,077	0	0	0
Beginning Unrecorded Cash	90,662	0	0	2,129
Ending Unrecorded Cash	(101,335)	(40,093)	0	(15,042)
Net Adjustment for Expenditure Accruals	(286,702)	(102,835)	(16,040)	100,118
Encumbrances	(822,311)	(1,007,844)	0	(310,028)
Budget Basis	<u>\$1,045,961</u>	<u>\$628,525</u>	<u>\$36,315</u>	<u>(\$807,600)</u>

Note 6 – 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, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided 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;

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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:
 - 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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Deposits

Custodial credit risk is the risk that in the event of bank failure, the County's deposits may not be returned to it. Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution, by surety company bonds or by a single collateral pool established by the financial institution. In accordance with Chapter 135 of the Ohio Revised Code, any public depository receiving deposits pursuant to an award of County funds shall be required to pledge security for repayment of all public monies. The County has no investment policy dealing with deposit custodial risk beyond the requirement in State statute that requires securities purchased pursuant to this division shall be delivered into the custody of the Treasurer or an agent designated by the Treasurer.

At year-end, the carrying amount of the County's deposits was \$52,368,824 and the bank balance was \$54,285,166. Of the uninsured bank balance of \$43,775,642, all was collateralized with securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

At December 31, 2016, the County's Achievement Center Special Revenue Fund had a cash balance of \$374,806 with NEON, a jointly governed organization (See Note 20). The money is held by NEON in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments with NEON as a whole may be obtained from their audit report. To obtain financial information, write to the North East Ohio Network, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515-1895.

Investments

Investments are reported at fair value. As of December 31, 2016, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Standard & Poor's Rating	Percent of Total Investments
Fair Value - Level 2 Inputs:				
Federal National Mortgage Association Bonds	\$14,534,023	Less than five years	AA+	22.23 %
Federal Home Loan Bank Bonds	2,708,425	Less than five years	AA+	4.14
Federal Farm Credit Bank Bonds	3,000,000	Less than five years	AA+	4.59
Federal Home Loan Mortgage Corporation Bonds	16,782,049	Less than five years	AA+	25.67
Municipal Securities	997,530	Less than two years	N/A	1.53
Commercial Paper	24,909,449	Less than one year	N/A	38.09
Total Fair Value - Level 2 Inputs	<u>62,931,476</u>			
Net Asset Value Per Share:				
STAR Ohio	2,451,255	Less than one year	N/A	3.75
Total Investments	<u>\$65,382,731</u>			<u>100.00 %</u>

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The preceding chart identifies the County's recurring fair value measurements as of December 31, 2016. The County's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

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

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

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

Note 7 – Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2016 for real and public utility property taxes represents collections of 2015 taxes.

2016 real property taxes were levied after October 1, 2016, on the assessed value as of January 1, 2016, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2016 real property taxes are collected in and intended to finance 2017.

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2016 public utility property taxes which became a lien December 31, 2015, are levied after October 1, 2016, and are collected in 2017 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2016, was \$7.07 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2016 property tax receipts were based are as follows:

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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, 2016, and for which there is an enforceable claim. In governmental funds, the portion of the receivable not levied to finance 2016 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue, while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Note 8 – Sales and Use Tax

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

Proceeds of the sales tax are credited to the general and achievement center funds. Proceeds of the school sales tax are credited to the school sales tax special revenue fund. A receivable is recognized at year end for amounts that will be received from sales which occurred during 2016.

Note 9 – Receivables

Receivables at December 31, 2016, consisted of property taxes, sales taxes, interest, loans, special assessments, accounts (billings for user charged services, including unbilled utility services) and intergovernmental receivables arising from grants, entitlements and shared revenues. All receivables are considered collectible in full, including accounts receivable which, if delinquent, may be certified and collected as special assessment, subject to foreclosure for nonpayment. All receivables except property taxes, loans and special assessments are expected to be collected within one year. Property taxes, although ultimately collectable, include some portion of delinquencies that will not be collected within one year.

Special assessments expected to be collected in more than one year amount to \$3,544,717 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$59,633.

Loans expected to be collected in more than one year amount to \$150,847 in the revolving loan program special revenue fund.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

A summary of the principal items of intergovernmental receivables follows:

<i>Governmental Activities:</i>	
Homestead and Rollback	\$1,934,935
Motor Vehicle License Registration	1,360,094
Casino Monies	1,018,522
Achievement Center Grants and Subsidies	1,014,037
Local Government	809,887
Permissive Tax	775,966
Gasoline Tax	768,693
Children's Services Grants and Subsidies	287,651
Cents Per Gallon	266,298
Public Assistance Grants and Subsidies	240,868
Transportation Program Grants and Subsidies	194,893
Community Development Grants and Subsidies	194,240
Auto Title	137,298
Office for Older Adults Grants and Subsidies	66,513
Other	60,482
Sheriff's Receivable	44,975
Ohio Criminal Justice Services Grants and Subsidies	43,625
Municipal Fine Distribution	33,151
ADAMH Grants and Subsidies	17,232
Inmate Housing	17,200
Victim Assistance Grants and Subsidies	13,721
Safe Communities Grants and Subsidies	7,214
Delinquent Advertising	5,589
Election Expense Receivable	5,551
Community Safety Awareness Grants and Subsidies	4,750
Drug Enforcement Grants and Subsidies	3,867
<i>Total Governmental Activities</i>	<u><u>\$9,327,252</u></u>

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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Note 10 – Tax Abatements

As of December 31, 2016, 11 subdivisions within the County provide tax abatements through Community Reinvestment Area (CRA) Tax Abatements.

Community Reinvestment Area (CRA)

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

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

Overlapping Government	Amount of 2016 Taxes Abated
<i>Community Reinvestment Areas:</i>	
City of Medina	\$47,570
City of Wadsworth	5,883
City of Brunswick:	
Residential	22,540
Commercial	93,375
Village of Seville	47,806
Hinckley Township	15,734
Liverpool Township	68,961
Montville Township	3,139
Sharon Township	39,194

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 2016 due to the installation of an automated system.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Note 12 – Capital Assets

Capital asset activity for the year ended December 31, 2016, was as follows:

	Balance 01/01/16	Additions	Deletions	Balance 12/31/16
<i>Governmental Activities:</i>				
Capital Assets not being depreciated:				
Land	\$2,990,105	\$0	(\$178,620)	\$2,811,485
Construction in Progress	25,967	78,319	(33,288)	70,998
Total Capital Assets not being depreciated	3,016,072	78,319	(211,908)	2,882,483
Capital Assets being depreciated:				
Buildings	50,350,706	1,518,953	(150,230)	51,719,429
Improvements Other Than Buildings	3,578,720	16,335	0	3,595,055
Equipment	15,063,847	1,241,838	(1,349,944)	14,955,741
Infrastructure:				
Bridges	20,269,879	400,366	0	20,670,245
Roads	35,328,184	0	0	35,328,184
Culverts	4,109,304	123,285	0	4,232,589
Signals	309,835	0	0	309,835
Total Capital Assets being depreciated	129,010,475	3,300,777	(1,500,174)	130,811,078
Accumulated Depreciation:				
Buildings	(20,886,258)	(1,001,624)	150,228	(21,737,654)
Improvements Other Than Buildings	(1,007,850)	(72,439)	0	(1,080,289)
Equipment	(10,745,410)	(1,028,562)	1,251,666	(10,522,306)
Infrastructure:				
Bridges	(5,798,536)	(413,402)	0	(6,211,938)
Roads	(34,089,312)	(280,690)	0	(34,370,002)
Culverts	(868,637)	(82,108)	0	(950,745)
Signals	(298,766)	(3,683)	0	(302,449)
Total Accumulated Depreciation	(73,694,769)	(2,882,508) *	1,401,894	(75,175,383)
Capital Assets being depreciated, net	55,315,706	418,269	(98,280)	55,635,695
Governmental Activities Capital Assets, Net	\$58,331,778	\$496,588	(\$310,188)	\$58,518,178

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

* Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$636,749
Judicial	37,253
Public Safety	280,138
Public Works	1,153,143
Health	410,282
Human Services	364,943
Total	<u>\$2,882,508</u>

	Balance 01/01/16	Additions	Deletions	Balance 12/31/16
<i>Business-Type Activities:</i>				
Capital Assets not being depreciated:				
Land	\$1,001,720	\$0	\$0	\$1,001,720
Construction in Progress	4,690,735	2,397,620	(604,953)	6,483,402
Total Capital Assets not being depreciated	<u>5,692,455</u>	<u>2,397,620</u>	<u>(604,953)</u>	<u>7,485,122</u>
Capital Assets being depreciated:				
Buildings	17,570,833	26,788	0	17,597,621
Improvements Other Than Buildings	108,392,465	6,156	0	108,398,621
Equipment	6,159,222	283,841	(41,958)	6,401,105
Infrastructure:				
Water Lines	121,687,081	3,252,084	0	124,939,165
Sewer Lines	141,405,224	2,471,421	0	143,876,645
Total Capital Assets being depreciated	<u>395,214,825</u>	<u>6,040,290</u>	<u>(41,958)</u>	<u>401,213,157</u>
Accumulated Depreciation:				
Buildings	(8,853,266)	(325,849)	0	(9,179,115)
Improvements Other Than Buildings	(81,729,786)	(1,852,161)	0	(83,581,947)
Equipment	(4,509,576)	(348,532)	41,956	(4,816,152)
Infrastructure:				
Water Lines	(23,579,690)	(2,407,051)	0	(25,986,741)
Sewer Lines	(35,162,538)	(2,874,291)	0	(38,036,829)
Total Accumulated Depreciation	<u>(153,834,856)</u>	<u>(7,807,884)</u>	<u>41,956</u>	<u>(161,600,784)</u>
Capital Assets being depreciated, net	<u>241,379,969</u>	<u>(1,767,594)</u>	<u>(2)</u>	<u>239,612,373</u>
Business-Type Activities Capital Assets, Net	<u>\$247,072,424</u>	<u>\$630,026</u>	<u>(\$604,955)</u>	<u>\$247,097,495</u>

During the year, \$1,865,468 in sewer lines and \$3,252,084 in water lines were donated by developers. Capital contributions also include amounts for tap-in fees.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Note 13 – Risk Management

Property and Liability

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2016, the County contracted with County Risk Sharing Authority, Incorporated (CORSA), a risk sharing pool (See Note 21), for liability and property insurance, medical/professional liability at the County Home, and coverage of foster parents. Coverage provided by CORSA is as follows:

	<u>Limits of Coverage</u>
General Liability	\$1,000,000
Law Enforcement Professional Liability	1,000,000
Automobile Liability	1,000,000
Errors and Omissions	1,000,000
Cyber Liability	1,000,000
Excess Liability	5,000,000
Property	325,333,092
Equipment Breakdown	100,000,000
Crime	1,000,000
County Home Medical Liability	3,000,000
Jail Medical Liability	1,000,000
Foster Parents	6,000,000
Underground Fiber Optic Lines	1,318,120

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

Insurance Benefits

The County established a limited risk management program in 1987 for employee health insurance benefits. A third party administrator, Medical Mutual of Ohio, reviews and pays all claims on behalf of the County. During 2016, depending on the type of coverage the employee selects, the monthly premium paid by the County ranged from \$305 to \$773 for single coverage, from \$673 to \$1,800 for single plus-one coverage, and from \$1,174 to \$2,835 for family coverage. Employee contributions ranged from \$16 to \$69 for single coverage, from \$41 to \$160 for single plus-one coverage, and from \$64 to \$251 for family coverage. An excess coverage insurance policy covers individual claims in excess of \$175,000 and aggregate claims in excess of \$8,256,529.

The liability for unpaid claims costs of \$823,436 reported in the fund at December 31, 2016, was estimated by the third party administrator and is based on the requirements of GASB No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Interfund premiums are based primarily upon the insured funds' claims experience.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Changes in the fund's claims liability amount in 2015 and 2016 were:

Year	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2015	\$763,951	\$8,884,760	\$8,859,147	\$789,564
2016	789,564	9,840,196	9,806,324	823,436

Workers' Compensation

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

The claims liability of \$9,161 reported in the fund at December 31, 2016, is based on an estimate by the County Auditor's Office and Sedgwick Claims Management Services. The claims liability reported in the workers' compensation internal service fund at December 31, 2016, 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 2015 and 2016 were:

Year	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2015	\$17,094	\$177,275	\$140,290	\$54,079
2016	54,079	63,371	108,289	9,161

Note 14 – Compensated Absences

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Note 15 – Long-Term Obligations

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

	Original Issue Year	Interest Rate	Issued Amount	Year of Maturity
Governmental Activities:				
General Obligation Bonds:				
2009 Refunding Bonds - Serial	2009	2.00-5.00 %	\$3,105,000	2018
2009 Refunding Bonds - Term	2009	4.00-4.70	1,760,000	2029
2012 Permanent Improvement Bonds - Serial	2012	1.50-2.00	660,000	2020
2012 Permanent Improvement Bonds - Term	2012	2.50-3.00	770,000	2027
2012 Permanent Improvement Bonds - CAB	2012	10.75	69,918	2019
2012 Refunding Bonds - Serial	2012	1.50	460,000	2017
2015 Various Purpose Bonds - Serial	2015	1.00-4.00	5,400,000	2030
2016 Various Purpose Bonds - Serial	2016	1.00-2.35	1,800,000	2026
Special Assessment Bonds with Governmental Commitment:				
Water Improvements #5	2000	6.00	650,000	2019
Gateway Drive	2003	5.75-6.00	415,000	2023
OPWC Loans:				
Guilford Road Bridge Replacement	1997	0.00	91,758	2017
Westfield, Blake and Lodi Resurfacing	2010	0.00	22,065	2019
Granger Road Bridge #4 Replacement	2014	0.00	57,966	2044
Seville Road and Lovers Lane Improvements	2014	0.00	22,924	2045
Business-Type Activities:				
OWDA Loans:				
<i>Medina County Sewer District:</i>				
RRSD #390657	1977	5.25	2,720,924	2016
Hinckley Wastewater Treatment	1997	3.68	9,062,842	2016
Marks Sewer	1997	4.35	1,400,823	2016
Brunswick Rehabilitation	1997	4.16	1,038,847	2016
Hamilton	1997	4.16	724,553	2016
Medina City Rehabilitation	2001	3.02	1,747,252	2020
Liverpool Treatment	2002	3.56	36,975,879	2023
Plum Creek	2002	3.64	1,844,522	2022
Route 252 Sewer	2003	3.95	587,464	2022
Reservoir Sewer Replacement	2005	3.81	1,215,095	2025
Valley City Sanitary Pump Station Replacement	2005	4.10	1,407,799	2026
Pumper Station Improvements	2005	3.75	380,122	2016
Brunswick Sanitary Sewer Replacement	2006	4.09	1,167,359	2028
Sanitary Sewer Replacement	2007	4.11	1,600,700	2029
Sanitary Sewer Improvements	2009	4.11	311,286	2019
Sewer Replacement and Rehabilitation	2010	2.91	1,585,152	2032
Rustic Hills Sanitary Sewers	2011	3.27	2,570,749	2033
Poe Road Sewer Extension and Marks Road Lift Station	2014	3.31	100,936	2035
RCP Trunk Sewer Relining	2014	2.28	233,015	Not Finalized
Sanitary Sewer Rehabilitation and Replacement	2016	2.06	503,104	Not Finalized

(continued)

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

	Original Issue Year	Interest Rate	Issued Amount	Year of Maturity
Business-Type Activities (continued):				
OWDA Loans (continued):				
<i>Medina County Water District:</i>				
Route 162 Water Tower/Avon Lake	1996	5.85 %	\$2,731,477	2021
Route 162 Waterline	1996	6.58	621,460	2016
Station, River, Grafton Roads	1996	5.90	1,973,583	2016
River Styx	1996	6.64	156,174	2016
Ryan, Avon, Marks Roads	1997	7.38	997,293	2017
Stiegler and Crocker Roads	1997	7.38	1,091,106	2017
Lafayette Waterline Loop	1998	6.49	1,077,303	2018
Water System Expansion	1999	6.32	1,216,567	2024
Water Distribution System	2000	5.73	2,129,497	2020
Metzger, Muntz and Sleepy Hollow	2001	5.56	942,260	2021
Northwest Storage	2001	4.38	3,960,550	2021
Lester Wolff	2002	6.41	1,167,264	2022
Spieth Road Waterline	2003	4.87	6,709,453	2023
Waterline and Pump Station	2003	4.65	2,791,274	2023
Remsen, Huffman, Hamlin Roads	2003	4.65	738,112	2022
Granger Tanks	2004	3.90	1,104,529	2022
Water System Expansion	2004	4.65	4,167,015	2024
State Route 252 Waterline	2005	4.64	2,470,430	2018
Waterline Extensions	2005	4.40	2,984,260	2025
Foskett/Station/Beck Roads Waterline	2005	4.40	1,241,324	2025
State Route 18 Waterline Relocation	2005	3.85	887,903	2025
Waterline Extensions	2005	4.51	1,833,045	2025
Hinckley Township Storage and Water Tank	2005	4.00	3,105,658	2027
Granger and Medina Townships Waterline	2005	4.00	2,917,679	2027
Hinckley Township Waterline and Ledge Road Pump	2005	3.75	2,670,185	2027
Chatham Township Waterlines	2005	3.79	3,561,688	2027
Water Meters and Meter Shop	2006	4.56	1,975,863	2026
Plum Creek Waterline	2006	4.00	686,987	2028
Hinckley Waterline Phase 3	2006	3.82	1,389,196	2028
Westfield Center Water System Purchase	2007	3.62	834,993	2028
Westfield Center Water Plant Improvement	2008	4.21	4,326,187	2035
Hinckley Township Waterlines	2013	2.94	2,246,023	Not Finalized
Fenn Pearl Waterline Relocation and Tank Painting	2015	2.57	2,067,670	Not Finalized
Waterline Relocation and Route 162 Tower Painting	2016	2.46	858,354	Not Finalized
<i>Solid Waste District:</i>				
MRF Equipment	2010	5.33	676,783	2022
OPWC Loans:				
<i>Medina County Sewer District:</i>				
Waterline Relocation	2012	0.00	483,380	2031
Sewer Rehabilitation	2015	0.00	369,000	2035
Sewer Rehabilitation and Replacement	2016	0.00	550,000	2037
<i>Medina County Water District:</i>				
Water Loop	2001	0.00	335,885	2021
Other Loan:				
<i>Medina County Water District:</i>				
Rural Lorain County Waterline	2013	2.20	179,988	2021

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

A schedule of changes in bonds and other long-term obligations of the County during 2016 follows:

	Balance January 1, 2016	Additions	Reductions	Balance December 31, 2016	Amount Due In One Year
Governmental Activities:					
General Obligation Bonds:					
2009 Refunding Bonds - Serial	\$765,000	\$0	\$375,000	\$390,000	\$190,000
2009 Refunding Bonds - Term	1,760,000	0	0	1,760,000	0
Premium	36,116	0	2,675	33,441	0
2012 Permanent Improvement Bonds - Serial	385,000	0	95,000	290,000	95,000
2012 Permanent Improvement Bonds - Term	770,000	0	0	770,000	0
Premium	42,682	0	3,557	39,125	0
2012 Permanent Improvement Bonds - CAB	69,918	0	0	69,918	0
Accretion	13,164	4,034	0	17,198	0
2012 Refunding Bonds - Serial	185,000	0	90,000	95,000	95,000
Premium	3,060	0	1,530	1,530	0
2015 Various Purpose - Serial	5,400,000	0	295,000	5,105,000	300,000
Premium	247,383	0	16,492	230,891	0
2016 Various Purpose - Serial	0	1,800,000	0	1,800,000	160,000
Total General Obligation Bonds	9,677,323	1,804,034	879,254	10,602,103	840,000
Special Assessment Bonds					
with Government Commitment:					
Water Improvements #5	230,000	0	40,000	190,000	45,000
Gateway Drive	190,000	0	25,000	165,000	25,000
Total Special Assessment Bonds	420,000	0	65,000	355,000	70,000
OPWC Loans:					
Guilford Road Bridge Replacement	6,882	0	2,294	4,588	4,588
Westfield, Blake and Lodi Resurfacing	8,274	0	1,379	6,895	2,758
Granger Road Bridge #4 Replacement	54,102	0	966	53,136	1,932
Seville Road and Lovers Lane Improvements	22,542	0	764	21,778	764
Total OPWC Loans	91,800	0	5,403	86,397	10,042
Other Long-Term Liability:					
Compensated Absences	6,475,360	516,074	395,522	6,595,912	492,723
Net Pension Liability:					
OPERS	39,070,977	16,289,019	0	55,359,996	0
STRS	3,306,603	460,726	0	3,767,329	0
Total Net Pension Liability	42,377,580	16,749,745	0	59,127,325	0
Total Governmental Activities	\$59,042,063	\$19,069,853	\$1,345,179	\$76,766,737	\$1,412,765

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

	Balance January 1, 2016	Additions	Reductions	Balance December 31, 2016	Amount Due in One Year
Business-Type Activities:					
OWDA Loans:					
<i>Medina County Sewer District:</i>					
RRSD #390657	\$68,023	\$0	\$68,023	\$0	\$0
Hinckley Wastewater Treatment	624,305	0	624,305	0	0
Marks Sewer	102,238	0	102,238	0	0
Brunswick Rehabilitation	74,683	0	74,683	0	0
Hamilton	52,088	0	52,088	0	0
Medina City Rehabilitation	539,325	0	101,498	437,827	104,586
Liverpool Treatment	16,983,272	0	2,013,307	14,969,965	2,085,619
Plum Creek	750,119	0	104,271	645,848	108,101
Route 252 Sewer	259,390	0	32,853	226,537	34,162
Reservoir Sewer Replacement	690,905	0	61,622	629,283	63,992
Valley City Sanitary Pump Station Replacement	911,933	0	67,122	844,811	69,903
Pumper Station Improvements	44,675	0	44,675	0	0
Brunswick Sanitary Sewer Replacement	860,717	0	51,339	809,378	53,460
Sanitary Sewer Replacement	1,248,399	0	67,539	1,180,860	70,343
Sanitary Sewer Improvements	119,856	0	27,888	91,968	29,229
Sewer Replacement and Rehabilitation	1,278,478	0	59,092	1,219,386	60,824
Rustic Hills Sanitary Sewers	2,332,932	0	100,659	2,232,273	103,977
Poe Road Sewer Extension and Marks Road Lift Station	99,136	0	3,689	95,447	3,813
RCP Trunk Sewer Relining	233,015	0	20,866	212,149	0
Sanitary Sewer Rehabilitation and Replacement	0	503,104	0	503,104	0
Total Medina County Sewer District	27,273,489	503,104	3,677,757	24,098,836	2,788,009
<i>Medina County Water District:</i>					
Route 162 Water Tower/Avon Lake	965,824	0	154,138	811,686	163,155
Route 162 Waterline	26,626	0	26,626	0	0
Station, River, Grafton Roads	80,589	0	80,589	0	0
River Styx	6,721	0	6,721	0	0
Ryan, Avon, Marks Roads	132,308	0	87,171	45,137	45,137
Stiegler and Crocker Roads	144,754	0	95,371	49,383	49,383
Lafayette Waterline Loop	218,339	0	83,524	134,815	88,945
Water System Expansion	1,347,236	0	123,730	1,223,506	129,538
Water Distribution System	701,936	0	141,390	560,546	149,491
Metzger Muntz and Sleepy Hollow	368,374	0	58,982	309,392	62,307
Northwest Storage	1,473,910	0	242,537	1,231,373	253,276
Lester Wolff	547,785	0	70,368	477,417	74,951
Spieth Road Waterline	3,288,869	0	373,043	2,915,826	391,431
Waterline and Pump Station	1,353,836	0	154,708	1,199,128	161,986
Remsen, Huffman, Hamlin Roads	337,782	0	41,861	295,921	43,831
Granger Tanks	486,246	0	61,679	424,567	64,109
Water System Expansion	2,107,197	0	207,349	1,899,848	217,103
State Route 252 Waterline	289,211	0	90,560	198,651	96,282
Waterline Extensions	1,617,872	0	140,551	1,477,321	146,803
Foskett/Station/Beck Roads Waterline	715,146	0	62,128	653,018	64,892
State Route 18 Waterline Relocation	500,239	0	41,884	458,355	43,512
Waterline Extensions	1,047,976	0	85,042	962,934	88,921
Hinckley Township Storage and Water Tank	2,076,708	0	145,431	1,931,277	151,306
Granger and Medina Townships Waterline	1,951,009	0	136,628	1,814,381	142,148
Hinckley Township Waterline and Ledge Road Pump	1,831,803	0	123,421	1,708,382	128,092
Chatham Township Waterlines	2,446,477	0	164,451	2,282,026	170,743
Water Meters and Meter Shop	1,300,355	0	93,402	1,206,953	97,710
Plum Creek Waterline	506,530	0	30,213	476,317	31,461
Hinckley Waterline Phase 3	1,016,833	0	61,711	955,122	64,090
Westfield Center Water System Purchase	571,073	0	36,862	534,211	38,209
Westfield Center Water Plant Improvement	3,292,484	0	107,681	3,184,803	112,262
Hinckley Township Waterlines	2,103,181	142,842	91,364	2,154,659	0
Fenn Pearl Waterline Relocation and Tank Painting	1,890,010	177,660	0	2,067,670	0
Waterline Relocation and Route 162 Tower Painting	0	858,354	0	858,354	0
Total Medina County Water District	36,745,239	1,178,856	3,421,116	34,502,979	3,271,074
<i>Medina County Solid Waste District:</i>					
MRF Equipment	676,783	0	55,560	621,223	90,413
Total OWDA Loans	\$64,695,511	\$1,681,960	\$7,154,433	\$59,223,038	\$6,149,496

(continued)

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

	Balance January 1, 2016	Additions	Reductions	Balance December 31, 2016	Amount Due in One Year
Business-Type Activities (continued):					
OPWC Loans:					
<i>Medina County Sewer District:</i>					
Waterline Relocation	\$362,535	\$0	\$36,254	\$326,281	\$24,170
Sewer Rehabilitation	369,000	0	27,675	341,325	18,450
Sewer Rehabilitation and Replacement	0	550,000	0	550,000	13,750
<i>Medina County Water District:</i>					
Water Loop	100,766	0	25,192	75,574	16,794
Total OPWC Loans	832,301	550,000	89,121	1,293,180	73,164
Other Long-Term Liabilities:					
<i>Medina County Water District:</i>					
Rural Lorain County Waterline Loan	111,178	0	18,024	93,154	18,223
<i>All Districts:</i>					
Compensated Absences Payable	1,123,439	128,991	173,318	1,079,112	151,732
Total Other Long-Term Liabilities	1,234,617	128,991	191,342	1,172,266	169,955
Net Pension Liability:					
<i>Medina County Sewer District:</i>					
OPERS	4,883,872	2,036,127	0	6,919,999	0
<i>Medina County Water District:</i>					
OPERS	488,387	203,612	0	691,999	0
Total Net Pension Liability	5,372,259	2,239,739	0	7,611,998	0
Total Business-Type Activities	\$72,134,688	\$4,600,690	\$7,434,896	\$69,300,482	\$6,392,615

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

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

During 2009, the County issued \$4,865,000 in general obligation refunding bonds at interest rates varying from 2 percent to 5 percent. Proceeds were used to refund \$3,670,000 of the outstanding county facilities improvements, prosecutor's renovations, and department of human services bonds to take advantage of lower interest rates. On December 31, 2016, \$1,350,000 of the defeased bonds are still outstanding. The bonds were issued at a \$53,505 premium and issuance costs were \$116,035.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

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

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

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

During 2012, the County issued \$1,499,918 in general obligation permanent improvement bonds consisting of serial, term, and capital appreciation bonds, which carry interest rates varying from 1.5 percent to 3 percent. Proceeds were used to fund various capital improvements within the County. The maturity amount of outstanding capital appreciation bonds at December 31, 2016 is \$100,000. The accretion recorded for 2016 was \$4,034, for a total outstanding bond liability of \$87,116 at December 31, 2016.

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

During 2012, the County issued \$460,000 in general obligation refunding bonds at an interest rate of 1.5 percent. Proceeds were used to refund \$435,000 of the outstanding 2002 various improvement bonds to take advantage of lower interest rates. On December 31, 2016, \$95,000 of the defeased bonds are still outstanding. The bonds were issued at a \$9,181 premium.

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

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

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

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

Lines of credit have been established with the Ohio Water Development Authority in the amount of \$6,700,552 for various sewer and water projects. Since the loan repayment schedule has not yet been finalized, a repayment schedule is not included in the schedule of debt service requirements. Until a final repayment schedule is available, the County is paying based on estimates.

The balance of these loans is as follows:

	Balance December 31, 2016	Lines of Credit
OWDA Loans Not Finalized:		
<i>Medina County Sewer District:</i>		
RCP Trunk Sewer Relining	\$212,149	\$233,015
Sanitary Sewer Rehabilitation and Replacement	503,104	503,104
	715,253	736,119
 <i>Medina County Water District:</i>		
Hinckley Township Waterlines	2,154,659	2,410,000
Fenn Pearl Waterline Relocation and Tank Painting	2,067,670	2,262,900
Waterline Relocation and Route 162 Tower Painting	858,354	1,291,533
	5,080,683	5,964,433
 Total OWDA Loans Not Finalized	 \$5,795,936	 \$6,700,552

The County has pledged future sewer revenues net of expenditures to repay OWDA and OPWC loans. All the debt is payable solely from net revenues and is payable through 2037. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on the OWDA loans are expected to require 292 percent of net revenues and 30 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$28,210,888. Principal and interest paid for the current year were \$4,571,333, total net revenues were \$1,564,426, and total revenues were \$15,039,728.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

The County has pledged future water revenues net of expenditures to repay OWDA and OPWC loans. These loans are payable solely from net revenues and are payable through 2035. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on these loans are expected to require 96 percent of net revenues and 46 percent of total revenues. The total principal and interest remaining to be paid on the loans is \$35,737,158. Principal and interest paid for the current year were \$4,767,180, total net revenues were \$4,989,588, and total revenues were \$10,375,915.

The County has pledged future solid waste revenues net of expenditures to repay an OWDA loan. This loan is payable solely from net revenues and is payable through 2022. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on the OWDA loan are expected to require 46 percent of net revenues and 1 percent of total revenues. The total principal and interest remaining to be paid on the loan is \$734,015. Principal and interest paid for the current year were \$92,115, total net revenues were \$198,736, and total revenues were \$6,455,847.

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

Governmental Activities:

	General Obligation Bonds					
	Serial		Term		Capital Appreciation	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$840,000	\$283,962	\$0	\$0	\$0	\$0
2018	785,000	268,262	0	0	0	0
2019	505,000	150,213	210,000	74,700	69,918	30,082
2020	625,000	164,513	220,000	66,300	0	0
2021	535,000	130,987	325,000	79,050	0	0
2022-2026	2,920,000	472,788	1,425,000	213,458	0	0
2027-2030	1,470,000	139,450	350,000	25,455	0	0
Total	\$7,680,000	\$1,610,175	\$2,530,000	\$458,963	\$69,918	\$30,082

	Special Assessment Bonds		OPWC Loans
	Principal	Interest	Principal
2017	\$70,000	\$20,445	\$10,042
2018	70,000	16,448	5,455
2019	75,000	12,450	4,075
2020	80,000	8,175	2,696
2021	30,000	3,600	2,697
2022-2026	30,000	1,800	13,481
2027-2031	0	0	13,482
2032-2036	0	0	13,482
2037-2041	0	0	13,481
2042-2045	0	0	7,506
Total	\$355,000	\$62,918	\$86,397

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Business-Type Activities:

	OWDA Loans		OPWC Loans	Rural Lorain County Waterline Loan	
	Principal	Interest	Principal	Principal	Interest
2017	\$6,149,496	\$1,867,965	\$73,164	\$18,223	\$1,859
2018	6,261,885	1,648,392	86,913	18,425	1,454
2019	6,367,991	1,425,251	86,914	18,629	1,044
2020	6,508,781	1,199,165	86,913	18,835	630
2021	6,273,064	968,940	78,516	19,042	211
2022-2026	16,931,814	2,240,399	350,595	0	0
2027-2031	3,667,753	517,261	314,340	0	0
2032-2036	1,266,318	94,406	202,075	0	0
2037	0	0	13,750	0	0
Total	<u>\$53,427,102</u>	<u>\$9,961,779</u>	<u>\$1,293,180</u>	<u>\$93,154</u>	<u>\$5,198</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, 2016, are an overall debt margin of \$112,744,046 and a margin on unvoted debt of \$39,500,516.

Note 16 – Conduit Debt Obligations

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

As of December 31, 2016, \$202,415,000 of these bonds had been issued. Of the \$93,255,000 issued after December 31, 1995, \$52,210,000 was still outstanding.

Note 17 – Contingent Liabilities

Grants

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Litigation

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

Note 18 – Solid Waste Central Processing Facility

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

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

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

Note 19 – Joint Venture

Medina County Emergency Management Agency

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 2016, the County contributed \$63,675 to the Agency. Complete financial statements can be obtained from the Emergency Management Agency, Medina, Ohio.

Medina-Lorain Water Consortium

The County is a member of the Medina-Lorain Water Consortium (the Consortium), which is a joint venture between the City of Avon Lake, the Rural Lorain County Water Authority, Medina County and the City of Medina. The Consortium was created in 1999 for the purpose of construction, operation and maintenance of a water transmission line to serve the members of the Consortium, and for the purpose of bulk water delivery from the City of Avon Lake. There is an ongoing financial responsibility for all parties for the maintenance and repair of the project. The Consortium is governed by representatives of the member parties. The City of Avon Lake serves as the fiscal agent for the Consortium. As of December 31, 2016, the County's equity

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

interest in the Consortium was \$5,889,875, which represents 28.57 percent of the total equity in the Consortium. The Consortium is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. Financial information can be obtained from Joe Newlin, City of Avon Lake Finance Director, 150 Avon Beldon Road, Avon Lake, Ohio 44012.

Note 20 – Jointly Governed Organizations

Northeast Ohio Areawide Coordinating Agency (NOACA)

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five County region. NOACA is controlled by 45 members including the three Medina County Commissioners. The Board exercises total control over the operation of the agency including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2016, the County contributed \$58,633 to NOACA.

Medina County Family First Council

The mission of the Medina County Family First Council (Council) is dedicated to strengthening the Medina County community by coordinating and supporting health, human, and social services. The Council is made up of approximately 42 individuals from various organizations including 10 from the County. The Council's Board exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. During 2016, the County did not contribute to the Council.

North East Ohio Network (NEON)

NEON is a council of governments formed to provide a regional effort in 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's Board exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. During 2016, NEON received sufficient revenues from State grant monies and no additional funds were needed from the participants. (See Note 6 for information on the County's cash balance on hand at NEON).

Medina County Council of Governments on Drug Enforcement

The Medina County Council of Governments on Drug Enforcement was formed to provide the necessary planning, cooperation, direction, and administration to help combat drug abuse and illegal drug trafficking and related crimes within the County. The Council is comprised of multiple levels of government within the County. The Council's Board exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. The governing board consists of two County commissioners, one representative from the cities of Brunswick, Medina, and Wadsworth, one village representative chosen by a caucus of the villages, and three township representatives chosen by a caucus of the townships. The governing board's duties are to adopt and amend bylaws, propose and initiate studies and polices, resolve questions, make an annual report, review and amend the Council's budget, and approve the employment and termination of the Council's staff. The Council also has an operating board, which consists of the County sheriff, the

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

chiefs of police from the cities of Brunswick, Medina, and Wadsworth, one village chief of police chosen by a caucus of all village chiefs of police, and two township chiefs of police chosen by a caucus of all township chiefs of police. The operating board's duties are to approve studies and plans for activities related to the Council, handle routine matters and expenditures within the authorized budget, submit minutes of its proceedings to the governing board, appoint special committees, propose a budget to the governing board, submit recommendations to employ or terminate staff to the governing board, and handle disciplinary matters. During 2016, the County did not contribute any funding to the Council.

Note 21 – Risk Sharing Pool

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

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of CORSA are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2016 was \$454,215.

Note 22 – Related Organizations

Medina County Library District

The County Commissioners are responsible for appointing a voting majority of the Medina County Library District Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may issue debt and determines its own budget. The Library did not receive any funding from the County during 2016.

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 2016, the County contributed \$10,000 to the operation of the MMHA.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Note 23 – Interfund Activity

Interfund Balances

During 2016, the general fund had an interfund receivable in the amount of \$765,611. \$727,060 represents advances to offset deficit cash. The remaining balance of \$38,551 in the general and \$116,685 in other balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

Payable	Receivable				Total
	General	Public Assistance	Other Governmental Funds	Medina County Sewer District	
General	\$0	\$0	\$4,236	\$1,554	\$5,790
Achievement Center	0	0	9,934	1,131	11,065
Public Assistance	13,934	0	40,044	0	53,978
Other Governmental Funds	751,677	14,641	44,312	833	811,463
Total	\$765,611	\$14,641	\$98,526	\$3,518	\$882,296

Interfund Transfers

During 2016, the general fund transferred \$1,200,037 to the public assistance fund and \$646,753 to other governmental funds. 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.

Note 24 – Significant Commitments

Contractual Commitments

At December 31, 2016, the County had contractual commitments relating to the Liverpool Digester Project and Facilities Repair and Restoration with total commitments of \$35,231,522 and \$621,900 with \$35,231,522 and \$621,900 remaining, respectively.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Encumbrances

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

Governmental Funds:

General	\$822,311
Achievement Center	1,007,844
Public Assistance	310,028
Other Governmental Funds	2,514,605

Enterprise Funds:

Sewer	2,686,716
Water	2,667,675
Solid Waste	679,046

Internal Service Funds:

Self Insurance	1,195
Workers' Compensation	28,787
Total	<u><u>\$10,718,207</u></u>

Note 25 – Fund Balances

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Fund Balances	General	Achievement Center	School Sales Tax	Public Assistance	Other Governmental	Total
<u>Nonspendable:</u>						
Inventory	\$99,563	\$91,876	\$0	\$0	\$487,096	\$678,535
Unclaimed Funds	64,717	0	0	0	0	64,717
Total Nonspendable	164,280	91,876	0	0	487,096	743,252
<u>Restricted for:</u>						
Developmentally Disabled Education	0	22,192,741	0	0	0	22,192,741
County Schools Permanent Improvements	0	0	1,984,040	0	0	1,984,040
Public Assistance	0	0	0	768,060	0	768,060
ADAMH Operations	0	0	0	0	5,937,894	5,937,894
Road and Bridge Repairs	0	0	0	0	5,988,419	5,988,419
Child Support Enforcement	0	0	0	0	116,058	116,058
Children's Services	0	0	0	0	193,546	193,546
Community Development	0	0	0	0	147,157	147,157
Community Safety Awareness	0	0	0	0	636,639	636,639
Computer Upgrades	0	0	0	0	429,475	429,475
County Home Operations	0	0	0	0	785,531	785,531
Courthouse Security	0	0	0	0	1,043,046	1,043,046
Ditch Maintenance	0	0	0	0	6,684,447	6,684,447
Dog and Kennel Operations	0	0	0	0	224,870	224,870
Delinquent Tax Collections	0	0	0	0	311,249	311,249
Drug Enforcement	0	0	0	0	859,085	859,085
County Provided Legal Defense	0	0	0	0	121,226	121,226
Detention Center Donation Collections	0	0	0	0	2,715	2,715
Senior Citizen Programs	0	0	0	0	19,825	19,825
Ohio Criminal Justice Service	0	0	0	0	129,490	129,490
Port Authority	0	0	0	0	39,841	39,841
Real Estate Appraisals	0	0	0	0	5,332,073	5,332,073
Revolving Loan	0	0	0	0	329,122	329,122
Shelter Care and Youth Services	0	0	0	0	597,591	597,591
Sheriff Donations	0	0	0	0	74,002	74,002
Transportation Program	0	0	0	0	72,415	72,415
Transportation Improvement	0	0	0	0	372,449	372,449
Victim Assistance	0	0	0	0	763	763
Background Checks	0	0	0	0	50,954	50,954
Workforce Development	0	0	0	0	109,830	109,830
Capital Improvements	0	0	0	0	605,841	605,841
Debt Retirement	0	0	0	0	37,810	37,810
Other Purposes	142,287	0	0	0	1	142,288
Total Restricted	142,287	22,192,741	1,984,040	768,060	31,253,364	56,340,492
<u>Assigned to:</u>						
Achievement Center Construction	0	0	0	0	304,655	304,655
Purchases on Order	361,869	0	0	0	0	361,869
Total Assigned	361,869	0	0	0	304,655	666,524
Unassigned (Deficit)	9,300,556	0	0	0	(639,862)	8,660,694
Total Fund Balances	\$9,968,992	\$22,284,617	\$1,984,040	\$768,060	\$31,405,253	\$66,410,962

Note 26 – Defined Benefit Pension Plans

Net Pension Liability

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

	State and Local	Law Enforcement
2016 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee	10.0 %	*
 2016 Actual Contribution Rates		
Employer:		
Pension	12.0 %	16.1 %
Post-employment Health Care Benefits	2.0	2.0
Total Employer	14.0 %	18.1 %
 Employee	 10.0 %	 13.0 %

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$5,786,236 for 2016. Of this amount, \$195,214 is reported as an intergovernmental payable.

Plan Description – State Teachers Retirement System (STRS)

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 11.5 percent of the 13 percent member rate goes to the DC Plan and the remaining 1.5 percent goes to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity after termination of employment at age 50 or later.

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. Through June 30, 2016, the employer rate was 14 percent and the member rate was 13 percent of covered payroll. The statutory employer rate for fiscal year 2017 and subsequent years is 14 percent. The statutory member contribution rate increased to 14 percent on July 1, 2016. The 2016 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$168,255 for fiscal year 2016. Of this amount \$5,411 is reported as an intergovernmental payable.

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

The net pension liability for OPERS was measured as of December 31, 2015, and the net pension liability for STRS was measured as of June 30, 2016. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

	OPERS	STRS	Total
Proportion of the Net Pension Liability:			
Current Measurement Date	0.36355319%	0.01125483%	
Prior Measurement Date	0.36848357%	0.01196438%	
Change in Proportionate Share	<u>-0.00493038%</u>	<u>-0.00070955%</u>	
Proportionate Share of the Net Pension Liability	\$62,971,995	\$3,767,328	\$66,739,323
Pension Expense	\$8,661,564	\$243,863	\$8,905,427

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$0	\$152,218	\$152,218
Net difference between projected and actual earnings on pension plan investments	18,509,833	312,790	18,822,623
Changes in proportion and differences between County contributions and proportionate share of contributions	0	17,662	17,662
County contributions subsequent to the measurement date	<u>5,786,236</u>	<u>89,926</u>	<u>5,876,162</u>
Total Deferred Outflows of Resources	<u>\$24,296,069</u>	<u>\$572,596</u>	<u>\$24,868,665</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$1,216,741	\$0	\$1,216,741
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>392,347</u>	<u>163,534</u>	<u>555,881</u>
Total Deferred Inflows of Resources	<u>\$1,609,088</u>	<u>\$163,534</u>	<u>\$1,772,622</u>

The \$5,876,162 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS	STRS	Total
Year Ending December 31:			
2017	\$3,867,250	\$38,629	\$3,905,879
2018	4,163,219	38,629	4,201,848
2019	4,681,496	158,653	4,840,149
2020	<u>4,188,780</u>	<u>83,225</u>	<u>4,272,005</u>
Total	<u>\$16,900,745</u>	<u>\$319,136</u>	<u>\$17,219,881</u>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Actuarial Assumptions – OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2015, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuations are presented as follows:

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

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

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

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

d

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 0.4 percent for 2015.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table that follows displays the Board-approved asset allocation policy for 2015 and the long-term expected real rates of return:

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.31 %
Domestic Equities	20.70	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	18.30	7.40
Other investments	18.00	4.59
Total	100.00 %	5.27 %

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

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 8 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (7 percent) or one-percentage-point higher (9 percent) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability	\$100,329,774	\$62,971,995	\$31,461,893

Changes Between Measurement Date and Report Date

In October 2016, the OPERS Board adopted certain assumption changes which will impact their annual actuarial valuation prepared as of December 31, 2016. The most significant change is a reduction in the discount rate from 8.0 percent to 7.5 percent. Although the exact amount of these changes is not known, the impact to the County's net pension liability is expected to be significant.

Actuarial Assumptions – STRS

The total pension liability in the June 30, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

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

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

Asset Class	Target Allocation	Long-Term Expected Rate of Return *
Domestic Equity	31.00 %	8.00 %
International Equity	26.00	7.85
Alternatives	14.00	8.00
Fixed Income	18.00	3.75
Real Estate	10.00	6.75
Liquidity Reserves	1.00	3.00
Total	100.00 %	7.61 %

* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.5 percent and does not include investment expenses. The total fund long-term expected return reflects diversification among the asset classes and therefore is not a weighted average return of the individual assets classes.

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

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.75 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.75 percent) or one-percentage-point higher (8.75 percent) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability	\$5,006,477	\$3,767,328	\$2,722,038

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Note 27 – Postemployment Benefits

Ohio Public Employees Retirement System

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

OPERS maintained two cost-sharing, multiple-employer defined benefit postemployment health care trusts, which funded multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the traditional pension and the combined plans. Members of the member-directed plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage.

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

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2016, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

At the beginning of 2016, OPERS maintained three health care trusts. The two cost-sharing, multiple employer trusts, the 401(h) Health Care Trust (401(h) Trust) and the 115 Health Care Trust (115 Trust), worked together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. Each year, the OPERS Board of Trustees determines the portion of the employer contributions rate that will be set aside to fund health care plans. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2016 remained at 2.0 percent for both the Traditional Pension and Combined plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) Trust that provides funding for a Retiree Medical Account (RMA) for Member-Directed Plan members. The employer contribution as a percentage of covered payroll deposited to the RMAs for 2016 was 4.0 percent.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

In March 2016, OPERS received two favorable rulings from the IRS allowing OPERS to consolidate all health care assets into the 115 Trust. Transition to the new health care trust structure occurred during 2016. OPERS Combining Statements of Changes in Fiduciary Net Position for the year ended December 31, 2016, will reflect a partial year of activity in the 401(h) Trust and VEBA Trust prior to the termination of these trusts as of end of business day June 30, 2016, and the assets and liabilities, or net position, of these trusts being consolidated into the 115 Trust on July 1, 2016.

Substantially all of the County's contribution allocated to fund postemployment health care benefits relates to the cost-sharing, multiple employer trusts. The corresponding contribution for the years ended December 31, 2016, 2015, and 2014 was \$937,395, \$882,579, and \$880,151, respectively. For 2016, 96.63 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2015 and 2014.

State Teachers Retirement System

Plan Description – The State Teachers Retirement System of Ohio (STRS Ohio) administers a cost-sharing multiple employer defined benefit Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS 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 can 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 discretionary 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 Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2016, STRS Ohio did not allocate any employer contributions to post-employment health care. For the fiscal year ended June 30, 2015, STRS Ohio did not allocate any employer contributions to post-employment health care. For the fiscal year ended June 30, 2014, one percent of covered payroll was allocated to post-employment health care. The County's contributions for health care for the fiscal years ended December 31, 2016, 2015 and 2014 were \$0, \$0, and \$5,763, respectively. The full amount has been contributed for 2016, 2015 and 2014.

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

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

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

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

Medina County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability
State Teachers Retirement System of Ohio
*Last Four Fiscal Years (1) **

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

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

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

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

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

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

(This Page Intentionally Left Blank.)

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$168,255	\$169,482	\$169,667	\$140,534
Contributions in Relation to the Contractually Required Contribution	<u>(168,255)</u>	<u>(169,482)</u>	<u>(169,667)</u>	<u>(140,534)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$1,201,821	\$1,210,588	\$1,252,829	\$1,081,031
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	13.54%	13.00%

2012	2011	2010	2009	2008	2007
\$132,372	\$155,901	\$163,065	\$159,150	\$153,853	\$151,981
(132,372)	(155,901)	(163,065)	(159,150)	(153,853)	(151,981)
\$0	\$0	\$0	\$0	\$0	\$0
\$1,018,246	\$1,199,238	\$1,254,346	\$1,224,231	\$1,183,485	\$1,169,085
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

**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.

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Fund Descriptions - Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(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 Ohio Department of Transportation (ODOT) grants restricted for the construction of highways.

Medina County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2016

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$30,161,840	\$37,810	\$931,184	\$31,130,834
Cash and Cash Equivalents In Segregated Accounts	7,558	0	0	7,558
Materials and Supplies Inventory	487,096	0	0	487,096
Accounts Receivable	72,173	0	0	72,173
Intergovernmental Receivable	4,172,690	27,416	0	4,200,106
Interfund Receivable	98,526	0	0	98,526
Property Taxes Receivable	2,218,140	403,437	0	2,621,577
Special Assessments Receivable	17,496	4,085,880	0	4,103,376
Loans Receivable	150,847	0	0	150,847
<i>Total Assets</i>	<u>\$37,386,366</u>	<u>\$4,554,543</u>	<u>\$931,184</u>	<u>\$42,872,093</u>
Liabilities				
Accounts Payable	\$456,574	\$0	\$19,302	\$475,876
Contracts Payable	112,000	0	1,386	113,386
Accrued Wages and Benefits	260,346	0	0	260,346
Interfund Payable	371,926	439,537	0	811,463
Intergovernmental Payable	327,171	0	0	327,171
<i>Total Liabilities</i>	<u>1,528,017</u>	<u>439,537</u>	<u>20,688</u>	<u>1,988,242</u>
Deferred Inflows of Resources				
Property Taxes	2,174,863	395,872	0	2,570,735
Unavailable Revenue	2,787,002	4,120,861	0	6,907,863
<i>Total Deferred Inflows of Resources</i>	<u>4,961,865</u>	<u>4,516,733</u>	<u>0</u>	<u>9,478,598</u>
Fund Balances				
Nonspendable	487,096	0	0	487,096
Restricted	30,609,713	37,810	605,841	31,253,364
Assigned	0	0	304,655	304,655
Unassigned (Deficit)	(200,325)	(439,537)	0	(639,862)
<i>Total Fund Balances (Deficit)</i>	<u>30,896,484</u>	<u>(401,727)</u>	<u>910,496</u>	<u>31,405,253</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$37,386,366</u>	<u>\$4,554,543</u>	<u>\$931,184</u>	<u>\$42,872,093</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2016

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$2,518,993	\$701,034	\$0	\$3,220,027
Charges for Services	5,825,171	0	0	5,825,171
Fines and Forfeitures	49,185	0	0	49,185
Intergovernmental	20,883,445	62,655	2,065,443	23,011,543
Special Assessments	474,981	83,678	0	558,659
Interest	51,868	0	1,098	52,966
Rentals	211,619	0	0	211,619
Donations	252,578	0	0	252,578
Other	575,080	162,285	27,353	764,718
<i>Total Revenues</i>	<u>30,842,920</u>	<u>1,009,652</u>	<u>2,093,894</u>	<u>33,946,466</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,523,544	0	0	2,523,544
Judicial	2,890,166	0	0	2,890,166
Public Safety	4,140,604	0	0	4,140,604
Public Works	7,689,304	0	0	7,689,304
Health	3,900,202	0	0	3,900,202
Human Services	6,350,336	0	0	6,350,336
Economic Development and Assistance	489,702	0	0	489,702
Capital Outlay	0	0	3,607,398	3,607,398
Debt Service:				
Principal Retirement	5,403	920,000	0	925,403
Interest and Fiscal Charges	0	312,744	0	312,744
<i>Total Expenditures</i>	<u>27,989,261</u>	<u>1,232,744</u>	<u>3,607,398</u>	<u>32,829,403</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,853,659</u>	<u>(223,092)</u>	<u>(1,513,504)</u>	<u>1,117,063</u>
Other Financing Sources				
General Obligation Bonds Issued	0	0	1,800,000	1,800,000
Transfers In	646,753	0	0	646,753
<i>Total Other Financing Sources</i>	<u>646,753</u>	<u>0</u>	<u>1,800,000</u>	<u>2,446,753</u>
<i>Net Change in Fund Balances</i>	3,500,412	(223,092)	286,496	3,563,816
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>27,396,072</u>	<u>(178,635)</u>	<u>624,000</u>	<u>27,841,437</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$30,896,484</u>	<u>(\$401,727)</u>	<u>\$910,496</u>	<u>\$31,405,253</u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2016

	ADAMH Board	Auto and Gas Tax	Child Support Enforcement	Children's Services
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,986,605	\$5,307,251	\$347,432	\$231,095
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	487,096	0	0
Accounts Receivable	0	13,237	0	0
Intergovernmental Receivable	17,232	3,188,366	0	287,651
Interfund Receivable	0	3,434	561	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$6,003,837</u>	<u>\$8,999,384</u>	<u>\$347,993</u>	<u>\$518,746</u>
Liabilities				
Accounts Payable	\$0	\$168,315	\$7,023	\$37,549
Contracts Payable	46,918	59,238	0	0
Accrued Wages and Benefits	11,425	106,242	36,700	0
Interfund Payable	0	9,254	14,641	0
Intergovernmental Payable	7,600	57,148	173,571	0
<i>Total Liabilities</i>	<u>65,943</u>	<u>400,197</u>	<u>231,935</u>	<u>37,549</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	2,123,672	0	287,651
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>2,123,672</u>	<u>0</u>	<u>287,651</u>
Fund Balances				
Nonspendable	0	487,096	0	0
Restricted	5,937,894	5,988,419	116,058	193,546
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>5,937,894</u>	<u>6,475,515</u>	<u>116,058</u>	<u>193,546</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$6,003,837</u>	<u>\$8,999,384</u>	<u>\$347,993</u>	<u>\$518,746</u>

Community Development Block Grant	Community Housing Improvement	Community Oriented Policing Services	Community Safety Awareness	Computer	County Home	Courthouse Security
\$12,215	\$0	\$0	\$672,315	\$435,385	\$788,883	\$1,070,872
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
194,240	0	0	4,750	0	54,770	0
0	0	0	0	0	0	155
0	0	0	0	0	806,596	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$206,455</u>	<u>\$0</u>	<u>\$0</u>	<u>\$677,065</u>	<u>\$435,385</u>	<u>\$1,650,249</u>	<u>\$1,071,027</u>
\$17,754	\$0	\$0	\$17,823	\$3,525	\$3,352	\$18,036
5,844	0	0	0	0	0	0
0	0	0	13,662	1,437	0	4,052
35,700	173,234	389	0	0	0	0
0	0	0	8,941	948	0	5,893
<u>59,298</u>	<u>173,234</u>	<u>389</u>	<u>40,426</u>	<u>5,910</u>	<u>3,352</u>	<u>27,981</u>
0	0	0	0	0	790,859	0
0	0	0	0	0	70,507	0
0	0	0	0	0	861,366	0
0	0	0	0	0	0	0
147,157	0	0	636,639	429,475	785,531	1,043,046
0	(173,234)	(389)	0	0	0	0
<u>147,157</u>	<u>(173,234)</u>	<u>(389)</u>	<u>636,639</u>	<u>429,475</u>	<u>785,531</u>	<u>1,043,046</u>
<u>\$206,455</u>	<u>\$0</u>	<u>\$0</u>	<u>\$677,065</u>	<u>\$435,385</u>	<u>\$1,650,249</u>	<u>\$1,071,027</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2016

	Ditch Maintenance	Dog and Kennel	DRETAC	Drug Enforcement
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,684,447	\$233,693	\$332,192	\$880,767
Cash and Cash Equivalents In Segregated Accounts	0	0	0	7,558
Materials and Supplies Inventory	0	0	0	0
Accounts Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	99,715
Interfund Receivable	0	1,641	0	0
Property Taxes Receivable	0	0	0	1,411,544
Special Assessments Receivable	17,496	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$6,701,943</u>	<u>\$235,334</u>	<u>\$332,192</u>	<u>\$2,399,584</u>
Liabilities				
Accounts Payable	\$0	\$2,054	\$6,249	\$2,079
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	0	5,151	8,920	20,819
Interfund Payable	0	3	0	405
Intergovernmental Payable	0	3,256	5,774	9,415
<i>Total Liabilities</i>	<u>0</u>	<u>10,464</u>	<u>20,943</u>	<u>32,718</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	1,384,004
Unavailable Revenue	17,496	0	0	123,777
<i>Total Deferred Inflows of Resources</i>	<u>17,496</u>	<u>0</u>	<u>0</u>	<u>1,507,781</u>
Fund Balances				
Nonspendable	0	0	0	0
Restricted	6,684,447	224,870	311,249	859,085
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>6,684,447</u>	<u>224,870</u>	<u>311,249</u>	<u>859,085</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$6,701,943</u>	<u>\$235,334</u>	<u>\$332,192</u>	<u>\$2,399,584</u>

Indigent Guardianship	Juvenile Detention Center Donations	Marriage License	Office for Older Adults	Ohio Criminal Justice Service	Port Authority	Real Estate Assessment
\$121,226	\$2,715	\$18,323	\$35,961	\$113,696	\$39,841	\$5,423,273
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	66,514	43,625	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>\$121,226</u>	<u>\$2,715</u>	<u>\$18,323</u>	<u>\$102,475</u>	<u>\$157,321</u>	<u>\$39,841</u>	<u>\$5,423,273</u>
\$0	\$0	\$18,323	\$9,445	\$3,101	\$0	\$68,460
0	0	0	0	0	0	0
0	0	0	11,904	0	0	10,595
0	0	0	7,614	0	0	0
0	0	0	8,026	0	0	12,145
<u>0</u>	<u>0</u>	<u>18,323</u>	<u>36,989</u>	<u>3,101</u>	<u>0</u>	<u>91,200</u>
0	0	0	0	0	0	0
0	0	0	45,661	24,730	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>45,661</u>	<u>24,730</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0
121,226	2,715	0	19,825	129,490	39,841	5,332,073
0	0	0	0	0	0	0
<u>121,226</u>	<u>2,715</u>	<u>0</u>	<u>19,825</u>	<u>129,490</u>	<u>39,841</u>	<u>5,332,073</u>
<u>\$121,226</u>	<u>\$2,715</u>	<u>\$18,323</u>	<u>\$102,475</u>	<u>\$157,321</u>	<u>\$39,841</u>	<u>\$5,423,273</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2016

	Revolving Loan Program	Safe Communities	Shelter Care and Youth Services	Sheriff Donations
Assets				
Equity in Pooled Cash and Cash Equivalents	\$178,275	\$0	\$616,655	\$84,787
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Accounts Receivable	0	0	0	0
Intergovernmental Receivable	0	7,214	0	0
Interfund Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Loans Receivable	150,847	0	0	0
<i>Total Assets</i>	<u>\$329,122</u>	<u>\$7,214</u>	<u>\$616,655</u>	<u>\$84,787</u>
Liabilities				
Accounts Payable	\$0	\$0	\$6,346	\$10,785
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	0	0	0	0
Interfund Payable	0	6,248	8,000	0
Intergovernmental Payable	0	965	4,718	0
<i>Total Liabilities</i>	<u>0</u>	<u>7,213</u>	<u>19,064</u>	<u>10,785</u>
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Nonspendable	0	0	0	0
Restricted	329,122	1	597,591	74,002
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>329,122</u>	<u>1</u>	<u>597,591</u>	<u>74,002</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$329,122</u>	<u>\$7,214</u>	<u>\$616,655</u>	<u>\$84,787</u>

Title IV-D	Transportation Program	Transportation Improvement	Victim Assistance	Webcheck Program	Workforce Development	Total Nonmajor Special Revenue Funds
\$0	\$0	\$379,668	\$0	\$51,940	\$112,328	\$30,161,840
0	0	0	0	0	0	7,558
0	0	0	0	0	0	487,096
0	57,980	0	0	956	0	72,173
0	194,892	0	13,721	0	0	4,172,690
0	92,735	0	0	0	0	98,526
0	0	0	0	0	0	2,218,140
0	0	0	0	0	0	17,496
0	0	0	0	0	0	150,847
<u>\$0</u>	<u>\$345,607</u>	<u>\$379,668</u>	<u>\$13,721</u>	<u>\$52,896</u>	<u>\$112,328</u>	<u>\$37,386,366</u>
\$789	\$54,019	\$0	\$189	\$0	\$1,358	\$456,574
0	0	0	0	0	0	112,000
0	29,439	0	0	0	0	260,346
22,196	76,363	7,219	10,660	0	0	371,926
3,717	19,863	0	2,109	1,942	1,140	327,171
<u>26,702</u>	<u>179,684</u>	<u>7,219</u>	<u>12,958</u>	<u>1,942</u>	<u>2,498</u>	<u>1,528,017</u>
0	0	0	0	0	0	2,174,863
0	93,508	0	0	0	0	2,787,002
0	93,508	0	0	0	0	4,961,865
0	0	0	0	0	0	487,096
0	72,415	372,449	763	50,954	109,830	30,609,713
(26,702)	0	0	0	0	0	(200,325)
<u>(26,702)</u>	<u>72,415</u>	<u>372,449</u>	<u>763</u>	<u>50,954</u>	<u>109,830</u>	<u>30,896,484</u>
<u>\$0</u>	<u>\$345,607</u>	<u>\$379,668</u>	<u>\$13,721</u>	<u>\$52,896</u>	<u>\$112,328</u>	<u>\$37,386,366</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2016

	ADAMH Board	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	220,567	690,940	0	0
Fines and Forfeitures	0	34,331	0	0	0
Intergovernmental	3,443,970	7,954,640	2,081,360	1,211,418	194,655
Special Assessments	0	0	0	0	0
Interest	0	46,030	0	0	0
Rentals	211,619	0	0	0	0
Donations	0	0	0	0	0
Other	1,651	145,920	4,025	1,201	2,800
<i>Total Revenues</i>	<u>3,657,240</u>	<u>8,401,488</u>	<u>2,776,325</u>	<u>1,212,619</u>	<u>197,455</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	2,527,524	0	0
Public Safety	0	0	0	0	0
Public Works	0	7,552,809	0	0	0
Health	3,496,599	0	0	0	0
Human Services	0	0	0	1,302,632	0
Economic Development and Assistance	0	0	0	0	63,798
Debt Service:					
Principal Retirement	0	5,403	0	0	0
<i>Total Expenditures</i>	<u>3,496,599</u>	<u>7,558,212</u>	<u>2,527,524</u>	<u>1,302,632</u>	<u>63,798</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	160,641	843,276	248,801	(90,013)	133,657
Other Financing Sources					
Transfers In	192,289	0	0	70,336	0
<i>Net Change in Fund Balances</i>	352,930	843,276	248,801	(19,677)	133,657
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>5,584,964</u>	<u>5,632,239</u>	<u>(132,743)</u>	<u>213,223</u>	<u>13,500</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$5,937,894</u></u>	<u><u>\$6,475,515</u></u>	<u><u>\$116,058</u></u>	<u><u>\$193,546</u></u>	<u><u>\$147,157</u></u>

Community Housing Improvement	Community Oriented Policing Services	Community Safety Awareness	Computer	County Home	Courthouse Security
\$0	\$0	\$0	\$0	\$793,185	\$0
0	0	0	350,088	0	626,764
0	0	0	0	0	0
160,845	24,476	1,370,587	0	110,483	0
0	0	0	0	0	0
205	0	706	0	0	0
0	0	0	0	0	0
0	0	0	0	56,018	0
18,525	0	0	0	551	1,595
<u>179,575</u>	<u>24,476</u>	<u>1,371,293</u>	<u>350,088</u>	<u>960,237</u>	<u>628,359</u>
0	0	0	120,041	0	0
0	0	0	142,042	0	0
0	7,726	1,166,936	0	0	624,602
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	957,700	0
368,917	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>368,917</u>	<u>7,726</u>	<u>1,166,936</u>	<u>262,083</u>	<u>957,700</u>	<u>624,602</u>
(189,342)	16,750	204,357	88,005	2,537	3,757
<u>0</u>	<u>7,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>81,021</u>
(189,342)	24,250	204,357	88,005	2,537	84,778
<u>16,108</u>	<u>(24,639)</u>	<u>432,282</u>	<u>341,470</u>	<u>782,994</u>	<u>958,268</u>
<u>(\$173,234)</u>	<u>(\$389)</u>	<u>\$636,639</u>	<u>\$429,475</u>	<u>\$785,531</u>	<u>\$1,043,046</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, 2016

	Ditch Maintenance	Dog and Kennel	DRETAC	Drug Enforcement	Indigent Guardianship
Revenues					
Property Taxes	\$0	\$0	\$374,738	\$1,351,070	\$0
Charges for Services	0	275,578	0	0	23,744
Fines and Forfeitures	0	14,854	0	0	0
Intergovernmental	0	0	0	411,743	0
Special Assessments	474,981	0	0	0	0
Interest	0	0	0	0	0
Rentals	0	0	0	0	0
Donations	0	4,033	0	375	0
Other	0	1,084	22,770	57,761	0
<i>Total Revenues</i>	<u>474,981</u>	<u>295,549</u>	<u>397,508</u>	<u>1,820,949</u>	<u>23,744</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	226,002	0	0
Judicial	0	0	208,667	0	11,933
Public Safety	0	0	0	1,949,169	0
Public Works	136,495	0	0	0	0
Health	0	403,603	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
<i>Total Expenditures</i>	<u>136,495</u>	<u>403,603</u>	<u>434,669</u>	<u>1,949,169</u>	<u>11,933</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	338,486	(108,054)	(37,161)	(128,220)	11,811
Other Financing Sources					
Transfers In	0	0	0	0	0
<i>Net Change in Fund Balances</i>	338,486	(108,054)	(37,161)	(128,220)	11,811
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>6,345,961</u>	<u>332,924</u>	<u>348,410</u>	<u>987,305</u>	<u>109,415</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$6,684,447</u></u>	<u><u>\$224,870</u></u>	<u><u>\$311,249</u></u>	<u><u>\$859,085</u></u>	<u><u>\$121,226</u></u>

Juvenile Detention Center Donations	Marriage License	Office for Older Adults	Ohio Criminal Justice Service	Port Authority	Real Estate Assessment	Revolving Loan Program
\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	35,611	0	0	0	2,487,544	1,500
0	0	0	0	0	0	0
5,376	0	334,296	232,523	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	4,927
0	0	0	0	0	0	0
300	0	18,735	0	0	0	0
0	0	60,654	0	28,912	11,151	0
5,735	35,611	413,685	232,523	28,912	2,498,695	6,427
0	0	0	0	0	962,798	0
0	0	0	0	0	0	0
6,365	0	0	93,435	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	35,611	736,072	0	0	0	0
0	0	0	0	55,987	0	1,000
0	0	0	0	0	0	0
6,365	35,611	736,072	93,435	55,987	962,798	1,000
(630)	0	(322,387)	139,088	(27,075)	1,535,897	5,427
0	0	293,748	0	0	0	0
(630)	0	(28,639)	139,088	(27,075)	1,535,897	5,427
3,345	0	48,464	(9,598)	66,916	3,796,176	323,695
\$2,715	\$0	\$19,825	\$129,490	\$39,841	\$5,332,073	\$329,122

(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, 2016

	Safe Communities	Shelter Care and Youth Services	Sheriff Donations	Title IV-D	Transportation Program
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	20,764	0	331,053	701,266
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	55,369	872,155	0	0	1,043,304
Special Assessments	0	0	0	0	0
Interest	0	0	0	0	0
Rentals	0	0	0	0	0
Donations	0	0	172,942	0	0
Other	0	183	0	0	165,748
<i>Total Revenues</i>	<u>55,369</u>	<u>893,102</u>	<u>172,942</u>	<u>331,053</u>	<u>1,910,318</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	55,368	0	237,003	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	915,758	0	325,613	1,940,392
Economic Development and Assistance	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
<i>Total Expenditures</i>	<u>55,368</u>	<u>915,758</u>	<u>237,003</u>	<u>325,613</u>	<u>1,940,392</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1	(22,656)	(64,061)	5,440	(30,074)
Other Financing Sources					
Transfers In	0	0	0	1,859	0
<i>Net Change in Fund Balances</i>	1	(22,656)	(64,061)	7,299	(30,074)
<i>Fund Balance (Deficit) Beginning of Year</i>	0	620,247	138,063	(34,001)	102,489
<i>Fund Balances (Deficit) End of Year</i>	<u>\$1</u>	<u>\$597,591</u>	<u>\$74,002</u>	<u>(\$26,702)</u>	<u>\$72,415</u>

Transportation Improvement	Victim Assistance	Webcheck Program	Workforce Development	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$2,518,993
0	0	26,144	33,549	5,825,171
0	0	0	0	49,185
0	94,324	0	1,281,921	20,883,445
0	0	0	0	474,981
0	0	0	0	51,868
0	0	0	0	211,619
0	175	0	0	252,578
0	0	0	50,549	575,080
0	94,499	26,144	1,366,019	30,842,920
0	0	0	1,214,703	2,523,544
0	0	0	0	2,890,166
0	0	0	0	4,140,604
0	0	0	0	7,689,304
0	0	0	0	3,900,202
21,349	93,817	21,392	0	6,350,336
0	0	0	0	489,702
0	0	0	0	5,403
21,349	93,817	21,392	1,214,703	27,989,261
(21,349)	682	4,752	151,316	2,853,659
0	0	0	0	646,753
(21,349)	682	4,752	151,316	3,500,412
393,798	81	46,202	(41,486)	27,396,072
<u>\$372,449</u>	<u>\$763</u>	<u>\$50,954</u>	<u>\$109,830</u>	<u>\$30,896,484</u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2016

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$37,810	\$0	\$37,810
Intergovernmental Receivable	27,416	0	27,416
Property Taxes Receivable	403,437	0	403,437
Special Assessments Receivable	0	4,085,880	4,085,880
<i>Total Assets</i>	<u>\$468,663</u>	<u>\$4,085,880</u>	<u>\$4,554,543</u>
Liabilities			
Interfund Payable	\$0	\$439,537	\$439,537
Deferred Inflows of Resources			
Property Taxes	395,872	0	395,872
Unavailable Revenue	34,981	4,085,880	4,120,861
<i>Total Deferred Inflows of Resources</i>	<u>430,853</u>	<u>4,085,880</u>	<u>4,516,733</u>
Fund Balances			
Restricted	37,810	0	37,810
Unassigned (Deficit)	0	(439,537)	(439,537)
<i>Total Fund Balances (Deficit)</i>	<u>37,810</u>	<u>(439,537)</u>	<u>(401,727)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$468,663</u>	<u>\$4,085,880</u>	<u>\$4,554,543</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2016

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Revenues			
Property Taxes	\$701,034	\$0	\$701,034
Intergovernmental	62,655	0	62,655
Special Assessments	0	83,678	83,678
Other	162,285	0	162,285
<i>Total Revenues</i>	<u>925,974</u>	<u>83,678</u>	<u>1,009,652</u>
Expenditures			
Debt Service:			
Principal Retirement	855,000	65,000	920,000
Interest and Fiscal Charges	288,579	24,165	312,744
<i>Total Expenditures</i>	<u>1,143,579</u>	<u>89,165</u>	<u>1,232,744</u>
<i>Net Change in Fund Balances</i>	(217,605)	(5,487)	(223,092)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>255,415</u>	<u>(434,050)</u>	<u>(178,635)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$37,810</u></u>	<u><u>(\$439,537)</u></u>	<u><u>(\$401,727)</u></u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2016

	Achievement Center Construction	County Capital Improvements	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$304,655	\$626,529	\$931,184
Liabilities			
Accounts Payable	\$0	\$19,302	\$19,302
Contracts Payable	0	1,386	1,386
<i>Total Liabilities</i>	0	20,688	20,688
Fund Balances			
Restricted	0	605,841	605,841
Assigned	304,655	0	304,655
<i>Total Fund Balances</i>	304,655	605,841	910,496
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	\$304,655	\$626,529	\$931,184

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2016

	Achievement Center Construction	County Capital Improvements	State Issue II	Highway ODOT	Total Nonmajor Capital Projects Funds
Revenues					
Intergovernmental	\$0	\$166,144	\$767,249	\$1,132,050	\$2,065,443
Interest	0	1,098	0	0	1,098
Other	0	27,353	0	0	27,353
<i>Total Revenues</i>	0	194,595	767,249	1,132,050	2,093,894
Expenditures					
Capital Outlay	114,936	1,656,693	767,249	1,068,520	3,607,398
<i>Excess of Revenues Over (Under) Expenditures</i>	(114,936)	(1,462,098)	0	63,530	(1,513,504)
Other Financing Sources					
General Obligation Bonds Issued	0	1,800,000	0	0	1,800,000
<i>Net Change in Fund Balances</i>	(114,936)	337,902	0	63,530	286,496
<i>Fund Balances (Deficit) Beginning of Year</i>	419,591	267,939	0	(63,530)	624,000
<i>Fund Balances End of Year</i>	<u>\$304,655</u>	<u>\$605,841</u>	<u>\$0</u>	<u>\$0</u>	<u>\$910,496</u>

Fund Descriptions – Internal Service Funds

Internal Service Funds

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

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

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

Medina County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2016

	Self Insurance Healthcare	Workers' Compensation	Total
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$1,695,134	\$830,426	\$2,525,560
Liabilities			
Current Liabilities:			
Accounts Payable	2,917	11,374	14,291
Intergovernmental Payable	1,152	1,563	2,715
Claims Payable	823,436	9,161	832,597
<i>Total Liabilities</i>	827,505	22,098	849,603
Net Position			
Unrestricted	\$867,629	\$808,328	\$1,675,957

Medina County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2016*

	Self Insurance Healthcare	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$12,989,999	\$424,224	\$13,414,223
Other	9,663	0	9,663
<i>Total Operating Revenues</i>	<u>12,999,662</u>	<u>424,224</u>	<u>13,423,886</u>
Operating Expenses			
Personal Services	127,249	142,212	269,461
Materials and Supplies	0	1,260	1,260
Contractual Services	1,973,403	50,101	2,023,504
Claims	9,840,196	63,371	9,903,567
Other Operating Expenses	163,574	127,982	291,556
<i>Total Operating Expenses</i>	<u>12,104,422</u>	<u>384,926</u>	<u>12,489,348</u>
<i>Change in Net Position</i>	895,240	39,298	934,538
<i>Net Position Beginning of Year</i>	<u>(27,611)</u>	<u>769,030</u>	<u>741,419</u>
<i>Net Position End of Year</i>	<u>\$867,629</u>	<u>\$808,328</u>	<u>\$1,675,957</u>

Medina County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
December 31, 2016

	Self Insurance Healthcare	Workers' Compensation	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$12,989,999	\$424,224	\$13,414,223
Other Cash Receipts	9,663	0	9,663
Cash Paid to Employees	(126,765)	(141,487)	(268,252)
Cash Paid to Suppliers for Goods and Services	(1,973,403)	(67,220)	(2,040,623)
Cash Paid for Claims	(9,806,324)	(108,289)	(9,914,613)
Other Cash Payments	(163,574)	(127,982)	(291,556)
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	929,596	(20,754)	908,842
<i>Cash and Cash Equivalents Beginning of Year</i>	765,538	851,180	1,616,718
<i>Cash and Cash Equivalents End of Year</i>	<u>\$1,695,134</u>	<u>\$830,426</u>	<u>\$2,525,560</u>
Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities			
Operating Income	\$895,240	\$39,298	\$934,538
Increase (Decrease) in Liabilities:			
Accounts Payable	484	(15,859)	(15,375)
Intergovernmental Payable	0	725	725
Claims Payable	33,872	(44,918)	(11,046)
<i>Total Adjustments</i>	34,356	(60,052)	(25,696)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$929,596</u>	<u>(\$20,754)</u>	<u>\$908,842</u>

Fund Descriptions – Fiduciary Funds

Fiduciary Funds

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

Agency Funds

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

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

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

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

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, 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 (continued)

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

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2016

	Beginning Balance 1/1/16	Additions	Deductions	Ending Balance 12/31/16
Local Government - Shared Revenue				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$4,107,206	\$4,107,206	\$0
Intergovernmental Receivable	1,309,764	1,353,514	1,309,764	1,353,514
<i>Total Assets</i>	<u>\$1,309,764</u>	<u>\$5,460,720</u>	<u>\$5,416,970</u>	<u>\$1,353,514</u>
Liabilities				
Intergovernmental Payable	<u>\$1,309,764</u>	<u>\$5,460,720</u>	<u>\$5,416,970</u>	<u>\$1,353,514</u>
Property Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,392,475	\$257,987,217	\$258,538,106	\$6,841,586
Property Taxes Receivable	259,512,972	273,492,381	259,512,972	273,492,381
Special Assessment Receivable	6,974,035	6,367,616	6,974,035	6,367,616
<i>Total Assets</i>	<u>\$273,879,482</u>	<u>\$537,847,214</u>	<u>\$525,025,113</u>	<u>\$286,701,583</u>
Liabilities				
Undistributed Assets	<u>273,879,482</u>	<u>537,847,214</u>	<u>525,025,113</u>	<u>286,701,583</u>
County Levied Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$391,382	\$3,147,141	\$3,537,713	\$810
Intergovernmental Receivable	1,063,889	1,076,399	1,063,889	1,076,399
Property Taxes Receivable	83,859	94,937	83,859	94,937
<i>Total Assets</i>	<u>\$1,539,130</u>	<u>\$4,318,477</u>	<u>\$4,685,461</u>	<u>\$1,172,146</u>
Liabilities				
Intergovernmental Payable	\$1,063,889	\$1,076,399	\$1,063,889	\$1,076,399
Undistributed Assets	475,241	3,242,078	3,621,572	95,747
<i>Total Liabilities</i>	<u>\$1,539,130</u>	<u>\$4,318,477</u>	<u>\$4,685,461</u>	<u>\$1,172,146</u>
Courthouse Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	<u>\$5,807,049</u>	<u>\$59,134,856</u>	<u>\$60,444,230</u>	<u>\$4,497,675</u>
Liabilities				
Undistributed Assets	<u>\$5,807,049</u>	<u>\$59,134,856</u>	<u>\$60,444,230</u>	<u>\$4,497,675</u>
Emergency Management				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$430,721</u>	<u>\$531,852</u>	<u>\$547,227</u>	<u>\$415,346</u>
Liabilities				
Undistributed Assets	<u>\$430,721</u>	<u>\$531,852</u>	<u>\$547,227</u>	<u>\$415,346</u>

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2016

	Beginning Balance 1/1/16	Additions	Deductions	Ending Balance 12/31/16
Medina County General Health District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,439,432	\$7,101,036	\$6,714,842	\$6,825,626
Liabilities				
Undistributed Assets	\$6,439,432	\$7,101,036	\$6,714,842	\$6,825,626
Medina County Park District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,600,403	\$6,475,144	\$5,952,728	\$3,122,819
Liabilities				
Undistributed Assets	\$2,600,403	\$6,475,144	\$5,952,728	\$3,122,819
Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,478,584	\$66,926,251	\$66,970,638	\$1,434,197
Intergovernmental Receivable	380,061	374,007	380,061	374,007
<i>Total Assets</i>	<u>\$1,858,645</u>	<u>\$67,300,258</u>	<u>\$67,350,699</u>	<u>\$1,808,204</u>
Liabilities				
Intergovernmental Payable	\$380,061	\$374,007	\$380,061	\$374,007
Payroll Withholdings	1,478,584	66,926,251	66,970,638	1,434,197
<i>Total Liabilities</i>	<u>\$1,858,645</u>	<u>\$67,300,258</u>	<u>\$67,350,699</u>	<u>\$1,808,204</u>
Recorder Housing				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$208,340	\$889,132	\$862,382	\$235,090
Liabilities				
Undistributed Assets	\$208,340	\$889,132	\$862,382	\$235,090
Child Support Enforcement Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$24,784	\$1,466,213	\$1,469,731	\$21,266
Liabilities				
Deposits Held and Due to Others	\$24,784	\$1,466,213	\$1,469,731	\$21,266
Convention and Visitors Bureau				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$383,287	\$383,287	\$0
Liabilities				
Undistributed Assets	\$0	\$383,287	\$383,287	\$0
Deferred Assessment				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$34,890	\$4,500	\$0	\$39,390
Liabilities				
Undistributed Assets	\$34,890	\$4,500	\$0	\$39,390

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2016

	Beginning Balance 1/1/16	Additions	Deductions	Ending Balance 12/31/16
Drug Enforcement				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$235,524	\$931,113	\$1,051,996	\$114,641
Intergovernmental Receivable	8,250	1,891	8,250	1,891
<i>Total Assets</i>	<u>\$243,774</u>	<u>\$933,004</u>	<u>\$1,060,246</u>	<u>\$116,532</u>
Liabilities				
Intergovernmental Payable	\$8,250	\$1,891	\$8,250	\$1,891
Undistributed Assets	235,524	931,113	1,051,996	114,641
<i>Total Liabilities</i>	<u>\$243,774</u>	<u>\$933,004</u>	<u>\$1,060,246</u>	<u>\$116,532</u>
Law Enforcement				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$167,664	\$83,309	\$133,031	\$117,942
Cash and Cash Equivalents in Segregated Accounts	139,983	132,174	139,983	132,174
<i>Total Assets</i>	<u>\$307,647</u>	<u>\$215,483</u>	<u>\$273,014</u>	<u>\$250,116</u>
Liabilities				
Undistributed Assets	<u>\$307,647</u>	<u>\$215,483</u>	<u>\$273,014</u>	<u>\$250,116</u>
Local Emergency Planning Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$60,201</u>	<u>\$61,653</u>	<u>\$33,514</u>	<u>\$88,340</u>
Liabilities				
Undistributed Assets	<u>\$60,201</u>	<u>\$61,653</u>	<u>\$33,514</u>	<u>\$88,340</u>
Medina County Family First Council				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$241,336	\$783,828	\$962,679	\$62,485
Intergovernmental Receivable	31,176	108,722	31,176	108,722
<i>Total Assets</i>	<u>\$272,512</u>	<u>\$892,550</u>	<u>\$993,855</u>	<u>\$171,207</u>
Liabilities				
Intergovernmental Payable	\$31,176	\$108,722	\$31,176	\$108,722
Undistributed Assets	241,336	783,828	962,679	62,485
<i>Total Liabilities</i>	<u>\$272,512</u>	<u>\$892,550</u>	<u>\$993,855</u>	<u>\$171,207</u>
Municipal Fines				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$591,974	\$591,974	\$0
Intergovernmental Receivable	43,624	39,231	43,624	39,231
<i>Total Assets</i>	<u>\$43,624</u>	<u>\$631,205</u>	<u>\$635,598</u>	<u>\$39,231</u>
Liabilities				
Intergovernmental Payable	<u>\$43,624</u>	<u>\$631,205</u>	<u>\$635,598</u>	<u>\$39,231</u>
Medina County Soil and Water Conservation District				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$45,739</u>	<u>\$237,408</u>	<u>\$267,260</u>	<u>\$15,887</u>
Liabilities				
Undistributed Assets	<u>\$45,739</u>	<u>\$237,408</u>	<u>\$267,260</u>	<u>\$15,887</u>

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2016

	Beginning Balance 1/1/16	Additions	Deductions	Ending Balance 12/31/16
Other Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,611,458	\$229,764,079	\$229,358,855	\$3,016,682
Intergovernmental Receivable	677,386	695,910	677,386	695,910
<i>Total Assets</i>	<u>\$3,288,844</u>	<u>\$230,459,989</u>	<u>\$230,036,241</u>	<u>\$3,712,592</u>
Liabilities				
Intergovernmental Payable	\$677,386	\$695,910	\$677,386	\$695,910
Undistributed Assets	2,611,458	229,764,079	229,358,855	3,016,682
<i>Total Liabilities</i>	<u>\$3,288,844</u>	<u>\$230,459,989</u>	<u>\$230,036,241</u>	<u>\$3,712,592</u>
 Total - All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$22,338,149	\$580,006,130	\$580,013,438	\$22,330,841
Cash and Cash Equivalents in Segregated Accounts	5,971,816	60,733,243	62,053,944	4,651,115
Intergovernmental Receivable	3,514,150	3,649,674	3,514,150	3,649,674
Property Taxes Receivable	259,596,831	273,587,318	259,596,831	273,587,318
Special Assessments Receivable	6,974,035	6,367,616	6,974,035	6,367,616
<i>Total Assets</i>	<u>\$298,394,981</u>	<u>\$924,343,981</u>	<u>\$912,152,398</u>	<u>\$310,586,564</u>
Liabilities				
Intergovernmental Payable	\$3,514,150	\$8,348,854	\$8,213,330	\$3,649,674
Deposits Held and Due to Others	24,784	1,466,213	1,469,731	21,266
Payroll Withholdings	1,478,584	66,926,251	66,970,638	1,434,197
Undistributed Assets	293,377,463	847,602,663	835,498,699	305,481,427
<i>Total Liabilities</i>	<u>\$298,394,981</u>	<u>\$924,343,981</u>	<u>\$912,152,398</u>	<u>\$310,586,564</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$8,919,754	\$8,919,950	\$9,585,369	\$665,419
Sales Taxes	12,025,911	12,026,175	12,923,315	897,140
Property Transfer Taxes	2,410,253	2,410,306	2,590,112	179,806
Charges for Services	7,333,919	7,350,809	7,789,199	438,390
Licenses and Permits	10,010	10,010	10,757	747
Fines and Forfeitures	489,318	489,329	525,832	36,503
Intergovernmental	6,018,399	6,021,042	6,055,740	34,698
Interest	829,551	829,569	891,816	62,247
Rentals	3,573	3,573	3,840	267
Donations	27	30	24	(6)
Other	2,964,804	2,965,130	2,471,330	(493,800)
<i>Total Revenues</i>	41,005,519	41,025,923	42,847,334	1,821,411
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners Office				
Personal Services	491,487	491,487	491,481	6
Materials and Supplies	4,659	4,659	3,789	870
Contractual Services	1,023,051	1,023,051	998,604	24,447
Capital Outlay	8,741	8,741	8,667	74
Other	126,315	126,315	103,783	22,532
Total Commissioners Office	1,654,253	1,654,253	1,606,324	47,929
Printing Services				
Personal Services	47,832	47,832	46,539	1,293
Materials and Supplies	44,426	44,426	43,300	1,126
Contractual Services	4,924	4,924	4,309	615
Total Printing Services	97,182	97,182	94,148	3,034
Microfilming Services				
Materials and Supplies	16,606	16,606	16,136	470
Contractual Services	4,000	4,000	3,500	500
Capital Outlay	1,792	1,792	752	1,040
Other	3,500	3,500	3,000	500
Total Microfilming Services	25,898	25,898	23,388	2,510
Auditor - General				
Personal Services	494,741	494,741	494,740	1
Materials and Supplies	2,650	2,650	2,650	0
Contractual Services	33,031	33,031	32,297	734
Capital Outlay	1,250	1,250	1,250	0
Other	36,858	41,966	13,274	28,692
Total Auditor - General	\$568,530	\$573,638	\$544,211	\$29,427

(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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Auditor - Real				
Contractual Services	\$120,083	\$120,083	\$120,083	\$0
Other	9,633	9,633	5,000	4,633
Total Auditor - Real	129,716	129,716	125,083	4,633
Auditor - Sealer				
Personal Services	26,125	26,125	26,125	0
Materials and Supplies	400	400	400	0
Contractual Services	7,105	7,105	6,882	223
Total Auditor - Sealer	33,630	33,630	33,407	223
Property Transfer Tax				
Personal Services	351,056	351,056	327,013	24,043
Materials and Supplies	6,377	6,377	4,975	1,402
Contractual Services	135,826	135,826	105,114	30,712
Capital Outlay	119,778	119,778	119,777	1
Other	68,000	68,000	67,000	1,000
Total Property Transfer Tax	681,037	681,037	623,879	57,158
Treasurer				
Personal Services	261,224	261,224	261,220	4
Materials and Supplies	4,406	4,406	4,406	0
Contractual Services	86,606	86,606	86,509	97
Capital Outlay	3,298	3,298	3,298	0
Other	3,171	3,171	3,171	0
Total Treasurer	358,705	358,705	358,604	101
Prosecuting Attorney				
Personal Services	1,270,013	1,270,013	1,086,768	183,245
Materials and Supplies	5,291	5,291	5,272	19
Contractual Services	28,809	28,809	22,369	6,440
Other	63,921	63,921	62,027	1,894
Total Prosecuting Attorney	1,368,034	1,368,034	1,176,436	191,598
Budget Commission				
Materials and Supplies	650	650	650	0
Bureau of Inspection (Audit Cost)				
Contractual Services	77,460	77,460	77,460	0
Planning Services				
Personal Services	153,165	153,165	151,716	1,449
Materials and Supplies	2,841	2,841	2,370	471
Contractual Services	7,657	7,657	7,082	575
Capital Outlay	600	600	600	0
Other	20,596	20,596	2,197	18,399
Total Planning Services	\$184,859	\$184,859	\$163,965	\$20,894

(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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Data Processing Board				
Personal Services	\$11,195	\$11,195	\$11,195	\$0
Materials and Supplies	10,416	10,416	10,416	0
Contractual Services	23,507	23,507	22,451	1,056
Capital Outlay	2,501	2,501	2,500	1
Other	18,403	18,403	15,000	3,403
Total Data Processing Board	66,022	66,022	61,562	4,460
Board of Elections				
Personal Services	691,360	691,360	681,528	9,832
Materials and Supplies	84,000	84,000	84,000	0
Contractual Services	494,400	494,400	491,799	2,601
Capital Outlay	262,820	262,820	262,820	0
Other	2,766	2,766	2,766	0
Total Board of Elections	1,535,346	1,535,346	1,522,913	12,433
Building and Grounds				
Personal Services	518,760	518,760	518,377	383
Materials and Supplies	83,296	83,296	80,537	2,759
Contractual Services	1,148,285	1,148,285	1,146,421	1,864
Capital Outlay	3,450	3,450	2,800	650
Other	6,393	6,393	6,092	301
Total Building and Grounds	1,760,184	1,760,184	1,754,227	5,957
Garage Services				
Materials and Supplies	23,161	23,161	20,494	2,667
Contractual Services	577,980	563,849	408,056	155,793
Other	44,854	44,854	3,000	41,854
Total Garage Services	645,995	631,864	431,550	200,314
Recorder				
Personal Services	252,803	252,803	240,392	12,411
Materials and Supplies	13,185	13,185	11,923	1,262
Contractual Services	5,453	5,453	4,851	602
Capital Outlay	7,411	7,411	7,182	229
Other	5,200	5,200	3,950	1,250
Total Recorder	284,052	284,052	268,298	15,754
Total General Government - Legislative and Executive	9,471,553	9,462,530	8,866,105	596,425
General Government - Judicial				
Court of Appeals				
Contractual Services	23,300	23,300	23,284	16
Other	50,000	50,000	49,591	409
Total Court of Appeals	73,300	73,300	72,875	425
NOACA				
Other	\$58,633	\$58,633	\$58,633	\$0

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Common Pleas Court				
Personal Services	\$1,363,257	\$1,363,257	\$1,353,647	\$9,610
Materials and Supplies	21,102	21,102	18,143	2,959
Contractual Services	838,999	838,999	774,073	64,926
Capital Outlay	26,606	26,606	18,269	8,337
Other	21,893	21,893	15,942	5,951
Total Common Pleas Court	2,271,857	2,271,857	2,180,074	91,783
Jury Commission				
Personal Services	421,406	421,406	421,406	0
Materials and Supplies	3,631	3,631	3,631	0
Contractual Services	16,210	16,210	14,508	1,702
Capital Outlay	2,721	2,721	2,638	83
Other	1,839	1,839	1,466	373
Total Jury Commission	445,807	445,807	443,649	2,158
Juvenile Court				
Personal Services	800,000	800,000	756,691	43,309
Materials and Supplies	14,630	14,630	13,305	1,325
Contractual Services	233,022	244,622	222,073	22,549
Capital Outlay	6,860	6,860	4,500	2,360
Other	5,051	5,051	5,000	51
Total Juvenile Court	1,059,563	1,071,163	1,001,569	69,594
Probate Court				
Personal Services	451,375	451,375	427,732	23,643
Materials and Supplies	8,683	8,683	7,960	723
Contractual Services	53,917	53,917	50,487	3,430
Capital Outlay	5,084	5,084	3,500	1,584
Other	20,705	20,705	19,244	1,461
Total Probate Court	539,764	539,764	508,923	30,841
Clerk of Courts				
Personal Services	1,566,688	1,566,688	1,404,830	161,858
Materials and Supplies	76,928	76,928	50,212	26,716
Contractual Services	256,398	256,398	210,751	45,647
Capital Outlay	33,017	33,017	31,120	1,897
Other	27,445	27,445	23,084	4,361
Total Clerk of Courts	1,960,476	1,960,476	1,719,997	240,479
Wadsworth Municipal Court				
Personal Services	121,047	121,047	119,634	1,413
Contractual Services	66,000	66,000	62,280	3,720
Total Wadsworth Municipal Court	187,047	187,047	181,914	5,133
Medina Municipal Court				
Personal Services	241,391	241,391	234,465	6,926
Contractual Services	132,758	132,758	130,583	2,175
Total Medina Municipal Court	374,149	374,149	365,048	9,101
Total General Government - Judicial	\$6,970,596	\$6,982,196	\$6,532,682	\$449,514

(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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Safety				
Adult Probation				
Personal Services	\$544,335	\$544,335	\$541,291	\$3,044
Juvenile Detention Home				
Personal Services	1,134,434	1,134,434	1,099,009	35,425
Materials and Supplies	35,960	35,960	35,960	0
Contractual Services	281,554	281,554	262,585	18,969
Capital Outlay	17,091	17,091	16,917	174
Other	37,918	37,918	34,606	3,312
Total Juvenile Detention Home	1,506,957	1,506,957	1,449,077	57,880
Coroner				
Personal Services	83,100	83,100	81,830	1,270
Materials and Supplies	970	970	970	0
Contractual Services	112,732	112,732	112,100	632
Capital Outlay	2,460	2,460	2,460	0
Other	3,500	3,500	3,500	0
Total Coroner	202,762	202,762	200,860	1,902
Sheriff				
Personal Services	8,334,758	8,344,757	8,289,371	55,386
Materials and Supplies	103,344	103,344	101,146	2,198
Contractual Services	1,710,935	1,710,934	1,641,653	69,281
Capital Outlay	129,522	129,522	129,206	316
Other	198,435	199,665	155,642	44,023
Total Sheriff	10,476,994	10,488,222	10,317,018	171,204
Building Regulations				
Personal Services	530,645	530,645	530,189	456
Materials and Supplies	3,151	3,150	3,082	68
Contractual Services	72,394	72,394	69,527	2,867
Capital Outlay	1,685	1,685	1,685	0
Other	1,600	1,600	1,600	0
Total Building Regulations	609,475	609,474	606,083	3,391
Emergency Management Assistance				
Contractual Services	63,675	63,675	63,675	0
Total Public Safety	13,404,198	13,415,425	13,178,004	237,421
Public Works				
County Engineer Office				
Personal Services	380,620	380,620	380,620	0
Other	40,000	40,000	0	40,000
Total Public Works	420,620	420,620	380,620	40,000
Health				
Health Programs				
Materials and Supplies	\$4,534	\$4,534	\$0	\$4,534

(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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Human Services				
County Home				
Personal Services	\$713,138	\$713,138	\$677,830	\$35,308
Materials and Supplies	38,852	38,852	38,852	0
Contractual Services	283,352	283,352	270,289	13,063
Other	42,566	43,091	18,652	24,439
Total County Home	1,077,908	1,078,433	1,005,623	72,810
Soldiers Relief				
Personal Services	329,000	329,000	272,991	56,009
Materials and Supplies	12,145	12,145	10,165	1,980
Contractual Services	961,609	961,609	611,085	350,524
Capital Outlay	13,126	13,126	5,000	8,126
Other	26,378	26,378	19,217	7,161
Total Soldiers Relief	1,342,258	1,342,258	918,458	423,800
Human Service Center				
Contractual Services	23,291	23,291	21,320	1,971
Child Welfare Board				
Contractual Services	355,126	355,126	354,902	224
Crippled Children				
Other	360,512	165,649	0	165,649
Job and Family Services				
Contractual Services	15,000	22,500	15,001	7,499
First Stop				
Materials and Supplies	200	200	32	168
Contractual Services	63,384	63,384	56,036	7,348
Other	4,000	4,919	4,919	0
Total First Stop	67,584	68,503	60,987	7,516
Total Human Services	3,241,679	3,055,760	2,376,291	679,469
Economic Development and Assistance				
Economic Development				
Contractual Services	30,000	30,000	30,000	0
Other	55,000	55,000	55,000	0
Total Economic Development and Assistance	85,000	85,000	85,000	0
Employee Fringe Benefits				
Employee Fringe Benefits				
Fringe Benefits	5,290,839	5,290,839	5,167,628	123,211
PERS - County Share	3,098,447	3,098,447	3,070,851	27,596
Unemployment	33,180	33,180	17,549	15,631
Total Employee Fringe Benefits	\$8,422,466	\$8,422,466	\$8,256,028	\$166,438

(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, 2016*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Intergovernmental				
Historical Society				
Grants in Aid	\$3,000	\$3,000	\$3,000	\$0
Medina County Agriculture Society				
Contractual Service	277,914	277,914	276,853	1,061
Total Intergovernmental	<u>280,914</u>	<u>280,914</u>	<u>279,853</u>	<u>1,061</u>
<i>Total Expenditures</i>	<u>42,301,560</u>	<u>42,129,445</u>	<u>39,954,583</u>	<u>2,174,862</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,296,041)	(1,103,522)	2,892,751	3,996,273
Other Financing Uses				
Transfers Out	<u>(1,625,570)</u>	<u>(1,931,361)</u>	<u>(1,846,790)</u>	<u>84,571</u>
<i>Net Change in Fund Balance</i>	(2,921,611)	(3,034,883)	1,045,961	4,080,844
<i>Fund Balance Beginning of Year</i>	5,647,444	5,647,444	5,647,444	0
Prior Year Encumbrances Appropriated	<u>642,852</u>	<u>642,852</u>	<u>642,852</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$3,368,685</u>	<u>\$3,255,413</u>	<u>\$7,336,257</u>	<u>\$4,080,844</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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$14,069,429	\$14,075,389	\$15,423,570	\$1,348,181
Sales Taxes	14,900	14,906	16,075	1,169
Charges for Services	5,747	5,749	6,200	451
Intergovernmental	7,923,730	7,927,087	8,548,530	621,443
Interest	1,072	1,072	1,156	84
Donations	107,427	107,473	115,898	8,425
Other	100,522	100,564	108,448	7,884
<i>Total Revenues</i>	<u>22,222,827</u>	<u>22,232,240</u>	<u>24,219,877</u>	<u>1,987,637</u>
Expenditures				
Current:				
Health				
Program for Developmental Disabilities				
Personal Services	10,868,041	10,868,041	10,460,141	407,900
Materials and Supplies	297,536	297,536	251,641	45,895
Contractual Services	4,167,248	4,167,248	4,029,492	137,756
Capital Outlay	4,382,198	4,406,698	3,670,214	736,484
Other	351,876	368,003	343,680	24,323
Total Health	<u>20,066,899</u>	<u>20,107,526</u>	<u>18,755,168</u>	<u>1,352,358</u>
Employee Fringe Benefits				
Program for Developmental Disabilities				
Fringe Benefits	3,489,824	3,489,824	3,367,217	122,607
PERS - County Share	1,468,762	1,468,762	1,460,024	8,738
Unemployment	23,000	23,000	8,943	14,057
Total Employee Fringe Benefits	<u>4,981,586</u>	<u>4,981,586</u>	<u>4,836,184</u>	<u>145,402</u>
<i>Total Expenditures</i>	<u>25,048,485</u>	<u>25,089,112</u>	<u>23,591,352</u>	<u>1,497,760</u>
<i>Net Change in Fund Balance</i>	(2,825,658)	(2,856,872)	628,525	3,485,397
<i>Fund Balance Beginning of Year</i>	18,812,984	18,812,984	18,812,984	0
Prior Year Encumbrances Appropriated	1,492,178	1,492,178	1,492,178	0
<i>Fund Balance End of Year</i>	<u>\$17,479,504</u>	<u>\$17,448,290</u>	<u>\$20,933,687</u>	<u>\$3,485,397</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
School Sales Tax Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Budget		
Revenues				
Sales Taxes	\$11,000,000	\$11,000,000	\$12,895,788	\$1,895,788
Expenditures				
Current:				
General Government - Legislative and Executive				
School Sales Tax				
Intergovernmental	12,850,000	12,859,473	12,859,473	0
<i>Net Change in Fund Balance</i>	(1,850,000)	(1,859,473)	36,315	1,895,788
<i>Fund Balance Beginning of Year</i>	3,210,098	3,210,098	3,210,098	0
<i>Fund Balance End of Year</i>	<u>\$1,360,098</u>	<u>\$1,350,625</u>	<u>\$3,246,413</u>	<u>\$1,895,788</u>

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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$5,618,573	\$6,402,322	\$5,633,916	(\$768,406)
Donations	5,359	6,107	5,374	(733)
Other	270,092	307,767	270,829	(36,938)
<i>Total Revenues</i>	<u>5,894,024</u>	<u>6,716,196</u>	<u>5,910,119</u>	<u>(806,077)</u>
Expenditures				
Current:				
Human Services				
Public Assistance				
Personal Services	2,832,571	2,832,571	2,702,931	129,640
Materials and Supplies	99,406	99,406	81,169	18,237
Contractual Services	2,199,474	2,889,072	2,215,573	673,499
Capital Outlay	14,813	14,813	10,311	4,502
Other	51,698	51,698	39,172	12,526
Total Public Assistance	<u>5,197,962</u>	<u>5,887,560</u>	<u>5,049,156</u>	<u>838,404</u>
Social Services				
Contractual Services	1,561,173	1,561,173	1,501,998	59,175
Other	205,836	122,705	99,621	23,084
Total Social Services	<u>1,767,009</u>	<u>1,683,878</u>	<u>1,601,619</u>	<u>82,259</u>
Total Human Services	<u>6,964,971</u>	<u>7,571,438</u>	<u>6,650,775</u>	<u>920,663</u>
Employee Fringe Benefits				
Public Assistance:				
Fringe Benefits	820,816	820,816	795,960	24,856
PERS - County Share	497,458	497,458	471,021	26,437
Unemployment	116	116	0	116
Total Employee Fringe Benefits	<u>1,318,390</u>	<u>1,318,390</u>	<u>1,266,981</u>	<u>51,409</u>
<i>Total Expenditures</i>	<u>8,283,361</u>	<u>8,889,828</u>	<u>7,917,756</u>	<u>972,072</u>
<i>Excess of Revenues Under Expenditures</i>	(2,389,337)	(2,173,632)	(2,007,637)	165,995
Other Financing Sources				
Transfers In	1,200,037	1,200,037	1,200,037	0
<i>Net Change in Fund Balance</i>	(1,189,300)	(973,595)	(807,600)	165,995
<i>Fund Balance Beginning of Year</i>	1,376,264	1,376,264	1,376,264	0
Prior Year Encumbrances Appropriated	299,049	299,049	299,049	0
<i>Fund Balance End of Year</i>	<u>\$486,013</u>	<u>\$701,718</u>	<u>\$867,713</u>	<u>\$165,995</u>

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Medina County Sewer District Fund
For the Year Ended December 31, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$14,315,144	\$14,315,144	\$14,972,246	\$657,102
Tap In Fees	4,558,970	4,558,970	4,694,646	135,676
Intergovernmental	20,738	20,738	21,279	541
Other	3,697	3,697	4,332	635
OWDA Loans Issued	1,000,000	1,000,000	503,104	(496,896)
OPWC Loan Issued	550,000	550,000	550,000	0
<i>Total Revenues</i>	<u>20,448,549</u>	<u>20,448,549</u>	<u>20,745,607</u>	<u>297,058</u>
Expenses				
Personal Services	7,545,000	7,545,000	7,172,769	372,231
Materials and Supplies	1,500,658	1,500,658	1,350,238	150,420
Contractual Services	4,531,992	4,931,992	4,294,827	637,165
Capital Outlay	2,914,678	2,914,678	2,137,693	776,985
Other	2,356,618	2,356,618	554,060	1,802,558
Debt Service:				
Principal	5,093,951	5,093,951	5,083,170	10,781
Interest and Fiscal Charges	1,363,851	1,363,851	1,168,982	194,869
<i>Total Expenses</i>	<u>25,306,748</u>	<u>25,706,748</u>	<u>21,761,739</u>	<u>3,945,009</u>
<i>Net Change in Fund Equity</i>	(4,858,199)	(5,258,199)	(1,016,132)	4,242,067
<i>Fund Equity Beginning of Year</i>	12,653,750	12,653,750	12,653,750	0
Prior Year Encumbrances Appropriated	2,705,857	2,705,857	2,705,857	0
<i>Fund Equity End of Year</i>	<u>\$10,501,408</u>	<u>\$10,101,408</u>	<u>\$14,343,475</u>	<u>\$4,242,067</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$9,693,029	\$9,693,029	\$9,880,867	\$187,838
Tap In Fees	897,980	897,980	824,792	(73,188)
Intergovernmental	72,114	72,114	72,080	(34)
Other	328,734	328,734	333,643	4,909
OWDA Loan Issued	3,000,000	3,000,000	1,178,856	(1,821,144)
<i>Total Revenues</i>	13,991,857	13,991,857	12,290,238	(1,701,619)
Expenses				
Personal Services	999,000	999,000	988,180	10,820
Materials and Supplies	678,968	678,968	678,967	1
Contractual Services	3,725,555	4,025,555	3,801,915	223,640
Capital Outlay	2,388,342	2,388,342	545,284	1,843,058
Other	758,540	758,540	186,409	572,131
Debt Service:				
Principal Retirement	5,310,551	5,310,551	5,216,951	93,600
Interest and Fiscal Charges	2,284,060	2,284,060	1,932,111	351,949
<i>Total Expenses</i>	16,145,016	16,445,016	13,349,817	3,095,199
<i>Net Change in Fund Equity</i>	(2,153,159)	(2,453,159)	(1,059,579)	1,393,580
<i>Fund Deficit Beginning of Year</i>	(2,645,486)	(2,645,486)	(2,645,486)	0
Prior Year Encumbrances Appropriated	2,772,406	2,772,406	2,772,406	0
<i>Fund Deficit End of Year</i>	(\$2,026,239)	(\$2,326,239)	(\$932,659)	\$1,393,580

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$6,519,737	\$6,519,737	\$6,117,902	(\$401,835)
Intergovernmental	2,944	2,944	2,763	(181)
Other	390,081	390,081	366,039	(24,042)
<i>Total Revenues</i>	<u>6,912,762</u>	<u>6,912,762</u>	<u>6,486,704</u>	<u>(426,058)</u>
Expenses				
Personal Services	378,300	378,300	373,736	4,564
Materials and Supplies	66,769	66,769	52,686	14,083
Contractual Services	6,071,224	6,671,224	6,207,970	463,254
Capital Outlay	200,632	200,632	172	200,460
Other	451,663	451,663	164,601	287,062
Debt Service:				
Principal Retirement	127,105	127,105	100,172	26,933
Interest and Fiscal Charges	63,842	63,842	53,111	10,731
<i>Total Expenses</i>	<u>7,359,535</u>	<u>7,959,535</u>	<u>6,952,448</u>	<u>1,007,087</u>
<i>Net Change in Fund Equity</i>	(446,773)	(1,046,773)	(465,744)	581,029
<i>Fund Equity Beginning of Year</i>	3,038,665	3,038,665	3,038,665	0
Prior Year Encumbrances Appropriated	530,272	530,272	530,272	0
<i>Fund Equity End of Year</i>	<u>\$3,122,164</u>	<u>\$2,522,164</u>	<u>\$3,103,193</u>	<u>\$581,029</u>

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$3,384,416	\$3,490,542	\$106,126
Rentals	205,185	211,619	6,434
Other	1,601	1,651	50
<i>Total Revenues</i>	<u>3,591,202</u>	<u>3,703,812</u>	<u>112,610</u>
Expenditures			
Current:			
Health			
ADAMH Board			
Personal Services	393,068	386,532	6,536
Materials and Supplies	16,578	9,793	6,785
Contractual Services	3,869,955	3,479,184	390,771
Capital Outlay	49,000	43,050	5,950
Other	35,110	33,392	1,718
Total Health	<u>4,363,711</u>	<u>3,951,951</u>	<u>411,760</u>
Employee Fringe Benefits			
ADAMH Board			
Fringe Benefits	78,355	61,891	16,464
PERS - County Share	49,569	48,488	1,081
Unemployment	10	0	10
Total Employee Fringe Benefits	<u>127,934</u>	<u>110,379</u>	<u>17,555</u>
<i>Total Expenditures</i>	<u>4,491,645</u>	<u>4,062,330</u>	<u>429,315</u>
<i>Excess of Revenues Under Expenditures</i>	(900,443)	(358,518)	541,925
Other Financing Sources			
Transfers In	192,289	192,289	0
<i>Net Change in Fund Balance</i>	(708,154)	(166,229)	541,925
<i>Fund Balance Beginning of Year</i>	5,232,033	5,232,033	0
Prior Year Encumbrances Appropriated	519,654	519,654	0
<i>Fund Balance End of Year</i>	<u>\$5,043,533</u>	<u>\$5,585,458</u>	<u>\$541,925</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Auto and Gas Tax Fund
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$207,352	\$212,818	\$5,466
Fines and Forfeitures	32,678	33,539	861
Intergovernmental	7,722,950	7,926,527	203,577
Interest	44,848	46,030	1,182
Other	142,172	145,920	3,748
<i>Total Revenues</i>	<u>8,150,000</u>	<u>8,364,834</u>	<u>214,834</u>
Expenditures			
Current:			
Public Works			
Engineer - Administration			
Personal Services	666,000	514,095	151,905
Materials and Supplies	71,415	61,151	10,264
Contractual Services	41,944	26,210	15,734
Capital Outlay	2,500	0	2,500
Other	4,638	3,095	1,543
Total Engineer - Administration	<u>786,497</u>	<u>604,551</u>	<u>181,946</u>
Engineer - Road			
Personal Services	1,650,000	1,521,819	128,181
Materials and Supplies	1,683,755	1,028,461	655,294
Contractual Services	782,181	671,502	110,679
Capital Outlay	4,012,715	2,229,298	1,783,417
Other	55,340	46,530	8,810
Total Engineer - Road	<u>8,183,991</u>	<u>5,497,610</u>	<u>2,686,381</u>
Engineer - Bridges and Culverts			
Personal Services	500,000	358,961	141,039
Materials and Supplies	213,109	101,645	111,464
Contractual Services	186,791	81,123	105,668
Capital Outlay	670,548	462,761	207,787
Other	6,250	1,250	5,000
Total Engineer - Bridges and Culverts	<u>1,576,698</u>	<u>1,005,740</u>	<u>570,958</u>
Total Public Works	<u>\$10,547,186</u>	<u>\$7,107,901</u>	<u>\$3,439,285</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Employee Fringe Benefits			
Engineer - Administration			
Fringe Benefits	\$144,000	\$106,629	\$37,371
PERS - County Share	70,000	69,641	359
Total Engineer - Administration	214,000	176,270	37,730
Engineer - Road			
Fringe Benefits	475,000	427,963	47,037
PERS - County Share	230,000	207,265	22,735
Unemployment	5,000	0	5,000
Total Engineer - Road	710,000	635,228	74,772
Engineer - Bridges and Culverts			
Fringe Benefits	12,000	7,622	4,378
PERS - County Share	75,000	50,255	24,745
Total Engineer - Bridges and Culverts	87,000	57,877	29,123
Total Employee Fringe Benefits	1,011,000	869,375	141,625
Debt Service:			
Principal Retirement	5,403	5,403	0
<i>Total Expenditures</i>	11,563,589	7,982,679	3,580,910
<i>Net Change in Fund Balance</i>	(3,413,589)	382,155	3,795,744
<i>Fund Balance Beginning of Year</i>	3,778,541	3,778,541	0
Prior Year Encumbrances Appropriated	413,589	413,589	0
<i>Fund Balance End of Year</i>	\$778,541	\$4,574,285	\$3,795,744

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$681,384	\$685,325	\$3,941
Intergovernmental	2,069,392	2,081,360	11,968
Other	4,002	4,025	23
<i>Total Revenues</i>	<u>2,754,778</u>	<u>2,770,710</u>	<u>15,932</u>
Expenditures			
Current:			
General Government - Judicial			
Child Support Enforcement			
Personal Services	1,300,610	1,249,706	50,904
Materials and Supplies	28,900	19,984	8,916
Contractual Services	1,043,114	839,905	203,209
Capital Outlay	6,185	6,185	0
Other	64,808	64,783	25
Total General Government - Judicial	<u>2,443,617</u>	<u>2,180,563</u>	<u>263,054</u>
Employee Fringe Benefits			
Child Support Enforcement			
Fringe Benefits	306,388	295,353	11,035
PERS - County Share	182,786	168,751	14,035
Total Employee Fringe Benefits	<u>489,174</u>	<u>464,104</u>	<u>25,070</u>
<i>Total Expenditures</i>	<u>2,932,791</u>	<u>2,644,667</u>	<u>288,124</u>
<i>Net Change in Fund Balance</i>	(178,013)	126,043	304,056
<i>Fund Balance Beginning of Year</i>	178,344	178,344	0
Prior Year Encumbrances Appropriated	<u>3,414</u>	<u>3,414</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,745</u></u>	<u><u>\$307,801</u></u>	<u><u>\$304,056</u></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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$1,058,368	\$1,211,418	\$153,050
Other	1,049	1,201	152
<i>Total Revenues</i>	<u>1,059,417</u>	<u>1,212,619</u>	<u>153,202</u>
Expenditures			
Current:			
Human Services			
Children's Services Board			
Contractual Services	1,333,824	1,315,317	18,507
Other	60,062	57,734	2,328
<i>Total Expenditures</i>	<u>1,393,886</u>	<u>1,373,051</u>	<u>20,835</u>
<i>Excess of Revenues Under Expenditures</i>	(334,469)	(160,432)	174,037
Other Financing Sources			
Transfers In	70,336	70,336	0
<i>Net Change in Fund Balance</i>	(264,133)	(90,096)	174,037
<i>Fund Balance Beginning of Year</i>	197,952	197,952	0
Prior Year Encumbrances Appropriated	66,181	66,181	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$174,037</u>	<u>\$174,037</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$659,244	\$131,487	(\$527,757)
Other	27,576	5,500	(22,076)
<i>Total Revenues</i>	<u>686,820</u>	<u>136,987</u>	<u>(549,833)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Community Development Program			
Personal Services	11,188	0	11,188
Contractual Services	524,200	415	523,785
Other	12,715	4,500	8,215
Total Economic Development and Assistance	<u>548,103</u>	<u>4,915</u>	<u>543,188</u>
Employee Fringe Benefits			
Community Development Program			
Fringe Benefits	246	0	246
PERS - County Share	1,566	0	1,566
Total Employee Fringe Benefits	<u>1,812</u>	<u>0</u>	<u>1,812</u>
<i>Total Expenditures</i>	<u>549,915</u>	<u>4,915</u>	<u>545,000</u>
<i>Net Change in Fund Balance</i>	136,905	132,072	(4,833)
<i>Fund Deficit Beginning of Year</i>	(120,557)	(120,557)	0
Prior Year Encumbrances Appropriated	700	700	0
<i>Fund Balance End of Year</i>	<u>\$17,048</u>	<u>\$12,215</u>	<u>(\$4,833)</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$460,774	\$160,845	(\$299,929)
Interest	587	205	(382)
Other	53,069	18,525	(34,544)
<i>Total Revenues</i>	<u>514,430</u>	<u>179,575</u>	<u>(334,855)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Community Housing Improvement			
Personal Services	10,766	10,766	0
Contractual Services	197,731	188,473	9,258
Capital Outlay	203,650	184,394	19,256
Other	2,318	1,224	1,094
<i>Total Economic Development and Assistance</i>	<u>414,465</u>	<u>384,857</u>	<u>29,608</u>
Employee Fringe Benefits			
Community Safety Awareness			
Fringe Benefits	264	264	0
PERS - County Share	1,550	1,550	0
<i>Total Employee Fringe Benefits</i>	<u>1,814</u>	<u>1,814</u>	<u>0</u>
<i>Total Expenditures</i>	<u>416,279</u>	<u>386,671</u>	<u>29,608</u>
<i>Net Change in Fund Balance</i>	98,151	(207,096)	(305,247)
<i>Fund Balance Beginning of Year</i>	<u>16,111</u>	<u>16,111</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$114,262</u></u>	<u><u>(\$190,985)</u></u>	<u><u>(\$305,247)</u></u>

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$27,499	\$24,476	(\$3,023)
Expenditures			
Current:			
Public Safety			
Community Oriented Policing Services			
Personal Services	2,500	1,968	532
Materials and Supplies	63	49	14
Contractual Services	29,999	29,999	0
Total Public Safety	32,562	32,016	546
Employee Fringe Benefits			
Community Safety Awareness			
Fringe Benefits	55	42	13
PERS - County Share	453	356	97
Total Employee Fringe Benefits	508	398	110
<i>Total Expenditures</i>	33,070	32,414	656
<i>Excess of Revenues Under Expenditures</i>	(5,571)	(7,938)	(2,367)
Other Financing Sources			
Transfers In	7,500	7,500	0
<i>Net Change in Fund Balance</i>	1,929	(438)	(2,367)
<i>Fund Balance Beginning of Year</i>	49	49	0
<i>Fund Balance (Deficit) End of Year</i>	\$1,978	(\$389)	(\$2,367)

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$2,181,484	\$1,396,309	(\$785,175)
Interest	1,103	706	(397)
<i>Total Revenues</i>	<u>2,182,587</u>	<u>1,397,015</u>	<u>(785,572)</u>
Expenditures			
Current:			
Public Safety			
Community Safety Awareness			
Personal Services	764,228	395,614	368,614
Materials and Supplies	57,706	18,925	38,781
Contractual Services	740,997	323,659	417,338
Capital Outlay	190,305	152,973	37,332
Other	598,328	201,252	397,076
Total Public Safety	<u>2,351,564</u>	<u>1,092,423</u>	<u>1,259,141</u>
Employee Fringe Benefits			
Community Safety Awareness			
Fringe Benefits	144,125	74,074	70,051
PERS - County Share	107,184	55,456	51,728
Unemployment	500	400	100
Total Employee Fringe Benefits	<u>251,809</u>	<u>129,930</u>	<u>121,879</u>
<i>Total Expenditures</i>	<u>2,603,373</u>	<u>1,222,353</u>	<u>1,381,020</u>
<i>Net Change in Fund Balance</i>	(420,786)	174,662	595,448
<i>Fund Balance Beginning of Year</i>	393,498	393,498	0
Prior Year Encumbrances Appropriated	<u>58,288</u>	<u>58,288</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$31,000</u></u>	<u><u>\$626,448</u></u>	<u><u>\$595,448</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Computer Fund
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$256,600	\$351,105	\$94,505
Expenditures			
Current:			
General Government - Legislative and Executive			
Recorder's Computer			
Personal Services	65,000	43,448	21,552
Contractual Services	1,000	500	500
Capital Outlay	152,440	24,355	128,085
Other	89,500	67,189	22,311
Total General Government - Legislative and Executive	307,940	135,492	172,448
General Government - Judicial			
Clerk of Courts			
Capital Outlay	27,624	12,000	15,624
Other	114,785	99,601	15,184
Total Clerk of Courts	142,409	111,601	30,808
Juvenile Court			
Capital Outlay	16,000	0	16,000
Probate Court			
Capital Outlay	25,951	8,079	17,872
Other	43,360	29,501	13,859
Total Probate Court	69,311	37,580	31,731
Total General Government - Judicial	227,720	149,181	78,539
Employee Fringe Benefits			
Record's Computer			
Fringe Benefits	10,400	7,206	3,194
PERS - County Share	9,100	6,083	3,017
Total Employee Fringe Benefits	19,500	13,289	6,211
<i>Total Expenditures</i>	555,160	297,962	257,198
<i>Net Change in Fund Balance</i>	(298,560)	53,143	351,703
<i>Fund Balance Beginning of Year</i>	284,936	284,936	0
Prior Year Encumbrances Appropriated	56,411	56,411	0
<i>Fund Balance End of Year</i>	\$42,787	\$394,490	\$351,703

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$766,556	\$793,185	\$26,629
Intergovernmental	106,774	110,483	3,709
Donations	54,137	56,018	1,881
Other	533	551	18
<i>Total Revenues</i>	<u>928,000</u>	<u>960,237</u>	<u>32,237</u>
Expenditures			
Current:			
Human Services			
County Home			
Contractual Services	847,046	842,046	5,000
Capital Outlay	122,775	70,132	52,643
Other	52,067	47,250	4,817
<i>Total Expenditures</i>	<u>1,021,888</u>	<u>959,428</u>	<u>62,460</u>
<i>Net Change in Fund Balance</i>	(93,888)	809	94,697
<i>Fund Balance Beginning of Year</i>	776,869	776,869	0
Prior Year Encumbrances Appropriated	8,246	8,246	0
<i>Fund Balance End of Year</i>	<u>\$691,227</u>	<u>\$785,924</u>	<u>\$94,697</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$867,394	\$628,015	(\$239,379)
Other	1,905	1,595	(310)
<i>Total Revenues</i>	<u>869,299</u>	<u>629,610</u>	<u>(239,689)</u>
Expenditures			
Current:			
Public Safety			
Courthouse Security			
Personal Services	306,119	256,073	50,046
Materials and Supplies	18,038	9,944	8,094
Contractual Services	92,792	58,747	34,045
Capital Outlay	168,735	64,034	104,701
Other	417,746	236,717	181,029
Total Public Safety	<u>1,003,430</u>	<u>625,515</u>	<u>377,915</u>
Employee Fringe Benefits			
Courthouse Security			
Fringe Benefits	64,971	26,958	38,013
PERS - County Share	41,536	36,873	4,663
Total Employee Fringe Benefits	<u>106,507</u>	<u>63,831</u>	<u>42,676</u>
<i>Total Expenditures</i>	<u>1,109,937</u>	<u>689,346</u>	<u>420,591</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(240,638)	(59,736)	180,902
Other Financing Sources			
Transfers In	81,021	81,021	0
<i>Net Change in Fund Balance</i>	(159,617)	21,285	180,902
<i>Fund Balance Beginning of Year</i>	843,152	843,152	0
<i>Prior Year Encumbrances Appropriated</i>	93,564	93,564	0
<i>Fund Balance End of Year</i>	<u><u>\$777,099</u></u>	<u><u>\$958,001</u></u>	<u><u>\$180,902</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Fund
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$500,000	\$474,981	(\$25,019)
Expenditures			
Current:			
Public Works			
Ditch Maintenance			
Contractual Services	4,035,092	175,077	3,860,015
<i>Net Change in Fund Balance</i>	(3,535,092)	299,904	3,834,996
<i>Fund Balance Beginning of Year</i>	6,312,372	6,312,372	0
Prior Year Encumbrances Appropriated	35,092	35,092	0
<i>Fund Balance End of Year</i>	<u>\$2,812,372</u>	<u>\$6,647,368</u>	<u>\$3,834,996</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$412,250	\$274,643	(\$137,607)
Fines and Forfeitures	21,619	14,403	(7,216)
Donations	6,054	4,033	(2,021)
Other	1,627	1,084	(543)
<i>Total Revenues</i>	<u>441,550</u>	<u>294,163</u>	<u>(147,387)</u>
Expenditures			
Current:			
Health			
Animal Control			
Personal Services	209,661	193,545	16,116
Materials and Supplies	27,469	24,919	2,550
Contractual Services	147,640	95,807	51,833
Capital Outlay	5,525	0	5,525
Other	21,744	6,077	15,667
Total Health	<u>412,039</u>	<u>320,348</u>	<u>91,691</u>
Employee Fringe Benefits			
Animal Control			
Fringe Benefits	72,246	68,996	3,250
PERS - County Share	29,353	23,486	5,867
Total Employee Fringe Benefits	<u>101,599</u>	<u>92,482</u>	<u>9,117</u>
<i>Total Expenditures</i>	<u>513,638</u>	<u>412,830</u>	<u>100,808</u>
<i>Excess of Revenues Under Expenditures</i>	(72,088)	(118,667)	(46,579)
Other Financing Uses			
Transfers Out	<u>(36,750)</u>	<u>0</u>	<u>36,750</u>
<i>Net Change in Fund Balance</i>	(108,838)	(118,667)	(9,829)
<i>Fund Balance Beginning of Year</i>	313,444	313,444	0
Prior Year Encumbrances Appropriated	<u>29,326</u>	<u>29,326</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$233,932</u></u>	<u><u>\$224,103</u></u>	<u><u>(\$9,829)</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$417,187	\$374,738	(\$42,449)
Other	24,813	22,288	(2,525)
<i>Total Revenues</i>	<u>442,000</u>	<u>397,026</u>	<u>(44,974)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
DRETAC Treasurer			
Personal Services	165,496	151,808	13,688
Materials and Supplies	4,828	1,964	2,864
Contractual Services	24,101	12,026	12,075
Capital Outlay	2,697	1,054	1,643
Other	4,838	1,595	3,243
Total General Government - Legislative and Executive	<u>201,960</u>	<u>168,447</u>	<u>33,513</u>
General Government - Judicial			
DRETAC Prosecutor			
Personal Services	214,000	123,458	90,542
Materials and Supplies	10,092	6,787	3,305
Contractual Services	24,176	18,725	5,451
Capital Outlay	29,716	15,000	14,716
Other	108,153	38,486	69,667
Total General Government - Judicial	<u>386,137</u>	<u>202,456</u>	<u>183,681</u>
Employee Fringe Benefits			
DRETAC Treasurer			
Fringe Benefits	40,141	32,470	7,671
PERS - County Share	22,672	21,253	1,419
Total DRETAC Treasurer	<u>62,813</u>	<u>53,723</u>	<u>9,090</u>
DRETAC Prosecutor			
Fringe Benefits	30,520	29,858	662
PERS - County Share	22,400	17,284	5,116
Total DRETAC Prosecutor	<u>52,920</u>	<u>47,142</u>	<u>5,778</u>
Total Employee Fringe Benefits	<u>115,733</u>	<u>100,865</u>	<u>14,868</u>
<i>Total Expenditures</i>	<u>703,830</u>	<u>471,768</u>	<u>232,062</u>
<i>Net Change in Fund Balance</i>	(261,830)	(74,742)	187,088
<i>Fund Balance Beginning of Year</i>	288,466	288,466	0
Prior Year Encumbrances Appropriated	<u>71,614</u>	<u>71,614</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$98,250</u>	<u>\$285,338</u>	<u>\$187,088</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$1,556,178	\$1,351,070	(\$205,108)
Intergovernmental	585,890	509,130	(76,760)
Donations	432	375	(57)
Other	66,671	57,884	(8,787)
<i>Total Revenues</i>	<u>2,209,171</u>	<u>1,918,459</u>	<u>(290,712)</u>
Expenditures			
Current:			
Public Safety			
Drug Law Enforcement and Education			
Personal Services	365,499	313,867	51,632
Materials and Supplies	8,866	7,904	962
Contractual Services	10,039	4,217	5,822
Capital Outlay	13,550	10,050	3,500
Other	88,679	57,303	31,376
Intergovernmental	1,620,000	1,569,928	50,072
Total Public Safety	<u>2,106,633</u>	<u>1,963,269</u>	<u>143,364</u>
Employee Fringe Benefits			
Drug Law Enforcement and Education			
Fringe Benefits	60,835	47,325	13,510
PERS - County Share	27,255	27,040	215
Total Employee Fringe Benefits	<u>88,090</u>	<u>74,365</u>	<u>13,725</u>
<i>Total Expenditures</i>	<u>2,194,723</u>	<u>2,037,634</u>	<u>157,089</u>
<i>Net Change in Fund Balance</i>	14,448	(119,175)	(133,623)
<i>Fund Balance Beginning of Year</i>	991,881	991,881	0
Prior Year Encumbrances Appropriated	181	181	0
<i>Fund Balance End of Year</i>	<u>\$1,006,510</u>	<u>\$872,887</u>	<u>(\$133,623)</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$35,223	\$23,276	(\$11,947)
Expenditures			
Current:			
General Government - Judicial			
Indigent Guardianship			
Other	116,294	20,300	95,994
<i>Net Change in Fund Balance</i>	(81,071)	2,976	84,047
<i>Fund Balance Beginning of Year</i>	102,532	102,532	0
Prior Year Encumbrances Appropriated	5,223	5,223	0
<i>Fund Balance End of Year</i>	<u>\$26,684</u>	<u>\$110,731</u>	<u>\$84,047</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$145	\$59	(\$86)
Intergovernmental	13,257	5,376	(7,881)
Donations	740	300	(440)
<i>Total Revenues</i>	<u>14,142</u>	<u>5,735</u>	<u>(8,407)</u>
Expenditures			
Current:			
Public Safety			
Juvenile Detention Center Donations			
Contractual Services	5,376	5,376	0
Other	5,661	989	4,672
<i>Total Expenditures</i>	<u>11,037</u>	<u>6,365</u>	<u>4,672</u>
<i>Net Change in Fund Balance</i>	3,105	(630)	(3,735)
<i>Fund Balance Beginning of Year</i>	1,079	1,079	0
Prior Year Encumbrances Appropriated	<u>2,266</u>	<u>2,266</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,450</u></u>	<u><u>\$2,715</u></u>	<u><u>(\$3,735)</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$56,000	\$35,870	(\$20,130)
Expenditures			
Current:			
Human Services			
Women's Shelter			
Contractual Services	72,128	64,087	8,041
<i>Net Change in Fund Balance</i>	(16,128)	(28,217)	(12,089)
<i>Fund Deficit Beginning of Year</i>	(10,530)	(10,530)	0
Prior Year Encumbrances Appropriated	27,128	27,128	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$470</u>	<u>(\$11,619)</u>	<u>(\$12,089)</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$483,919	\$363,934	(\$119,985)
Donations	24,912	18,735	(6,177)
Other	72,616	54,611	(18,005)
<i>Total Revenues</i>	<u>581,447</u>	<u>437,280</u>	<u>(144,167)</u>
Expenditures			
Current:			
Human Services			
Aging Disability Resource Center			
Personal Services	131,493	123,857	7,636
Contractual Services	8,783	6,594	2,189
Capital Outlay	762	0	762
Total Aging Disability Resource Center	<u>141,038</u>	<u>130,451</u>	<u>10,587</u>
Title III-B			
Personal Services	66,186	66,040	146
Materials and Supplies	6,238	5,273	965
Contractual Services	103,322	95,586	7,736
Total Title III-B	<u>175,746</u>	<u>166,899</u>	<u>8,847</u>
Title III-C			
Personal Services	140,669	139,916	753
Contractual Services	25,772	25,772	0
Other	13,667	13,667	0
Total Title III-C	<u>180,108</u>	<u>179,355</u>	<u>753</u>
Donations			
Personal Services	2,615	2,615	0
Contractual Services	16,587	12,862	3,725
Other	52,721	38,936	13,785
Total Donations	<u>71,923</u>	<u>54,413</u>	<u>17,510</u>
Activities			
Personal Services	43,764	40,340	3,424
Home Delivered Meals			
Contractual Services	50,180	40,537	9,643
Home Energy Assistance Program			
Personal Services	\$6,429	\$3,664	\$2,765

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Office for Older Adults Fund (continued)
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Medicare Improvements for Patients			
Personal Services	\$3,379	\$0	\$3,379
Seniors Trust Fund			
Capital Outlay	21,093	1,061	20,032
Other	35,354	0	35,354
Total Seniors Trust Fund	56,447	1,061	55,386
Total Human Services	729,014	616,720	112,294
Employee Fringe Benefits			
Aging Disability Resource Center			
Fringe Benefits	31,930	26,172	5,758
PERS - County Share	18,409	17,333	1,076
Total Aging Disability Resource Center	50,339	43,505	6,834
Title III-B			
Fringe Benefits	17,560	16,642	918
PERS - County Share	9,298	9,246	52
Total Title III-B	26,858	25,888	970
Title III-C			
Fringe Benefits	15,630	15,364	266
PERS - County Share	19,707	19,588	119
Total Title III-C	35,337	34,952	385
Donations			
Fringe Benefits	60	58	2
PERS - County Share	366	366	0
Total Donations	\$426	\$424	\$2

(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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Activities			
Fringe Benefits	\$1,019	\$906	\$113
PERS - County Share	6,097	5,647	450
Total Activities	7,116	6,553	563
Home Energy Assistance Program			
Fringe Benefits	163	101	62
PERS - County Share	907	520	387
Total Home Energy Assistance Program	1,070	621	449
Medicare Improvements for Patients			
Fringe Benefits	74	0	74
PERS - County Share	473	0	473
Total Medicare Improvements for Patients	547	0	547
Total Employee Fringe Benefits	121,693	111,943	9,750
<i>Total Expenditures</i>	850,707	728,663	122,044
<i>Excess of Revenues Under Expenditures</i>	(269,260)	(291,383)	(22,123)
Other Financing Sources			
Transfers In	293,748	293,748	0
<i>Net Change in Fund Balance</i>	24,488	2,365	(22,123)
<i>Fund Deficit Beginning of Year</i>	(3,531)	(3,531)	0
Prior Year Encumbrances Appropriated	26,486	26,486	0
<i>Fund Balance End of Year</i>	\$47,443	\$25,320	(\$22,123)

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$1,059,959	\$245,582	(\$814,377)
Expenditures			
Current:			
Public Safety			
Sheriff			
Personal Services	43,599	43,599	0
Contractual Services	465,054	44,282	420,772
Other	373,919	0	373,919
Total Public Safety	882,572	87,881	794,691
Employee Fringe Benefits			
Sheriff			
Fringe Benefits	6,208	5,688	520
PERS - County Share	6,363	6,363	0
Total Employee Fringe Benefits	12,571	12,051	520
<i>Total Expenditures</i>	895,143	99,932	795,211
<i>Net Change in Fund Balance</i>	164,816	145,650	(19,166)
<i>Fund Deficit Beginning of Year</i>	(35,810)	(35,810)	0
Prior Year Encumbrances Appropriated	3,856	3,856	0
<i>Fund Balance End of Year</i>	\$132,862	\$113,696	(\$19,166)

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$151,280	\$26,712	(\$124,568)
Expenditures			
Current:			
Economic Development and Assistance			
Port Authority			
Other	70,396	62,389	8,007
<i>Net Change in Fund Balance</i>	80,884	(35,677)	(116,561)
<i>Fund Balance Beginning of Year</i>	65,791	65,791	0
Prior Year Encumbrances Appropriated	3,325	3,325	0
<i>Fund Balance End of Year</i>	<u>\$150,000</u>	<u>\$33,439</u>	<u>(\$116,561)</u>

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,448,009	\$2,487,544	\$1,039,535
Other	6,491	11,151	4,660
<i>Total Revenues</i>	<u>1,454,500</u>	<u>2,498,695</u>	<u>1,044,195</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Auditor - Real Estate Assessment			
Personal Services	529,500	335,632	193,868
Materials and Supplies	100,713	64,000	36,713
Contractual Services	652,788	503,221	149,567
Capital Outlay	55,070	48,500	6,570
Other	39,783	25,500	14,283
Total General Government - Legislative and Executive	<u>1,377,854</u>	<u>976,853</u>	<u>401,001</u>
Employee Fringe Benefits			
Auditor - Real Estate Assessment			
Fringe Benefits	185,750	68,309	117,441
PERS - County Share	99,250	43,009	56,241
Unemployment	15,000	0	15,000
Total Employee Fringe Benefits	<u>300,000</u>	<u>111,318</u>	<u>188,682</u>
<i>Total Expenditures</i>	<u>1,677,854</u>	<u>1,088,171</u>	<u>589,683</u>
<i>Net Change in Fund Balance</i>	(223,354)	1,410,524	1,633,878
<i>Fund Balance Beginning of Year</i>	3,713,881	3,713,881	0
Prior Year Encumbrances Appropriated	<u>138,715</u>	<u>138,715</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,629,242</u></u>	<u><u>\$5,263,120</u></u>	<u><u>\$1,633,878</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$39,334	\$21,568	(\$17,766)
Interest	2,666	1,462	(1,204)
<i>Total Revenues</i>	<u>42,000</u>	<u>23,030</u>	<u>(18,970)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Revolving Loan			
Contractual Services	1,200	0	1,200
Other	158,993	1,000	157,993
<i>Total Expenditures</i>	<u>160,193</u>	<u>1,000</u>	<u>159,193</u>
<i>Net Change in Fund Balance</i>	(118,193)	22,030	140,223
<i>Fund Balance Beginning of Year</i>	<u>156,245</u>	<u>156,245</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$38,052</u></u>	<u><u>\$178,275</u></u>	<u><u>\$140,223</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Safe Communities Fund
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$155,343	\$58,556	(\$96,787)
Expenditures			
Current:			
Public Safety			
Safe Communities Program			
Personal Services	107,969	44,589	63,380
Contractual Services	5,371	2,179	3,192
Total Public Safety	113,340	46,768	66,572
Employee Fringe Benefits			
Safe Communities Program			
Fringe Benefits	2,335	965	1,370
PERS - County Share	19,266	7,635	11,631
Total Employee Fringe Benefits	21,601	8,600	13,001
<i>Total Expenditures</i>	134,941	55,368	79,573
<i>Net Change in Fund Balance</i>	20,402	3,188	(17,214)
<i>Fund Deficit Beginning of Year</i>	(10,402)	(10,402)	0
<i>Fund Balance (Deficit) End of Year</i>	\$10,000	(\$7,214)	(\$17,214)

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$33,411	\$21,409	(\$12,002)
Intergovernmental	1,361,096	872,155	(488,941)
Other	286	183	(103)
<i>Total Revenues</i>	<u>1,394,793</u>	<u>893,747</u>	<u>(501,046)</u>
Expenditures			
Current:			
Human Services			
Shelter Care and Youth Services			
Personal Services	607,347	317,894	289,453
Materials and Supplies	5,000	0	5,000
Contractual Services	756,380	408,204	348,176
Capital Outlay	107,895	61,128	46,767
Other	38,850	17,017	21,833
Total Human Services	<u>1,515,472</u>	<u>804,243</u>	<u>711,229</u>
Employee Fringe Benefits			
Shelter Care and Youth Services			
Fringe Benefits	226,577	110,966	115,611
PERS - County Share	85,175	44,353	40,822
Total Employee Fringe Benefits	<u>311,752</u>	<u>155,319</u>	<u>156,433</u>
<i>Total Expenditures</i>	<u>1,827,224</u>	<u>959,562</u>	<u>867,662</u>
<i>Net Change in Fund Balance</i>	(432,431)	(65,815)	366,616
<i>Fund Balance Beginning of Year</i>	597,011	597,011	0
Prior Year Encumbrances Appropriated	<u>57,009</u>	<u>57,009</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$221,589</u></u>	<u><u>\$588,205</u></u>	<u><u>\$366,616</u></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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Donations	\$259,210	\$172,942	(\$86,268)
Expenditures			
Current:			
Public Safety			
Sheriff Donations			
Other	303,556	243,880	59,676
<i>Net Change in Fund Balance</i>	(44,346)	(70,938)	(26,592)
<i>Fund Balance Beginning of Year</i>	82,385	82,385	0
Prior Year Encumbrances Appropriated	61,197	61,197	0
<i>Fund Balance End of Year</i>	<u>\$99,236</u>	<u>\$72,644</u>	<u>(\$26,592)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Title IV-D Fund
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$323,988	\$323,988	\$0
Expenditures			
Current:			
Human Services			
Title IV-D			
Personal Services	262,791	217,947	44,844
Materials and Supplies	4,761	4,259	502
Contractual Services	50,426	38,802	11,624
Capital Outlay	6,262	5,000	1,262
Other	950	950	0
Total Human Services	325,190	266,958	58,232
Employee Fringe Benefits			
Title IV-D			
Fringe Benefits	44,590	43,431	1,159
PERS - County Share	33,995	30,329	3,666
Total Employee Fringe Benefits	78,585	73,760	4,825
<i>Total Expenditures</i>	403,775	340,718	63,057
<i>Excess of Revenues Under Expenditures</i>	(79,787)	(16,730)	63,057
Other Financing Sources			
Transfers In	106,173	1,859	(104,314)
<i>Net Change in Fund Balance</i>	26,386	(14,871)	(41,257)
<i>Fund Deficit Beginning of Year</i>	(34,594)	(34,594)	0
Prior Year Encumbrances Appropriated	8,208	8,208	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	(\$41,257)	(\$41,257)

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$861,436	\$651,885	(\$209,551)
Intergovernmental	1,299,924	983,707	(316,217)
Other	219,028	165,748	(53,280)
<i>Total Revenues</i>	<u>2,380,388</u>	<u>1,801,340</u>	<u>(579,048)</u>
Expenditures			
Current:			
Human Services			
Transportation			
Personal Services	946,413	946,004	409
Materials and Supplies	13,267	12,979	288
Contractual Services	909,637	705,794	203,843
Capital Outlay	15,431	15,431	0
Other	30,391	15,491	14,900
Total Human Services	<u>1,915,139</u>	<u>1,695,699</u>	<u>219,440</u>
Employee Fringe Benefits			
Transportation			
Fringe Benefits	133,455	133,268	187
PERS - County Share	131,187	130,754	433
Total Employee Fringe Benefits	<u>264,642</u>	<u>264,022</u>	<u>620</u>
<i>Total Expenditures</i>	<u>2,179,781</u>	<u>1,959,721</u>	<u>220,060</u>
<i>Net Change in Fund Balance</i>	200,607	(158,381)	(358,988)
<i>Fund Deficit Beginning of Year</i>	(21,219)	(21,219)	0
Prior Year Encumbrances Appropriated	<u>72,695</u>	<u>72,695</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$252,083</u>	<u>(\$106,905)</u>	<u>(\$358,988)</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$110,940	\$0	(\$110,940)
Expenditures			
Current:			
Human Services			
Transportation Improvement			
Other	404,738	16,000	388,738
<i>Net Change in Fund Balance</i>	(293,798)	(16,000)	277,798
<i>Fund Balance Beginning of Year</i>	382,858	382,858	0
<i>Prior Year Encumbrances Appropriated</i>	10,940	10,940	0
<i>Fund Balance End of Year</i>	<u>\$100,000</u>	<u>\$377,798</u>	<u>\$277,798</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$195,064	\$95,582	(\$99,482)
Donations	357	175	(182)
<i>Total Revenues</i>	<u>195,421</u>	<u>95,757</u>	<u>(99,664)</u>
Expenditures			
Current:			
Human Services			
Victim Assistance Program			
Personal Services	115,532	62,071	53,461
Materials and Supplies	8,356	3,790	4,566
Contractual Services	6,787	2,130	4,657
Capital Outlay	3,120	1,585	1,535
Other	2,371	2,351	20
Total Human Services	<u>136,166</u>	<u>71,927</u>	<u>64,239</u>
Employee Fringe Benefits			
Victim Assistance Program			
Fringe Benefits	28,992	16,411	12,581
PERS - County Share	17,155	8,690	8,465
Total Employee Fringe Benefits	<u>46,147</u>	<u>25,101</u>	<u>21,046</u>
<i>Total Expenditures</i>	<u>182,313</u>	<u>97,028</u>	<u>85,285</u>
<i>Net Change in Fund Balance</i>	13,108	(1,271)	(14,379)
<i>Fund Deficit Beginning of Year</i>	(15,781)	(15,781)	0
Prior Year Encumbrances Appropriated	<u>2,998</u>	<u>2,998</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$325</u>	<u>(\$14,054)</u>	<u>(\$14,379)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Webcheck Program Fund
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$42,691	\$25,188	(\$17,503)
Expenditures			
Current:			
Human Services			
Webcheck Program			
Other	60,738	32,492	28,246
<i>Net Change in Fund Balance</i>	(18,047)	(7,304)	10,743
<i>Fund Balance Beginning of Year</i>	40,221	40,221	0
Prior Year Encumbrances Appropriated	10,121	10,121	0
<i>Fund Balance End of Year</i>	<u>\$32,295</u>	<u>\$43,038</u>	<u>\$10,743</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$49,067	\$33,549	(\$15,518)
Intergovernmental	2,097,231	1,433,962	(663,269)
Other	73,930	50,549	(23,381)
<i>Total Revenues</i>	<u>2,220,228</u>	<u>1,518,060</u>	<u>(702,168)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Workforce Development			
Personal Services	109,295	91,292	18,003
Materials and Supplies	1,385	1,250	135
Contractual Services	1,645,994	1,231,549	414,445
Other	39,641	25,598	14,043
Total General Government - Legislative and Executive	<u>1,796,315</u>	<u>1,349,689</u>	<u>446,626</u>
Employee Fringe Benefits			
Workforce Development			
Fringe Benefits	25,868	19,141	6,727
PERS - County Share	14,858	10,188	4,670
Total Employee Fringe Benefits	<u>40,726</u>	<u>29,329</u>	<u>11,397</u>
<i>Total Expenditures</i>	<u>1,837,041</u>	<u>1,379,018</u>	<u>458,023</u>
<i>Net Change in Fund Balance</i>	383,187	139,042	(244,145)
<i>Fund Deficit Beginning of Year</i>	(50,247)	(50,247)	0
Prior Year Encumbrances Appropriated	<u>5,461</u>	<u>5,461</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$338,401</u></u>	<u><u>\$94,256</u></u>	<u><u>(\$244,145)</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, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$884,285	\$701,034	(\$183,251)
Intergovernmental	79,033	62,655	(16,378)
Other	163,502	162,284	(1,218)
<i>Total Revenues</i>	<u>1,126,820</u>	<u>925,973</u>	<u>(200,847)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Other	2,500	0	2,500
Debt Service:			
Principal Retirement	855,000	855,000	0
Interest and Fiscal Charges	289,320	288,579	741
Total Debt Service	<u>1,144,320</u>	<u>1,143,579</u>	<u>741</u>
<i>Total Expenditures</i>	<u>1,146,820</u>	<u>1,143,579</u>	<u>3,241</u>
<i>Net Change in Fund Balance</i>	(20,000)	(217,606)	(197,606)
<i>Fund Balance Beginning of Year</i>	<u>255,413</u>	<u>255,413</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$235,413</u></u>	<u><u>\$37,807</u></u>	<u><u>(\$197,606)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Assessment Bond Retirement Fund
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$164,923	\$83,678	(\$81,245)
Expenditures			
Debt Service:			
Principal Retirement	105,164	105,162	2
Interest and Fiscal Charges	52,837	52,831	6
<i>Total Expenditures</i>	158,001	157,993	8
<i>Net Change in Fund Balance</i>	6,922	(74,315)	(81,237)
<i>Fund Deficit Beginning of Year</i>	(75,732)	(75,732)	0
Prior Year Encumbrances Appropriated	68,828	68,828	0
<i>Fund Balance (Deficit) End of Year</i>	\$18	(\$81,219)	(\$81,237)

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, 2016

	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	320,509	200,001	120,508
Other	50,000	0	50,000
<i>Total Expenditures</i>	<u>370,509</u>	<u>200,001</u>	<u>170,508</u>
<i>Net Change in Fund Balance</i>	(370,509)	(200,001)	170,508
<i>Fund Balance Beginning of Year</i>	383,682	383,682	0
Prior Year Encumbrances Appropriated	<u>35,909</u>	<u>35,909</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$49,082</u>	<u>\$219,590</u>	<u>\$170,508</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$464,682	\$166,144	(\$298,538)
Interest	1,282	1,098	(184)
Other	31,948	27,353	(4,595)
<i>Total Revenues</i>	<u>497,912</u>	<u>194,595</u>	<u>(303,317)</u>
Expenditures			
Capital Outlay			
County Capital Improvements			
Contractual Services	2,123,329	1,991,852	131,477
Capital Outlay	414,591	300,231	114,360
Other	2,450	1,700	750
<i>Total Expenditures</i>	<u>2,540,370</u>	<u>2,293,783</u>	<u>246,587</u>
<i>Excess of Revenues Under Expenditures</i>	(2,042,458)	(2,099,188)	(56,730)
Other Financing Sources			
General Obligation Bonds Issued	1,800,000	1,800,000	0
<i>Net Change in Fund Balance</i>	(242,458)	(299,188)	(56,730)
<i>Fund Deficit Beginning of Year</i>	(162,462)	(162,462)	0
Prior Year Encumbrances Appropriated	432,476	432,476	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$27,556</u>	<u>(\$29,174)</u>	<u>(\$56,730)</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$2,444,959	\$767,249	(\$1,677,710)
Expenditures			
Capital Outlay	2,444,959	767,249	1,677,710
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Highway ODOT Fund
For the Year Ended December 31, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$2,000,000	\$1,267,741	(\$732,259)
Expenditures			
Capital Outlay	2,000,000	1,267,741	732,259
<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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$11,993,867	\$12,989,999	\$996,132
Other	8,922	9,663	741
<i>Total Revenues</i>	<u>12,002,789</u>	<u>12,999,662</u>	<u>996,873</u>
Expenses			
Self-Insurance:			
Personal Services	105,444	105,444	0
Contractual Services	2,150,000	1,973,403	176,597
Claims	10,225,000	9,806,324	418,676
Other	261,437	164,769	96,668
Total Self-Insurance	<u>12,741,881</u>	<u>12,049,940</u>	<u>691,941</u>
Employee Fringe Benefits:			
Fringe Benefits	12,419	12,419	0
PERS - County Share	9,386	9,386	0
Total Employee Fringe Benefits	<u>21,805</u>	<u>21,805</u>	<u>0</u>
<i>Total Expenses</i>	<u>12,763,686</u>	<u>12,071,745</u>	<u>691,941</u>
<i>Net Change in Fund Equity</i>	(760,897)	927,917	1,688,814
<i>Fund Equity Beginning of Year</i>	762,081	762,081	0
Prior Year Encumbrances Appropriated	<u>2,789</u>	<u>2,789</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$3,973</u></u>	<u><u>\$1,692,787</u></u>	<u><u>\$1,688,814</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$400,000	\$424,224	\$24,224
Expenses			
Workers' Compensation:			
Personal Services	109,006	106,451	2,555
Materials and Supplies	8,997	1,921	7,076
Contractual Services	125,089	76,870	48,219
Claims	250,000	108,289	141,711
Other	186,485	145,198	41,287
Total Workers' Compensation	679,577	438,729	240,848
Employee Fringe Benefits:			
Fringe Benefits	25,177	22,786	2,391
PERS - County Share	13,552	12,975	577
Total Employee Fringe Benefits	38,729	35,761	2,968
<i>Total Expenses</i>	718,306	474,490	243,816
<i>Net Change in Fund Equity</i>	(318,306)	(50,266)	268,040
<i>Fund Equity Beginning of Year</i>	807,071	807,071	0
Prior Year Encumbrances Appropriated	43,271	43,271	0
<i>Fund Equity End of Year</i>	\$532,036	\$800,076	\$268,040

STATISTICAL SECTION

This page intentionally left blank.

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.

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

	2016	2015 (1)	2014	2013
Governmental Activities:				
Net Investment in Capital Assets	\$48,140,122	\$49,326,620	\$51,937,761	\$52,344,708
Restricted:				
Capital Projects	605,841	0	0	90,565
Debt Service	3,067,338	3,603,402	3,815,126	3,697,889
Developmentally Disabled Education	22,327,937	20,372,092	18,450,174	17,205,442
County Schools Permanent Improvements	1,984,040	1,971,136	1,879,008	1,697,954
Public Assistance	491,718	934,741	1,462,348	1,599,905
ADAMH Operations	5,872,410	5,509,155	5,326,872	5,041,596
Road and Bridge Repairs	8,092,672	7,251,198	7,015,444	7,429,257
Children Support Enforcement	0	0	0	0
County Home Operations	856,038	843,932	764,597	936,795
Courthouse Security	1,043,046	958,268	792,117	672,029
Ditch Maintenance	6,701,943	6,370,268	6,088,884	5,700,452
Drug Enforcement	907,235	1,022,056	963,301	1,103,516
Real Estate Assessments	5,308,156	3,779,714	1,775,067	4,988,365
Shelter Care and Youth Services	597,591	620,247	551,317	556,257
Other Purposes	3,408,224	3,163,270	2,708,077	2,467,212
Unclaimed Monies	64,717	62,147	83,095	62,326
Unrestricted	<u>(28,436,377)</u>	<u>(28,955,694)</u>	<u>(29,403,927)</u>	<u>7,545,676</u>
<i>Total Governmental Activities Net Position</i>	<u>81,032,651</u>	<u>76,832,552</u>	<u>74,209,261</u>	<u>113,139,944</u>
Business-Type Activities:				
Net Investment in Capital Assets	186,350,512	181,276,648	176,421,690	174,456,514
Unrestricted	<u>24,289,779</u>	<u>22,704,490</u>	<u>18,524,735</u>	<u>15,170,203</u>
<i>Total Business-Type Activities Net Position</i>	<u>210,640,291</u>	<u>203,981,138</u>	<u>194,946,425</u>	<u>189,626,717</u>
Primary Government:				
Net Investment in Capital Assets	234,490,634	230,603,268	228,359,451	226,801,222
Restricted	61,328,906	56,461,626	51,675,427	53,249,560
Unrestricted	<u>(4,146,598)</u>	<u>(6,251,204)</u>	<u>(10,879,192)</u>	<u>22,715,879</u>
<i>Total Primary Government Net Position</i>	<u>\$291,672,942</u>	<u>\$280,813,690</u>	<u>\$269,155,686</u>	<u>\$302,766,661</u>

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

2012	2011	2010	2009	2008	2007
\$51,616,330	\$50,525,639	\$53,195,136	\$51,030,953	\$52,625,533	\$51,385,294
87,588	395,602	455,208	551,462	621,699	1,028,721
3,656,020	3,218,227	2,885,821	2,991,891	225,801	3,773,761
14,041,395	14,096,279	13,941,015	14,583,294	15,720,854	16,446,472
1,581,960	1,451,362	1,582,717	1,445,796	1,439,886	N/A
1,468,574	1,164,619	1,192,563	2,927,725	137,788	614,454
4,692,177	4,105,626	3,981,125	3,975,937	3,310,238	3,624,453
6,795,554	6,320,565	5,776,947	6,350,019	6,489,142	6,191,717
69,549	240,812	559,839	1,151,561	933,617	419,666
1,049,643	930,043	640,390	331,154	209,194	214,122
722,452	739,863	0	23,482	0	8,602
5,318,459	4,941,924	4,523,770	4,074,508	3,520,673	3,104,589
1,395,717	1,311,228	1,321,513	1,497,784	1,291,385	920,569
3,575,349	2,334,038	2,321,485	833,125	4,393,295	2,961,716
421,435	485,482	404,831	551,135	976,090	1,269,686
3,038,371	2,776,226	2,110,392	2,578,159	2,496,268	3,710,374
60,919	52,703	75,486	127,881	127,881	N/A
4,439,452	4,716,262	5,769,881	4,183,113	7,429,947	9,350,317
104,030,944	99,806,500	100,738,119	99,208,979	101,949,291	105,024,513
173,421,462	169,889,909	169,463,159	170,502,818	169,265,391	166,041,754
12,745,247	12,824,257	13,552,616	15,373,713	16,960,024	19,981,567
186,166,709	182,714,166	183,015,775	185,876,531	186,225,415	186,023,321
225,037,792	220,415,548	222,658,295	221,533,771	221,890,924	217,427,048
47,975,162	44,564,599	41,773,102	43,994,913	41,893,811	44,288,902
17,184,699	17,540,519	19,322,497	19,556,826	24,389,971	29,331,884
\$290,197,653	\$282,520,666	\$283,753,894	\$285,085,510	\$288,174,706	\$291,047,834

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

	2016	2015 (1)	2014	2013
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government:				
Legislative and Executive	\$4,987,967	\$5,179,381	\$4,865,065	\$4,743,548
Judicial	2,764,913	2,216,188	2,689,680	2,551,986
Public Safety	4,071,324	4,226,902	4,168,766	4,472,812
Public Works	498,960	679,355	1,017,213	1,857,910
Health	509,936	484,109	536,051	562,545
Human Services	1,728,432	1,741,001	1,764,018	1,867,553
Economic Developmental and Assistance - Primary Government	25,239	40,108	191,730	25,632
Economic Developmental and Assistance - External Government	78,157	69,401	77,314	90,386
Subtotal - Charges for Services	<u>14,664,928</u>	<u>14,636,445</u>	<u>15,309,837</u>	<u>16,172,372</u>
Operating Grants and Contributions:				
General Government				
Legislative and Executive	1,371,973	1,241,089	930,338	930,937
Judicial	2,083,063	2,040,429	1,896,460	1,925,589
Public Safety	2,641,224	2,773,337	2,240,682	1,799,149
Public Works	7,990,427	7,892,218	8,115,232	7,719,936
Health	12,179,355	10,982,043	11,824,967	11,019,737
Human Services	9,428,138	9,388,654	9,392,717	8,665,887
Economic Developmental and Assistance - Primary Government	353,241	170,512	373,129	403,129
Subtotal - Operating Grants and Contributions	<u>36,047,421</u>	<u>34,488,282</u>	<u>34,773,525</u>	<u>32,464,364</u>
Capital Grants and Contributions:				
Public Works	2,001,913	3,329,407	2,503,095	2,387,143
<i>Total Governmental Activities Program Revenues</i>	<u>52,714,262</u>	<u>52,454,134</u>	<u>52,586,457</u>	<u>51,023,879</u>
Business-Type Activities:				
Charges for Services:				
Sewer	15,035,396	14,856,464	14,472,042	14,276,440
Water	10,042,272	9,199,490	7,617,602	7,723,358
Solid Waste	6,089,808	6,716,244	8,460,604	8,231,460
Subtotal - Charges for Services	<u>31,167,476</u>	<u>30,772,198</u>	<u>30,550,248</u>	<u>30,231,258</u>
Operating Grants and Contributions:				
Sewer	0	0	0	0
Solid Waste	0	0	0	0
Subtotal - Operating Grants and Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Capital Grants and Contributions				
Sewer	6,581,393	6,316,994	5,717,169	4,850,267
Water	4,148,956	5,126,242	1,355,270	1,530,428
Solid Waste	2,763	2,763	0	0
Subtotal - Capital Grants and Contributions	<u>10,733,112</u>	<u>11,445,999</u>	<u>7,072,439</u>	<u>6,380,695</u>
<i>Total Business-Type Activities Program Revenues</i>	<u>41,900,588</u>	<u>42,218,197</u>	<u>37,622,687</u>	<u>36,611,953</u>
<i>Total Primary Government Program Revenues</i>	<u>\$94,614,850</u>	<u>\$94,672,331</u>	<u>\$90,209,144</u>	<u>\$87,635,832</u>

2012	2011	2010	2009	2008	2007
\$4,923,825	\$3,320,397	\$4,784,202	\$3,188,215	\$4,885,054	\$4,696,651
2,327,476	2,789,859	2,709,125	2,271,967	1,994,314	2,321,722
3,968,673	4,595,704	4,182,945	3,408,551	3,335,441	3,945,645
3,184,827	2,248,258	1,233,953	3,772,958	3,464,748	939,929
565,435	829,571	1,024,622	1,440,497	2,389,715	1,489,972
1,978,327	2,761,998	2,522,813	2,094,573	3,056,609	3,603,266
79,245	35,809	29,205	33,222	36,630	20,853
68,851	80,763	91,473	142,429	275,806	185,411
17,096,659	16,662,359	16,578,338	16,352,412	19,438,317	17,203,449
1,572,200	1,182,362	1,821,937	2,243,402	1,350,554	1,164,470
1,876,175	1,678,434	1,503,418	2,695,718	1,888,887	2,095,326
1,817,315	1,928,915	1,949,671	2,142,172	1,609,344	2,323,690
7,662,866	7,638,516	7,702,432	7,405,575	7,301,182	8,372,094
10,621,977	12,077,770	11,908,126	11,456,043	9,631,758	9,074,866
8,665,279	7,511,369	7,523,361	17,418,423	13,033,931	15,625,990
914,809	751,275	1,384,455	524,872	417,636	478,582
33,130,621	32,768,641	33,793,400	43,886,205	35,233,292	39,135,018
1,900,214	2,360,628	1,774,421	1,136,502	858,418	1,469,782
52,127,494	51,791,628	52,146,159	61,375,119	55,530,027	57,808,249
13,766,883	10,563,824	12,571,839	12,210,065	11,588,643	11,913,628
8,251,923	7,283,208	7,852,672	5,657,196	5,904,231	6,973,550
7,903,489	8,988,171	7,103,600	7,007,581	6,991,307	7,121,668
29,922,295	26,835,203	27,528,111	24,874,842	24,484,181	26,008,846
158,211	0	0	0	0	0
49,042	40,735	0	50,000	0	0
207,253	40,735	0	50,000	0	0
4,838,531	5,960,251	4,791,201	4,773,715	4,993,197	5,489,513
3,334,964	916,923	930,911	3,008,675	2,371,022	4,529,012
0	0	0	0	0	0
8,173,495	6,877,174	5,722,112	7,782,390	7,364,219	10,018,525
38,303,043	33,753,112	33,250,223	32,707,232	31,848,400	36,027,371
\$90,430,537	\$85,544,740	\$85,396,382	\$94,082,351	\$87,378,427	\$93,835,620

(continued)

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

	2016	2015	2014	2013
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$26,850,442	\$27,065,557	\$29,280,582	\$22,721,979
Judicial	11,741,613	10,828,349	11,226,697	10,504,510
Public Safety	22,445,001	21,611,978	20,403,238	19,935,172
Public Works	9,452,127	11,334,359	11,281,321	9,318,106
Health	26,746,760	25,217,869	26,153,247	23,500,070
Human Services	17,098,026	16,893,025	16,208,862	14,853,813
Economic Developmental and Assistance - Primary Government	574,702	337,287	480,672	562,966
Economic Developmental and Assistance - External Government	279,853	281,862	282,105	297,347
Interest and Fiscal Charges	297,394	291,290	193,361	221,278
<i>Total Governmental Activities Expenses</i>	<u>115,485,918</u>	<u>113,861,576</u>	<u>115,510,085</u>	<u>101,915,241</u>
Business-Type Activities:				
Sewer	19,001,448	18,139,032	18,303,839	17,704,136
Water	10,334,207	9,351,461	8,533,493	8,537,490
Solid Waste	6,609,794	6,173,325	8,288,319	7,155,181
<i>Total Business-Type Activities Expenses</i>	<u>35,945,449</u>	<u>33,663,818</u>	<u>35,125,651</u>	<u>33,396,807</u>
<i>Total Primary Government Expenses</i>	<u>151,431,367</u>	<u>147,525,394</u>	<u>150,635,736</u>	<u>135,312,048</u>
Net (Expense)/Revenue				
Governmental Activities	(62,771,656)	(61,407,442)	(62,923,628)	(50,891,362)
Business-Type Activities	5,955,139	8,554,379	2,497,036	3,215,146
<i>Total Primary Government Net Expense</i>	<u>(56,816,517)</u>	<u>(52,853,063)</u>	<u>(60,426,592)</u>	<u>(47,676,216)</u>
General Revenues, Transfers and Gain on Sale of Capital Assets				
Governmental Activities				
Taxes:				
Property Taxes Levied For:				
General Purposes	9,744,375	9,226,725	9,262,556	9,427,691
Debt Service	706,574	824,578	675,639	623,450
Achievement Center	15,615,644	14,936,096	14,989,768	15,036,104
County Home	804,375	773,456	767,968	770,424
DRETAC	374,738	373,652	423,613	404,672
Drug Enforcement	1,370,654	1,353,528	1,343,997	1,340,668
Sales Taxes Levied for:				
General Purposes	12,879,270	12,485,531	11,689,193	10,886,301
Achievement Center	16,075	13,506	13,474	12,544
School Sales Tax	12,856,337	12,437,723	11,669,906	10,868,663
Port Authority	0	535	1,922	0
Property Transfer Taxes	2,590,112	2,302,491	1,876,448	1,935,556
Grants and Entitlements not Restricted to Specific Programs	5,508,104	5,287,419	4,582,953	5,752,786
Unrestricted Contributions	0	0	100	0
Interest	844,032	796,269	524,188	249,996
Miscellaneous	3,661,465	3,219,224	2,882,150	2,691,507
Transfers	0	0	0	0
<i>Total Governmental Activities</i>	<u>66,971,755</u>	<u>64,030,733</u>	<u>60,703,875</u>	<u>60,000,362</u>
Business-Type Activities				
Interest	0	0	0	0
Gain on Sale of Capital Assets	0	226,574	0	0
Miscellaneous	704,014	253,760	315,523	244,862
Transfers	0	0	0	0
<i>Total Business-Type Activities</i>	<u>704,014</u>	<u>480,334</u>	<u>315,523</u>	<u>244,862</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>67,675,769</u>	<u>64,511,067</u>	<u>61,019,398</u>	<u>60,245,224</u>
Change in Net Position				
Governmental Activities	4,200,099	2,623,291	(2,219,753)	9,109,000
Business-Type Activities	6,659,153	9,034,713	2,812,559	3,460,008
<i>Total Primary Government Change in Net Position</i>	<u>\$10,859,252</u>	<u>\$11,658,004</u>	<u>\$592,806</u>	<u>\$12,569,008</u>

(1) Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015.

2012	2011	2010	2009	2008	2007
\$23,878,766	\$21,536,869	\$22,289,964	\$26,863,243	\$14,182,373	\$14,877,629
10,238,925	10,701,479	10,578,428	10,976,773	8,581,800	9,916,760
19,035,208	20,013,796	19,949,574	20,766,755	21,997,104	22,269,795
9,428,251	12,790,269	9,294,399	10,820,372	12,611,517	9,411,419
23,903,568	25,052,824	25,195,670	26,717,333	26,373,938	25,604,433
14,070,191	13,641,518	15,988,908	21,207,981	23,418,045	23,986,084
848,556	998,437	1,432,185	753,025	584,872	635,351
238,511	319,065	347,660	681,637	534,219	844,663
242,479	272,329	306,928	438,320	483,529	592,024
101,884,455	105,326,586	105,383,716	119,225,439	108,767,397	108,138,158
18,655,862	18,270,399	20,828,421	18,539,772	17,969,039	18,133,740
8,899,469	8,563,091	9,020,627	9,665,929	8,603,404	8,050,540
7,369,582	7,418,894	7,138,700	7,366,862	7,129,812	7,359,091
34,924,913	34,252,384	36,987,748	35,572,563	33,702,255	33,543,371
136,809,368	139,578,970	142,371,464	154,798,002	142,469,652	141,681,529
(49,756,961)	(53,534,958)	(53,237,557)	(57,850,320)	(53,237,370)	(50,329,909)
3,378,130	(499,272)	(3,737,525)	(2,865,331)	(1,853,855)	2,484,000
(46,378,831)	(54,034,230)	(56,975,082)	(60,715,651)	(55,091,225)	(47,845,909)
9,535,503	9,651,336	10,793,206	9,761,212	10,172,530	10,786,094
623,422	552,478	671,082	1,441,748	996,553	1,103,531
12,428,697	11,505,321	11,304,090	11,495,383	10,612,384	11,186,442
760,346	798,861	816,177	761,689	806,357	741,164
461,458	431,495	461,973	509,224	0	0
1,338,971	1,363,322	1,446,450	1,377,487	1,397,438	1,420,319
10,489,333	9,941,056	9,318,695	9,090,247	9,652,973	9,952,476
11,634	11,839	11,367	9,173	0	0
10,478,018	9,919,086	9,358,492	8,967,815	0	0
0	0	0	0	0	0
1,614,330	1,416,345	1,413,932	1,339,442	1,580,720	823,231
3,246,309	4,578,932	5,369,766	6,570,155	7,018,100	4,363,731
0	0	0	0	0	0
379,767	741,064	1,402,345	1,149,958	3,113,294	5,395,844
2,613,617	1,738,311	2,399,122	2,636,475	4,811,799	5,850,941
0	(46,107)	0	0	0	0
53,981,405	52,603,339	54,766,697	55,110,008	50,162,148	51,623,773
0	0	375,000	1,303,888	582,842	1,524,946
0	0	0	0	0	0
74,413	151,556	501,769	1,212,559	1,473,107	550,968
0	46,107	0	0	0	0
74,413	197,663	876,769	2,516,447	2,055,949	2,075,914
54,055,818	52,801,002	55,643,466	57,626,455	52,218,097	53,699,687
4,224,444	(931,619)	1,529,140	(2,740,312)	(3,075,222)	1,293,864
3,452,543	(301,609)	(2,860,756)	(348,884)	202,094	4,559,914
\$7,676,987	(\$1,233,228)	(\$1,331,616)	(\$3,089,196)	(\$2,873,128)	\$5,853,778

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

	2016	2015	2014	2013
General Fund				
Nonspendable	\$164,280	\$147,014	\$190,444	\$132,599
Restricted	142,287	138,738	130,198	129,411
Assigned	361,869	0	329,517	450,385
Unassigned	9,300,556	7,777,693	6,913,621	7,544,859
Reserved	N/A	N/A	N/A	N/A
Unreserved	N/A	N/A	N/A	N/A
Total General Fund	9,968,992	8,063,445	7,563,780	8,257,254
All Other Governmental Funds				
Nonspendable	578,972	633,127	468,279	379,828
Restricted	56,198,205	51,246,104	46,054,425	47,684,254
Assigned	304,655	419,591	534,747	300,501
Unassigned (Deficit)	(639,862)	(740,047)	(762,214)	(969,147)
Reserved	N/A	N/A	N/A	N/A
Unreserved, Undesignated, Reported in:				
Special Revenue funds	N/A	N/A	N/A	N/A
Debt Service funds (Deficit)	N/A	N/A	N/A	N/A
Capital Projects funds	N/A	N/A	N/A	N/A
Total All Other Governmental Funds	56,441,970	51,558,775	46,295,237	47,395,436
Total Governmental Funds	\$66,410,962	\$59,622,220	\$53,859,017	\$55,652,690

Note: During 2011, the County implemented GASB 54.

2012	2011	2010	2009	2008	2007
\$137,065	\$145,231	\$82,411	N/A	N/A	N/A
113,066	88,730	82,954	N/A	N/A	N/A
325,330	91,494	90,020	N/A	N/A	N/A
6,762,811	7,055,080	7,941,659	N/A	N/A	N/A
N/A	N/A	N/A	\$676,904	\$326,735	\$654,748
N/A	N/A	N/A	6,498,724	8,796,328	12,172,698
<u>7,338,272</u>	<u>7,380,535</u>	<u>8,197,044</u>	<u>7,175,628</u>	<u>9,123,063</u>	<u>12,827,446</u>
506,133	560,439	584,258	N/A	N/A	N/A
42,018,554	38,590,013	34,563,506	N/A	N/A	N/A
372,907	395,602	139,908	N/A	N/A	N/A
(1,309,345)	(2,577,324)	941,126	N/A	N/A	N/A
N/A	N/A	N/A	1,534,811	1,954,618	1,786,384
N/A	N/A	N/A	32,653,687	36,307,156	34,679,323
N/A	N/A	N/A	(141,744)	146,988	515,801
N/A	N/A	N/A	367,907	346,621	892,736
<u>41,588,249</u>	<u>36,968,730</u>	<u>36,228,798</u>	<u>34,414,661</u>	<u>38,755,383</u>	<u>37,874,244</u>
<u>\$48,926,521</u>	<u>\$44,349,265</u>	<u>\$44,425,842</u>	<u>\$41,590,289</u>	<u>\$47,878,446</u>	<u>\$50,701,690</u>

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

	2016	2015	2014	2013
Revenues				
Property Taxes	\$28,239,623	\$27,610,091	\$28,003,392	\$27,864,014
Sales Taxes	25,751,682	24,937,295	23,374,495	21,767,508
Property Transfer Taxes	2,590,112	2,302,491	1,876,448	1,935,556
Charges for Services	13,669,218	14,218,260	14,504,196	14,881,065
Licenses and Permits	13,048	11,904	8,950	6,516
Fines and Forfeitures	599,233	529,441	600,058	531,661
Intergovernmental	43,179,262	42,552,561	40,683,547	39,920,060
Special Assessments	558,659	548,312	724,542	973,069
Interest	844,032	796,269	524,188	249,996
Rentals	215,459	197,722	175,793	174,220
Donations	373,874	326,832	234,764	210,949
Other	3,661,465	3,219,224	2,882,150	2,691,507
<i>Total Revenues</i>	<u>119,695,667</u>	<u>117,250,402</u>	<u>113,592,523</u>	<u>111,206,121</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	25,540,762	25,670,117	28,461,033	22,131,746
Judicial	11,243,394	10,909,164	11,205,734	10,802,232
Public Safety	21,026,469	20,991,977	20,219,878	19,838,481
Public Works	8,185,016	8,714,137	9,861,052	7,990,560
Health	26,380,875	24,508,549	25,740,292	23,288,658
Human Services	16,630,309	16,170,902	15,615,537	14,843,524
Economic Development and Assistance	574,702	337,287	480,672	562,966
Capital Outlay	3,607,398	8,391,180	2,687,712	3,567,340
Intergovernmental	279,853	281,862	282,105	297,347
Debt Service:				
Principal Retirement	925,403	630,686	728,915	927,942
Interest and Fiscal Charges	312,744	281,338	199,018	229,156
Bond Issuance Costs	0	247,383	0	0
<i>Total Expenditures</i>	<u>114,706,925</u>	<u>117,134,582</u>	<u>115,481,948</u>	<u>104,479,952</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,988,742</u>	<u>115,820</u>	<u>(1,889,425)</u>	<u>6,726,169</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	14,862	0
Loans Issued	0	0	80,890	0
General Obligation Notes Issued	0	0	0	0
General Obligation Bonds Issued	1,800,000	5,400,000	0	0
Premium on General Obligation Bonds Issued	0	247,383	0	0
Refunding Bonds Issued	0	0	0	0
Premium on Refunding Bonds	0	0	0	0
Repayment to Refunded Bond Escrow Agent	0	0	0	0
Transfers In	1,846,790	1,931,652	2,338,008	2,058,579
Transfers Out	(1,846,790)	(1,931,652)	(2,338,008)	(2,058,579)
<i>Total Other Financing Sources (Uses)</i>	<u>1,800,000</u>	<u>5,647,383</u>	<u>95,752</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>\$6,788,742</u>	<u>\$5,763,203</u>	<u>(\$1,793,673)</u>	<u>\$6,726,169</u>
Debt Service as a Percentage of Noncapital Expenditures	1.1%	0.8%	0.8%	1.1%

2012	2011	2010	2009	2008	2007
\$24,621,869	\$24,837,399	\$25,420,131	\$24,756,336	\$24,238,657	\$25,215,487
20,978,985	19,871,981	18,688,554	18,067,235	11,092,859	9,952,476
1,614,330	1,416,345	1,413,932	1,339,442	1,580,720	823,231
15,352,936	14,121,707	14,745,023	11,871,489	15,624,183	15,406,823
6,057	904	14,587	44,803	7,886	5,965
487,268	724,864	703,778	730,045	778,235	821,902
39,613,270	39,570,798	44,395,876	46,991,976	42,385,418	47,301,110
940,211	1,113,220	755,882	739,515	3,308,693	877,193
379,767	741,064	1,402,345	1,149,958	3,113,294	5,395,844
203,876	200,283	258,837	263,204	344,988	377,782
203,953	267,741	179,073	199,653	218,528	192,697
2,613,617	1,720,700	2,380,448	2,636,475	4,811,799	5,850,941
107,016,139	104,587,006	110,358,466	108,790,131	107,505,260	112,221,451
22,545,523	21,631,013	21,834,199	25,793,579	13,800,498	15,110,565
10,488,542	10,241,170	10,402,260	10,407,761	8,758,616	9,820,561
18,606,683	19,823,252	20,055,425	19,862,506	21,871,908	21,253,841
8,455,132	8,052,821	9,010,148	8,380,943	11,094,849	8,197,916
23,387,209	24,737,735	25,032,578	25,423,067	26,205,108	25,212,522
13,679,537	13,511,589	15,936,779	20,523,361	23,032,296	24,017,798
845,603	998,437	1,432,185	753,025	584,872	635,354
3,518,525	5,406,273	1,933,073	2,353,899	1,686,371	1,729,362
238,511	319,065	347,660	681,637	847,130	844,663
1,975,759	793,561	959,116	1,920,601	1,992,578	2,209,568
305,101	274,625	311,949	381,136	491,111	592,584
0	0	0	116,035	0	0
104,046,125	105,789,541	107,255,372	116,597,550	110,365,337	109,624,734
2,970,014	(1,202,535)	3,103,094	(7,807,419)	(2,860,077)	2,596,717
37,411	0	30,163	303,227	36,833	21,733
0	22,065	0	0	0	0
0	1,150,000	0	0	0	0
1,499,918	0	0	4,865,000	0	0
53,352	0	0	53,505	0	0
460,000	0	0	0	0	0
9,181	0	0	0	0	0
(452,620)	0	0	(3,702,470)	0	0
1,802,626	1,706,483	2,134,524	968,173	3,121,574	2,743,940
(1,802,626)	(1,752,590)	(2,134,524)	(968,173)	(3,121,574)	(2,743,940)
1,607,242	1,125,958	30,163	1,519,262	36,833	21,733
\$4,577,256	(\$76,577)	\$3,133,257	(\$6,288,157)	(\$2,823,244)	\$2,618,450
2.3%	1.0%	1.2%	2.1%	2.3%	2.6%

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

	2016	2015	2014	2013
Unvoted Millage				
Operating	\$2.410000	\$2.410000	\$2.410000	\$2.420000
Bond	0.090000	0.090000	0.090000	0.080000
Voted Millage - by levy				
2000 Developmental and Disabilities - Continuing				
Residential/Agricultural Real	0.804211	0.805431	0.807229	0.776301
Commercial/Industrial and Public Utility Real	0.774542	0.771111	0.764545	0.740169
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
2010 Developmental and Disabilities - 10 Year				
Residential/Agricultural Real	1.115812	1.117504	1.120000	1.119826
Commercial/Industrial and Public Utility Real	1.120000	1.120000	1.120000	1.120000
General Business and Public Utility Personal	1.120000	1.120000	1.120000	1.120000
2012 Developmental and Disabilities - Continuing				
Residential/Agricultural Real	1.892895	1.895766	1.900000	1.900000
Commercial/Industrial and Public Utility Real	1.900000	1.900000	1.900000	1.900000
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
Mental Health Recovery Bond - Continuing				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
2007 ANTI-DRUG - 5 Year				
Residential/Agricultural Real	0.348691	0.349220	0.350000	0.342930
Commercial/Industrial and Public Utility Real	0.350000	0.350000	0.350000	0.348651
General Business and Public Utility Personal	0.350000	0.350000	0.350000	0.350000
2007 County Home - 5 Year				
Residential/Agricultural Real	0.199252	0.199554	0.200000	0.197425
Commercial/Industrial and Public Utility Real	0.200000	0.200000	0.200000	0.200000
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
Total Voted Millage by type of Property				
Residential/Agricultural Real	\$4.360861	\$4.367475	\$4.377229	\$4.336482
Commercial/Industrial and Public Utility Real	4.344542	4.341111	4.334545	4.308820
General Business and Public Utility Personal	4.570000	4.570000	4.570000	4.570000
Total Millage by type of Property				
Residential/Agricultural Real	\$6.860861	\$6.867475	\$6.877229	\$6.836482
Commercial/Industrial and Public Utility Real	6.844542	6.841111	6.834545	6.808820
General Business and Public Utility Personal	7.070000	7.070000	7.070000	7.070000
Total Weighted Average Tax Rate	\$6.860000	\$6.870000	\$6.870000	\$6.840000

2012	2011	2010	2009	2008	2007
\$2.440000	\$2.430000	\$2.420000	\$2.320000	\$2.350000	\$2.330000
0.060000	0.070000	0.080000	0.180000	0.150000	0.170000
0.775656	0.776421	0.714728	0.712981	0.714931	0.786422
0.718636	0.700984	0.692810	0.691009	0.688256	0.735621
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
1.118895	1.120000	0.800495	0.798538	0.800722	0.880793
1.120000	1.120000	0.775947	0.773930	0.770646	0.823896
1.120000	1.120000	1.120000	1.120000	1.120000	1.120000
0.946880	0.947813	0.872500	0.870369	0.872749	0.960022
0.990912	0.966573	0.955301	0.952817	0.949021	1.014332
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.342645	0.342983	0.315730	0.314959	0.315820	0.347402
0.338508	0.330193	0.326343	0.325494	0.324198	0.346509
0.350000	0.350000	0.350000	0.350000	0.350000	0.350000
0.197261	0.197456	0.181766	0.181322	0.181818	0.182423
0.195381	0.190582	0.188360	0.187870	0.187122	0.189462
0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
\$3.381337	\$3.384673	\$2.885219	\$2.878169	\$2.886040	\$3.157062
3.363437	3.308332	2.938761	2.931120	2.919243	3.109820
4.570000	4.570000	4.570000	4.570000	4.570000	4.570000
\$5.881337	\$5.884673	\$5.385219	\$5.378169	\$5.386040	\$5.657062
5.863437	5.808332	5.438761	5.431120	5.419243	5.609820
7.070000	7.070000	7.070000	7.070000	7.070000	7.070000
\$5.900000	\$5.900000	\$5.430000	\$5.420000	\$5.420000	\$5.700000

(continued)

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

	2016	2015	2014	2013
Overlapping Rates by Taxing District				
Cities				
Brunswick				
Residential/Agricultural Real	\$3.796178	\$3.797669	\$2.600000	\$2.600000
Commercial/Industrial and Public Utility Real	3.794900	3.794258	2.600000	2.600000
General Business and Public Utility Personal	3.800000	3.800000	2.600000	2.600000
Medina				
Residential/Agricultural Real	5.172619	5.172139	5.173712	5.087969
Commercial/Industrial and Public Utility Real	5.005592	4.997952	4.951184	4.872006
General Business and Public Utility Personal	5.400000	5.400000	5.400000	5.400000
Rittman				
Residential/Agricultural Real	6.300000	6.032365	5.994056	5.488292
Commercial/Industrial and Public Utility Real	6.300000	6.300000	6.172261	5.704162
General Business and Public Utility Personal	6.300000	6.300000	6.300000	5.800000
Wadsworth				
Residential/Agricultural Real	4.687724	5.637517	5.647155	5.572683
Commercial/Industrial and Public Utility Real	4.700000	5.500465	5.494751	5.469376
General Business and Public Utility Personal	4.700000	5.800000	5.800000	5.800000
Villages				
Chippewa Lake				
Residential/Agricultural Real	10.534499	10.042767	10.100000	9.335450
Commercial/Industrial and Public Utility Real	10.600000	10.100000	10.100000	9.778017
General Business and Public Utility Personal	10.600000	10.100000	10.100000	10.100000
Creston				
Residential/Agricultural Real	6.452915	6.450890	6.552475	6.556865
Commercial/Industrial and Public Utility Real	7.992980	7.992980	8.107970	8.085740
General Business and Public Utility Personal	13.000000	13.000000	13.000000	13.000000
Gloria Glens				
Residential/Agricultural Real	12.840959	12.043301	12.049087	11.832702
Commercial/Industrial and Public Utility Real	22.350000	23.100000	23.100000	23.100000
General Business and Public Utility Personal	22.350000	23.100000	23.100000	23.100000
Lodi				
Residential/Agricultural Real	19.192707	15.677874	15.700000	15.508770
Commercial/Industrial and Public Utility Real	19.200000	15.700000	15.700000	15.700000
General Business and Public Utility Personal	19.200000	15.700000	15.700000	15.700000
Seville				
Residential/Agricultural Real	6.101622	6.112310	4.413138	4.351084
Commercial/Industrial and Public Utility Real	5.849008	5.836784	4.265190	4.230730
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Spencer				
Residential/Agricultural Real	10.966568	10.955820	10.949156	10.917140
Commercial/Industrial and Public Utility Real	11.195816	11.195816	11.195816	10.933614
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

2012	2011	2010	2009	2008	2007
\$2.600000	\$2.600000	\$2.600000	\$3.200000	\$3.250000	\$3.250000
2.600000	2.600000	2.600000	3.200000	3.250000	3.250000
2.600000	2.600000	2.600000	3.200000	3.250000	3.250000
5.085833	5.085171	4.934865	4.929271	4.929068	5.056186
4.842476	4.813400	4.825569	4.814706	4.819563	4.951608
5.400000	5.400000	5.450000	5.450000	5.450000	5.450000
5.485440	5.344222	5.215421	5.211640	5.314318	5.321502
5.635627	5.546011	5.800000	5.604031	5.625965	5.625177
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
5.570363	5.571108	5.244999	5.233319	5.248301	5.012010
5.403694	5.353141	5.339327	5.354087	5.342735	4.806931
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
9.329258	9.326480	7.618400	7.606214	7.594862	8.097698
9.778238	8.959160	7.158752	7.158752	7.858988	8.088452
10.100000	10.100000	8.600000	8.600000	8.600000	8.600000
6.557155	6.313635	6.304975	6.303125	6.563135	6.608060
8.047445	8.038585	7.993010	7.993010	7.850020	7.870810
13.000000	13.000000	13.000000	13.000000	13.000000	13.000000
11.687561	11.824018	11.460637	11.397335	11.384017	9.696712
23.100000	23.100000	23.100000	23.100000	23.100000	23.100000
23.100000	23.100000	23.100000	23.100000	23.100000	23.100000
10.490445	10.487065	10.113696	10.083732	10.053792	10.416715
10.695120	10.619780	10.504147	10.529285	10.469366	10.506457
10.700000	10.700000	10.700000	10.700000	10.700000	10.700000
4.326466	4.323770	4.128554	4.119012	4.115779	4.296194
4.221756	4.223332	4.203258	4.221552	4.247284	4.309712
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
10.912892	10.910220	10.581880	10.571508	10.574028	6.394984
10.933614	10.933614	10.377336	10.377336	10.377575	6.604244
11.900000	11.900000	11.900000	11.900000	11.900000	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

	2016	2015	2014	2013
Townships				
Brunswick Hills				
Residential/Agricultural Real	\$10.952432	\$10.993877	\$11.037496	\$10.807988
Commercial/Industrial and Public Utility Real	10.674401	10.643007	11.255250	11.027918
General Business and Public Utility Personal	11.850000	11.850000	11.850000	11.850000
Canaan/Creston				
Residential/Agricultural Real	3.202606	3.202261	3.541861	3.543553
Commercial/Industrial and Public Utility Real	3.364155	3.368598	3.449608	3.432496
General Business and Public Utility Personal	5.200000	5.200000	5.200000	5.200000
Chatham				
Residential/Agricultural Real	6.983553	6.987352	6.990349	7.056459
Commercial/Industrial and Public Utility Real	6.941275	6.941275	6.861857	6.963565
General Business and Public Utility Personal	7.200000	7.200000	7.200000	7.200000
Granger				
Residential/Agricultural Real	5.544980	5.539640	5.546788	5.500034
Commercial/Industrial and Public Utility Real	5.506888	5.565836	5.527948	5.600000
General Business and Public Utility Personal	5.600000	5.600000	5.600000	5.600000
Guilford				
Residential/Agricultural Real	7.869771	7.874891	7.876778	7.778803
Commercial/Industrial and Public Utility Real	7.783303	7.756649	7.762159	7.545386
General Business and Public Utility Personal	8.150000	8.150000	8.150000	8.150000
Guilford/Rittman				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.500000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.500000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.500000
Guilford/Seville				
Residential/Agricultural Real	5.207775	5.212805	5.214615	5.126152
Commercial/Industrial and Public Utility Real	5.177281	5.152762	5.159968	5.008861
General Business and Public Utility Personal	5.250000	5.250000	5.250000	5.250000
Harrisville				
Residential/Agricultural Real	5.996022	4.494599	4.495364	4.549321
Commercial/Industrial and Public Utility Real	6.524006	5.013395	4.980490	4.899055
General Business and Public Utility Personal	8.000000	6.500000	6.500000	6.500000
Harrisville/Lodi				
Residential/Agricultural Real	2.469757	0.969088	0.969628	0.980487
Commercial/Industrial and Public Utility Real	2.708542	1.202984	1.182895	1.154020
General Business and Public Utility Personal	3.300000	1.800000	1.800000	1.800000
Hinckley				
Residential/Agricultural Real	7.873218	7.880686	7.899708	7.802371
Commercial/Industrial and Public Utility Real	10.203936	10.203936	10.221991	9.927080
General Business and Public Utility Personal	13.050000	13.050000	13.050000	13.050000
Homer				
Residential/Agricultural Real	7.725631	7.722424	6.888367	7.242776
Commercial/Industrial and Public Utility Real	7.900000	7.900000	7.834814	7.810337
General Business and Public Utility Personal	7.900000	7.900000	7.900000	7.900000
Lafayette				
Residential/Agricultural Real	8.538222	8.544003	8.556853	8.462241
Commercial/Industrial and Public Utility Real	8.900000	8.900000	8.900000	8.758929
General Business and Public Utility Personal	8.900000	8.900000	8.900000	8.900000

2012	2011	2010	2009	2008	2007
\$10.801361	\$10.806654	\$10.357291	\$10.358964	\$9.301618	\$10.088993
10.966637	10.661062	10.620075	10.618268	9.394069	10.177582
11.850000	11.850000	11.850000	11.850000	11.850000	11.850000
3.540762	0.000000	0.000000	0.000000	0.000000	0.000000
3.401451	0.000000	0.000000	0.000000	0.000000	0.000000
5.200000	0.000000	0.000000	0.000000	0.000000	0.000000
7.060950	7.093761	7.090779	5.996622	4.998074	5.200032
6.963565	6.881296	6.910423	5.561173	4.700422	4.854622
7.200000	7.200000	7.200000	7.200000	7.200000	7.200000
5.496994	5.505682	5.315882	5.320886	5.322664	5.599018
5.383504	5.292248	5.260912	5.222818	4.839880	5.333812
5.600000	5.600000	5.600000	5.600000	5.600000	5.600000
7.765170	7.766308	7.440419	7.422529	7.417423	7.776310
7.507003	7.513272	7.477906	7.482445	7.536208	7.799765
8.150000	8.150000	8.150000	8.150000	8.150000	8.150000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
5.111054	5.111503	4.815974	4.799918	4.795467	5.091314
4.978959	4.984000	4.945021	4.964344	5.017915	5.210675
5.250000	5.250000	5.250000	5.250000	5.250000	5.250000
4.552640	4.557410	4.454964	4.451437	4.448147	4.600015
4.678953	4.673646	4.668675	4.665098	4.662692	4.598510
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
0.980852	0.982238	0.939646	0.937814	0.936056	0.992624
1.072974	1.067692	1.060989	1.060602	1.057934	1.038216
1.800000	1.800000	1.800000	1.800000	1.800000	1.800000
7.802833	7.812197	7.443551	7.441158	7.450469	8.014376
9.459302	9.044577	8.992190	8.968886	9.008432	8.476222
13.050000	13.050000	13.050000	13.050000	13.050000	13.050000
7.239168	7.293090	7.281463	7.280914	7.296402	5.819665
7.810337	7.848167	7.848167	7.848167	7.848167	6.116290
7.900000	7.900000	7.900000	7.900000	7.900000	6.400000
8.330442	8.336013	7.856935	7.848082	7.838446	8.710800
8.206027	8.171068	7.946613	8.183329	8.231354	8.673906
8.800000	8.800000	8.800000	8.800000	8.800000	10.500000

(continued)

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

	2016	2015	2014	2013
Lafayette/Chippewa Lake Village				
Residential/Agricultural Real	\$3.545415	\$3.548698	\$3.556863	\$3.462241
Commercial/Industrial and Public Utility Real	3.900000	3.900000	3.900000	3.758929
General Business and Public Utility Personal	3.900000	3.900000	3.900000	3.900000
Litchfield				
Residential/Agricultural Real	8.372540	8.372203	8.378695	7.339981
Commercial/Industrial and Public Utility Real	8.290735	8.342675	8.282120	7.541471
General Business and Public Utility Personal	9.900000	9.900000	9.900000	9.900000
Liverpool				
Residential/Agricultural Real	5.380517	5.384312	5.390600	5.378914
Commercial/Industrial and Public Utility Real	5.586297	5.584006	5.575064	5.531299
General Business and Public Utility Personal	6.200000	6.200000	6.200000	6.200000
Medina				
Residential/Agricultural Real	8.521476	8.532100	8.538680	8.418508
Commercial/Industrial and Public Utility Real	8.600000	8.600000	8.600000	8.600000
General Business and Public Utility Personal	8.600000	8.600000	8.600000	8.600000
Montville				
Residential/Agricultural Real	9.636871	8.825633	8.842692	8.745453
Commercial/Industrial and Public Utility Real	9.478680	8.691337	8.697869	8.799197
General Business and Public Utility Personal	10.650000	10.950000	10.950000	10.950000
Sharon				
Residential/Agricultural Real	7.616596	7.377767	7.394804	7.051533
Commercial/Industrial and Public Utility Real	7.597904	7.400000	7.400000	6.931454
General Business and Public Utility Personal	7.650000	7.400000	7.400000	7.400000
Spencer				
Residential/Agricultural Real	5.468108	5.466944	5.462272	5.449344
Commercial/Industrial and Public Utility Real	5.409232	5.409232	5.409232	5.420868
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
Spencer/Spencer Village				
Residential/Agricultural Real	1.968108	1.966944	1.962272	1.949344
Commercial/Industrial and Public Utility Real	1.909232	1.909232	1.909232	1.920868
General Business and Public Utility Personal	2.400000	2.400000	2.400000	2.400000
Wadsworth				
Residential/Agricultural Real	6.281373	3.293802	3.292918	3.282690
Commercial/Industrial and Public Utility Real	7.400000	4.399380	4.329528	4.326418
General Business and Public Utility Personal	7.400000	4.400000	4.400000	4.400000
Westfield				
Residential/Agricultural Real	3.000000	3.000000	3.000000	3.000000
Commercial/Industrial and Public Utility Real	3.000000	3.000000	3.000000	3.000000
General Business and Public Utility Personal	3.000000	3.000000	3.000000	3.000000
Westfield/Gloria Glens Village				
Residential/Agricultural Real	0.400000	0.400000	0.400000	0.400000
Commercial/Industrial and Public Utility Real	0.400000	0.400000	0.400000	0.400000
General Business and Public Utility Personal	0.400000	0.400000	0.400000	0.400000
Westfield/Westfield Center Village				
Residential/Agricultural Real	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

2012	2011	2010	2009	2008	2007
\$3.460004	\$3.462958	\$3.195278	\$3.190102	\$3.184519	\$3.512186
3.509890	3.474186	3.338803	3.473910	3.515651	3.775302
3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
7.342431	7.349521	7.033212	7.027539	7.025360	7.494826
7.197587	7.251960	7.364055	7.364055	7.372728	7.592249
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
5.379529	5.380236	5.293354	5.291180	5.313639	5.451294
5.347422	5.267680	5.277766	5.275643	5.275643	5.566764
6.200000	6.200000	6.200000	6.200000	6.200000	6.200000
8.412793	6.202950	5.925984	5.909686	5.910032	5.216260
8.600000	6.220599	6.149305	6.152677	6.150155	5.233007
8.600000	6.600000	6.600000	6.600000	6.600000	5.600000
8.725040	8.728132	8.218467	8.176152	7.515787	8.010667
8.525291	8.318336	8.364741	8.312460	7.259041	7.908677
10.950000	10.950000	10.950000	10.950000	10.950000	10.950000
7.053109	6.987636	6.248379	6.244628	6.254599	6.695655
6.903290	6.679525	5.616236	5.606535	6.957008	6.178666
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
5.447632	5.451856	5.403478	5.400694	5.401922	5.505186
5.422334	5.422334	5.340400	5.340400	5.341778	5.437342
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
1.947632	1.951856	1.903478	1.900694	1.901922	2.005186
1.922334	1.922334	1.840400	1.840400	1.841778	1.937342
2.400000	2.400000	2.400000	2.400000	2.400000	2.400000
3.281442	3.284154	3.192578	3.190926	3.189134	3.287922
4.313988	3.719268	3.719538	3.719538	3.699258	3.654818
4.400000	4.400000	4.400000	4.400000	4.400000	4.400000
4.051443	4.053456	3.977865	3.975319	3.972841	4.086679
4.105378	4.105450	4.080606	4.087288	4.084566	4.188768
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

	2016	2015	2014	2013
York				
Residential/Agricultural Real	\$6.074000	\$6.072587	\$6.099692	\$6.055019
Commercial/Industrial and Public Utility Real	6.184385	6.181757	6.186446	6.200000
General Business and Public Utility Personal	6.200000	6.200000	6.200000	6.200000
Special Districts				
General Health District				
Residential/Agricultural Real	0.635179	0.636142	0.637563	0.623437
Commercial/Industrial and Public Utility Real	0.666237	0.664482	0.661123	0.648530
General Business and Public Utility Personal	0.970000	0.970000	0.970000	0.970000
County Library				
Residential/Agricultural Real	2.095083	1.847112	1.850000	2.031483
Commercial/Industrial and Public Utility Real	2.100000	1.850000	1.850000	2.046417
General Business and Public Utility Personal	2.100000	1.850000	1.850000	2.050000
Medina County Park District				
Residential/Agricultural Real	0.747271	0.748412	0.750000	0.736587
Commercial/Industrial and Public Utility Real	0.750000	0.750000	0.750000	0.743479
General Business and Public Utility Personal	0.750000	0.750000	0.750000	0.750000
Ella Everhard Library				
Residential/Agricultural Real	2.706411	2.710292	2.713246	2.604618
Commercial/Industrial and Public Utility Real	2.704088	2.679553	2.664827	2.628942
General Business and Public Utility Personal	2.750000	2.750000	2.750000	2.750000
Spencer Fire District				
Residential/Agricultural Real	2.701638	2.699631	2.691583	2.669311
Commercial/Industrial and Public Utility Real	2.951153	2.951153	2.951153	2.973907
General Business and Public Utility Personal	4.650000	4.650000	4.650000	4.650000
Town and Country Fire District				
Residential/Agricultural Real	3.763005	3.759385	4.124297	3.815633
Commercial/Industrial and Public Utility Real	4.098966	4.071618	4.163119	3.708014
General Business and Public Utility Personal	4.300000	4.300000	4.300000	4.300000
Westfield Fire and Rescue				
Residential/Agricultural Real	2.399527	2.407460	2.409010	3.818972
Commercial/Industrial and Public Utility Real	2.500000	2.500000	2.500000	3.703633
General Business and Public Utility Personal	2.500000	2.500000	2.500000	4.300000
Cleveland Metro Parks				
Residential/Agricultural Real	2.711903	2.750000	2.750000	1.850000
Commercial/Industrial and Public Utility Real	2.750000	2.736822	2.704560	1.791705
General Business and Public Utility Personal	2.750000	2.750000	2.750000	1.850000
Wayne County Library				
Residential/Agricultural Real	1.099606	1.148648	1.211988	1.211569
Commercial/Industrial and Public Utility Real	1.200000	1.250000	1.250000	1.250000
General Business and Public Utility Personal	1.200000	1.250000	1.250000	1.250000
Joint Vocational Schools				
Medina				
Residential/Agricultural Real	2.231169	2.237148	2.244699	2.169418
Commercial/Industrial and Public Utility Real	2.249270	2.243758	2.225168	2.148279
General Business and Public Utility Personal	3.050000	3.050000	3.050000	3.050000
Wayne				
Residential/Agricultural Real	2.679846	2.677416	2.774208	2.778901
Commercial/Industrial and Public Utility Real	3.223445	3.213302	3.177905	3.168609
General Business and Public Utility Personal	4.850000	4.850000	4.850000	4.850000

2012	2011	2010	2009	2008	2007
\$6.062258	\$6.074552	\$5.817431	\$5.833766	\$5.875493	\$5.888657
5.894927	5.894030	5.806925	5.752412	5.815796	5.770373
6.200000	6.200000	6.200000	6.200000	6.200000	6.200000
0.622918	0.623533	0.595442	0.538541	0.540014	0.594014
0.637637	0.628606	0.624425	0.569864	0.555794	0.594044
0.970000	0.970000	0.970000	1.000000	1.000000	1.000000
2.030631	2.031857	1.937792	2.135245	2.138768	1.634846
2.011748	1.985385	1.969636	2.165117	2.160495	1.666052
2.050000	2.050000	2.050000	2.250000	2.250000	2.250000
0.735921	0.736599	0.677526	0.675766	0.677658	0.744646
0.722397	0.705180	0.696899	0.695103	0.692177	0.742426
0.750000	0.750000	0.750000	0.750000	0.750000	0.750000
1.601818	1.603204	1.444149	1.438853	1.439576	1.604466
1.596033	1.529549	1.523382	1.530481	1.526350	1.586455
1.750000	1.750000	1.750000	1.750000	1.750000	1.750000
2.666360	2.673637	2.590286	2.585489	2.587605	2.765515
2.976772	2.976772	2.816560	2.816560	2.819334	3.006119
4.650000	4.650000	4.650000	4.650000	4.650000	4.650000
3.818972	3.807297	3.815397	3.819438	4.020174	3.611536
3.703633	3.885239	3.855663	3.843593	4.300000	4.112495
4.300000	4.300000	4.300000	4.300000	4.300000	4.300000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
1.818768	1.810574	1.806839	2.121870	1.669978	1.671514
1.735404	1.724270	1.724934	2.166886	1.712737	1.718742
1.850000	1.850000	1.850000	1.850000	1.850000	1.850000
1.210821	1.185556	1.186118	1.186025	0.994298	0.993829
1.237400	1.201247	1.221239	1.186192	1.092878	1.085504
1.250000	1.250000	1.250000	1.250000	1.250000	1.250000
2.167141	2.164908	2.004756	2.000001	2.000001	2.000001
2.088405	2.042803	2.015815	2.008144	1.999900	2.021396
3.050000	3.050000	3.050000	3.050000	3.050000	3.050000
2.776615	2.701913	2.703241	2.703008	2.749103	2.000002
3.085972	2.941108	2.994576	2.892083	3.078411	2.310632
4.850000	4.850000	4.850000	4.850000	4.850000	4.100000

(continued)

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

	2016	2015	2014	2013
Out-of-County School Districts				
Norwayne LSD				
Residential/Agricultural Real	\$26.793820	\$27.183775	\$27.495224	\$27.508533
Commercial/Industrial and Public Utility Real	29.503737	29.848698	30.273063	30.528010
General Business and Public Utility Personal	34.750000	35.150000	35.350000	35.350000
Rittman Exempted Village SD				
Residential/Agricultural Real	38.532640	38.919382	38.032869	37.986763
Commercial/Industrial and Public Utility Real	63.435134	63.707862	56.242132	56.619339
General Business and Public Utility Personal	63.700000	64.400000	63.350000	63.350000
Schools				
Black River Local School District				
Residential/Agricultural Real	30.124066	30.456841	30.788719	23.427586
Commercial/Industrial and Public Utility Real	31.290257	31.313633	31.272478	23.715195
General Business and Public Utility Personal	53.600000	53.600000	53.600000	46.000000
Brunswick City School District				
Residential/Agricultural Real	41.972246	42.012045	42.063784	39.764891
Commercial/Industrial and Public Utility Real	40.533230	40.516563	40.759234	39.193430
General Business and Public Utility Personal	69.120000	69.120000	69.120000	68.020000
Buckeye Local School District				
Residential/Agricultural Real	34.316835	34.326579	34.383326	33.763515
Commercial/Industrial and Public Utility Real	37.874892	37.410620	36.911536	36.445443
General Business and Public Utility Personal	67.900000	67.900000	67.900000	67.600000
Cloverleaf Local School District				
Residential/Agricultural Real	32.708652	32.728866	29.248752	29.098742
Commercial/Industrial and Public Utility Real	34.115479	34.026692	30.442716	28.802548
General Business and Public Utility Personal	59.000000	59.000000	55.500000	55.400000
Highland Local School District				
Residential/Agricultural Real	35.267830	35.314824	35.386832	36.588019
Commercial/Industrial and Public Utility Real	32.741698	32.933914	32.619952	33.639923
General Business and Public Utility Personal	75.300000	75.300000	75.300000	76.800000
Medina City School District				
Residential/Agricultural Real	48.722699	48.776954	48.839573	42.106354
Commercial/Industrial and Public Utility Real	52.543504	52.526633	51.999378	45.464973
General Business and Public Utility Personal	93.330000	93.330000	93.330000	87.830000
Wadsworth City School District				
Residential/Agricultural Real	43.956812	43.979251	44.027912	42.048792
Commercial/Industrial and Public Utility Real	47.433855	47.048916	46.817889	45.754917
General Business and Public Utility Personal	79.000000	79.000000	79.000000	78.500000

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

2012	2011	2010	2009	2008	2007
\$27.495733	\$27.838435	\$27.869714	\$27.847860	\$28.232553	\$28.135766
28.383033	28.220414	27.965188	27.978156	29.118696	28.225390
35.350000	35.700000	35.700000	35.700000	36.000000	35.900000
37.965367	36.501611	36.445798	36.419430	36.819700	36.529270
55.534060	52.326052	59.624846	54.874030	55.505476	55.191542
63.350000	63.200000	63.200000	63.200000	63.350000	63.050000
23.289964	22.726798	22.576049	23.400017	23.400007	23.551943
23.355861	23.013571	22.594459	23.552659	23.400029	26.897219
46.000000	46.000000	46.000000	46.900000	46.900000	55.830000
39.762944	40.259772	38.178305	39.250032	39.250024	39.906323
38.989653	39.207724	38.353148	39.333751	39.250028	40.351360
68.020000	68.520000	67.820000	68.920000	68.920000	70.370000
25.877619	25.907435	24.700016	24.700036	24.700010	24.700029
27.004328	26.480268	26.465082	26.399563	26.661699	27.912677
59.700000	59.700000	59.700000	59.700000	59.700000	59.700000
29.081847	29.121676	27.568878	27.523510	27.807213	27.992806
28.592714	28.525650	27.996373	28.188988	28.635404	29.317681
55.400000	55.400000	55.100000	55.100000	55.400000	55.400000
36.595045	29.728630	28.498602	29.151646	29.272809	31.418431
32.653179	25.021686	24.922650	25.516222	25.057953	26.343609
76.800000	69.900000	69.900000	70.550000	70.550000	70.550000
42.047754	42.354753	40.051816	40.248194	40.816610	43.339788
44.513045	44.120218	44.234245	44.380547	44.692818	47.623289
87.830000	89.830000	90.630000	90.980000	91.460000	91.480000
42.006399	36.129484	31.563752	31.691628	28.801447	31.728218
45.238615	38.295596	35.798772	36.110159	33.102747	35.164292
78.500000	72.600000	70.200000	70.400000	67.500000	71.500000

Medina County, Ohio
Assessed Valuation and Estimated Actual Values of Taxable Property
Last Ten Years

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU		Assessed Value	Estimated Actual Value
2016	\$4,024,883,680	\$803,897,030	\$13,796,516,314	\$154,121,340	\$175,137,886
2015	3,654,716,680	731,313,920	12,531,516,000	117,658,680	133,703,045
2014	3,605,916,780	715,621,280	12,347,251,600	105,701,610	120,115,466
2013	3,723,990,570	736,871,530	12,745,320,286	99,869,580	113,488,159
2012	3,704,517,210	748,401,850	12,722,625,886	93,958,960	106,771,545
2011	3,670,351,550	747,843,440	12,623,414,257	91,176,320	103,609,455
2010	3,961,423,520	735,762,290	13,420,530,886	89,068,810	101,214,557
2009	3,928,678,920	706,077,670	13,242,161,686	83,953,130	95,401,284
2008	3,867,182,430	706,404,310	13,067,390,686	82,331,600	93,558,636
2007	3,452,753,890	681,670,120	11,812,640,029	102,264,740	116,209,932

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property tax has been phased out, and during the phase out period, all general business tangible personal property was assessed at 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies, at 5 percent for 2010. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers, (except telephone companies whose last year to pay tangible personal property tax was 2010).

The tangible personal property values associated with each year were the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by a 10 percent and a 2 1/2 percent rollback, and homestead exemptions before being billed.

Source: Medina County, Ohio; County Auditor

Tangible Personal Property							Weighted Average Tax Rate (per \$1,000 of Assessed Value)
General Business		Total			Total Tax Rate (mills)		
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio			
\$0	\$0	\$4,982,902,050	\$13,971,654,201	35.66%	\$7.07	\$6.86	
0	0	4,503,689,280	12,665,219,045	0.36	7.07	6.87	
0	0	4,427,239,670	12,467,367,066	35.51	7.07	6.87	
0	0	4,560,731,680	12,858,808,445	35.47	7.07	6.84	
0	0	4,546,878,020	12,829,397,431	35.44	7.07	5.90	
0	0	4,509,371,310	12,727,023,712	35.43	7.07	5.90	
0	0	4,786,254,620	13,521,745,443	35.40	7.07	5.43	
3,660,110	29,280,880	4,722,369,830	13,366,843,850	35.33	7.07	5.42	
7,522,140	60,177,120	4,663,440,480	13,221,126,442	35.27	7.07	5.42	
85,383,363	683,066,904	4,322,072,113	12,611,916,864	34.27	7.07	5.70	

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

Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections To Tax Levy	Delinquent Tax Collections	Total Tax Collections (1)(2)	Percent of Total Tax Collections To Tax Levy
2016	\$31,412,244	\$30,735,535	97.85 %	\$816,713	\$31,552,248	100.45 %
2015	30,957,915	30,183,639	97.50	793,729	30,977,368	100.06
2014	30,454,531	29,720,299	97.59	948,731	30,669,030	100.70
2013	32,962,964	30,190,662	91.59	948,126	31,138,788	94.47
2012	27,037,859	25,929,089	95.90	953,626	26,882,715	99.43
2011	28,374,588	25,558,823	90.08	916,061	26,474,884	93.30
2010	27,527,065	25,054,398	91.02	887,995	25,942,393	94.24
2009	27,092,042	24,147,818	89.13	821,145	24,968,963	92.16
2008	26,706,345	24,147,808	90.42	821,145	24,968,953	93.49
2007	25,184,718	23,787,524	94.45	693,923	24,481,447	97.21

Source: Medina County Auditor

Note: The County's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

(1) State reimbursement of rollback and homestead exemptions are included

(2) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

Medina County, Ohio

Principal Taxpayers

2016 and 2007

Taxpayer	2016	
	Real Property Assessed Valuation	Percentage of Total Real Property Assessed Valuation
Ohio Farmers Insurance	\$15,651,860	0.32%
Summa Akron City And St. Thomas Hospitals	9,263,660	0.20
Trails At Montville Two, LLC	7,475,940	0.15
Lodi Station, LLC	6,812,490	0.14
Stratford Crossings, LTD	6,365,820	0.13
MTD Holdings, Incorporated	5,060,830	0.11
Western Reserve Masonic Community, Incorporated	4,921,360	0.10
Aldi, Incorporated	4,828,360	0.10
Spirit Master Funding X, LLC	4,813,290	0.10
Medina General Hospital	4,806,070	0.10
Total Real Property	\$69,999,680	1.45%
Total Real Property Assessed Valuation	\$4,828,780,710	

Taxpayer	2007	
	Real Property Assessed Valuation	Percentage of Total Real Property Assessed Valuation
Ohio Edison Company	\$36,827,700	0.89%
American Transmission Systems	20,994,980	0.51
Ohio Farmers Insurance	16,594,070	0.40
Columbia Gas Trans Corporation	12,492,620	0.30
Verizon North, Incorporated	11,122,450	0.27
Unland Real Estate	7,726,620	0.19
Surrey Medwick	7,210,540	0.18
Columbia Gas of Ohio	7,030,110	0.17
Lodi Outlets, LLC	6,742,070	0.16
Pride One	5,802,380	0.14
Total Real Property	\$132,543,540	3.21%
Total Real Property Assessed Valuation	\$4,134,424,010	

Source: Medina County Auditor

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

Year	Governmental Activities				
	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	OPWC Loans	Notes Payable
2016	\$10,602,103	\$355,000	\$0	\$86,397	\$0
2015	9,677,323	420,000	0	91,800	0
2014	4,583,862	485,000	0	107,486	0
2013	5,122,963	540,000	117,583	47,928	0
2012	5,647,234	710,026	336,101	67,327	0
2011	4,472,341	885,051	542,735	96,427	1,150,000
2010	4,839,235	1,055,076	761,571	84,062	0
2009	5,399,541	1,230,364	968,759	100,702	0
2008	5,600,899	1,405,652	1,260,911	133,863	0
2007	6,947,768	1,595,940	1,663,521	183,543	0

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

Source: Medina County Auditor

Business-Type Activities				Total		
OWDA Loans	OPWC Loans	Rural Lorain Waterline Loan	General Obligation Bonds	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$59,223,038	\$1,293,180	\$93,154	\$0	\$71,652,872	1.27 %	\$404
64,695,511	832,301	111,178	0	75,828,113	1.37	430
69,321,028	504,264	129,005	0	75,130,645	1.39	427
74,613,083	545,227	146,637	0	81,133,421	1.55	464
81,610,848	586,190	0	39,970	88,997,696	1.75	512
85,983,592	627,155	0	79,945	93,837,246	1.86	542
90,756,953	184,738	0	119,920	97,801,555	1.95	568
96,828,843	193,135	0	179,629	104,900,973	1.61	603
101,228,280	209,929	0	239,341	110,078,875	1.67	641
104,042,202	226,723	0	299,053	114,958,750	1.79	677

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

Year	Population (1)	Estimated Actual Value of Taxable Property (2)	General Bonded Debt Outstanding	Ratio of Bonded Debt to Estimated Actual Value	Bonded Debt Per Capita
2016	177,221	\$13,971,654,201	\$10,602,103	0.08 %	\$60
2015	176,395	12,665,219,045	9,677,323	0.08	55
2014	176,029	12,467,367,066	4,583,862	0.04	26
2013	174,915	12,858,808,445	5,122,963	0.04	29
2012	173,684	12,829,397,431	5,687,204	0.04	33
2011	173,262	12,727,023,712	4,552,286	0.04	26
2010	172,332	13,521,745,443	4,959,155	0.04	29
2009	174,035	13,366,843,850	5,579,170	0.04	32
2008	171,861	13,221,126,442	5,840,240	0.04	34
2007	169,894	12,611,916,864	7,246,821	0.06	43

Note: Although the general obligation bond retirement fund is restricted for debt service, it is not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

Sources: (1) U.S. Bureau of Census, Census of Population
(2) Medina County Auditor

Medina County, Ohio
Pledged Revenue Bond Coverage (1)
Last Ten Years

SEWER DISTRICT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2016	\$15,039,728	\$13,475,302	\$1,564,426	\$3,741,686	\$829,647	\$4,571,333	0.34
2015	14,857,215	12,283,245	2,573,970	3,552,154	1,064,827	4,616,981	0.56
2014	14,610,609	12,407,576	2,203,033	3,427,861	1,168,973	4,596,834	0.48
2013	14,324,837	11,921,564	2,403,273	3,432,477	1,272,740	4,705,217	0.51
2012	13,938,149	12,646,193	1,291,956	3,422,866	1,341,520	4,764,386	0.27
2011	10,634,857	12,342,296	(1,707,439)	3,322,068	1,435,110	4,757,178	(0.36)
2010	12,783,886	12,587,270	196,616	3,482,768	1,568,357	5,051,125	0.04
2009	12,627,754	12,337,032	290,722	3,331,230	1,584,932	4,916,162	0.06
2008	12,347,051	11,740,490	606,561	3,070,446	1,654,989	4,725,435	0.13
2007	13,421,268	12,688,185	733,083	1,541,237	900,343	2,441,580	0.30

WATER DISTRICT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2016	\$10,375,915	\$5,386,327	\$4,989,588	\$3,446,308	\$1,320,872	\$4,767,180	1.05
2015	9,374,586	5,219,471	4,155,115	3,385,738	1,669,649	5,055,387	0.82
2014	7,794,558	4,096,980	3,697,578	3,149,923	1,754,233	4,904,156	0.75
2013	7,919,823	4,133,447	3,786,376	2,964,439	1,904,096	4,868,535	0.78
2012	8,313,281	4,261,516	4,051,765	2,988,443	2,072,037	5,060,480	0.80
2011	7,363,731	4,007,968	3,355,763	2,803,763	2,124,667	4,928,430	0.68
2010	8,016,195	4,307,041	3,709,154	2,827,358	2,242,122	5,069,480	0.73
2009	7,047,126	4,831,593	2,215,533	2,536,356	2,214,398	4,750,754	0.47
2008	7,079,068	3,708,480	3,370,588	2,399,096	2,183,358	4,582,454	0.74
2007	7,338,830	4,579,587	2,759,243	1,476,926	1,092,071	2,568,997	1.07

SOLID WASTE MANAGEMENT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2016	\$6,455,847	\$6,257,111	\$198,736	\$55,560	\$36,555	\$92,115	2.16
2015	6,794,157	5,783,831	1,010,326	66,643	27,289	93,932	10.76
2014	8,460,604	7,807,812	652,792	542,756	71,214	613,970	1.06
2013	8,231,460	6,599,687	1,631,773	943,643	125,407	1,069,050	1.53
2012	7,952,531	6,799,968	1,152,563	802,123	108,036	910,159	1.27
2011	9,028,906	6,866,219	2,162,687	758,285	151,874	910,159	2.38
2010	7,604,799	6,597,291	1,007,508	716,843	193,317	910,160	1.11
2009	7,716,409	6,812,204	904,205	677,665	232,494	910,159	0.99
2008	7,114,011	6,511,540	602,471	640,629	269,530	910,159	0.66
2007	7,324,662	6,650,397	674,265	307,063	148,017	455,080	1.48

- (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

	2016	2015	2014	2013
Total Assessed Property Value	<u>\$4,982,902,050</u>	<u>\$4,503,689,280</u>	<u>\$4,427,239,670</u>	<u>\$4,560,731,680</u>
General Bonded Debt Outstanding:				
General Obligation Bonds	\$10,279,918	\$9,334,918	\$4,484,918	\$5,019,918
Special Assessment Bonds	355,000	420,000	485,000	540,000
Enterprise General Obligation Bonds	0	0	0	0
OWDA Loans	59,223,038	64,695,511	69,321,028	74,730,666
OPWC Loans	1,379,577	924,101	611,750	593,155
Rural Lorain County Waterline Loan	93,154	111,178	129,005	146,637
Total Gross Indebtedness	71,330,687	75,485,708	75,031,701	81,030,376
Less:				
Jail Construction Bonds	0	0	0	0
Special Assessment Debt	(355,000)	(420,000)	(485,000)	(540,000)
Enterprise General Obligation Bonds	0	0	0	0
OWDA Loans - Enterprise Fund Revenue	(59,223,038)	(64,695,511)	(69,321,028)	(74,613,083)
OWDA Loans - Special Assessment Revenue	0	0	0	(109,199)
OPWC Loans - Enterprise Fund Revenue	(1,293,180)	(832,301)	(504,264)	(545,227)
Rural Lorain County Waterline Loan	(93,154)	(111,178)	(129,005)	(146,637)
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	(37,810)	(255,415)	(73,089)	(42,165)
Total Net Debt Applicable to Debt Limit	<u>10,328,505</u>	<u>9,171,303</u>	<u>4,519,315</u>	<u>5,034,065</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	117,072,551	105,092,232	103,180,992	106,518,292
Overall Legal Debt Limit (10 1/2 % of Assessed Valuation)	<u>123,072,551</u>	<u>111,092,232</u>	<u>109,180,992</u>	<u>112,518,292</u>
Legal Debt Margin Within 10 1/2 % Limitations	<u>\$112,744,046</u>	<u>\$101,920,929</u>	<u>\$104,661,677</u>	<u>\$107,484,227</u>
Legal Debt Margin as a Percentage of the Debt Limit	91.61%	91.74%	95.86%	95.53%
Unvoted Debt Limitation (1 % of Assessed Valuation)	<u>\$49,829,021</u>	<u>\$45,036,893</u>	<u>\$44,272,397</u>	<u>\$45,607,317</u>
Total Gross Indebtedness	71,330,687	75,485,708	75,031,701	81,030,376
Less:				
Jail Construction Bonds	0	0	0	0
Special Assessment Debt	(355,000)	(420,000)	(485,000)	(540,000)
Enterprise General Obligation Bonds	0	0	0	0
OWDA Loans - Enterprise Fund Revenue	(59,223,038)	(64,695,511)	(69,321,028)	(74,613,083)
OWDA Loans - Special Assessment Revenue	0	0	0	(109,199)
OPWC Loans - Enterprise Fund Revenue	(1,293,180)	(832,301)	(504,264)	(545,227)
Rural Lorain County Waterline Loan	(93,154)	(111,178)	(129,005)	(146,637)
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	(37,810)	(255,415)	(73,089)	(42,165)
Net Debt Within 5 1/2 % Limitations	<u>10,328,505</u>	<u>9,171,303</u>	<u>4,519,315</u>	<u>5,034,065</u>
Unvoted Legal Debt Margin Within 5 1/2 % Limitations	<u>\$39,500,516</u>	<u>\$35,865,590</u>	<u>\$39,753,082</u>	<u>\$40,573,252</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	79.27%	79.64%	89.79%	88.96%

2012	2011	2010	2009	2008	2007
<u>\$4,546,878,020</u>	<u>\$4,509,371,310</u>	<u>\$4,786,254,620</u>	<u>\$4,722,369,830</u>	<u>\$4,663,440,480</u>	<u>\$4,322,072,113</u>
\$5,539,918	\$4,430,000	\$4,825,000	\$5,385,000	\$5,610,000	\$6,960,000
710,026	885,051	1,055,076	1,230,364	1,405,652	1,595,940
39,970	79,945	119,920	179,629	239,341	299,053
81,946,949	86,526,327	91,518,524	97,797,602	102,489,191	102,522,512
653,517	723,582	268,800	293,837	343,792	410,263
0	0	0	0	0	0
88,890,380	92,644,905	97,787,320	104,886,432	110,087,976	111,787,768
0	0	0	0	(595,000)	(1,170,000)
(710,026)	(885,051)	(1,055,076)	(1,230,364)	(1,405,652)	(1,595,940)
(39,970)	(79,945)	(119,920)	(179,629)	(239,341)	(299,053)
(81,610,848)	(85,983,592)	(90,756,953)	(96,828,843)	(101,228,280)	(86,147,750)
(319,626)	(518,447)	(706,314)	(883,845)	(1,147,596)	(1,595,940)
(586,190)	(627,155)	(184,738)	(193,135)	(209,929)	(226,723)
0	0	0	0	0	0
(75,555)	(30,567)	(25,265)	(337,948)	(445,340)	(626,715)
5,548,165	4,520,148	4,939,054	5,232,668	4,816,838	20,125,647
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
106,171,951	105,234,283	112,156,366	110,559,246	109,086,012	100,551,803
112,171,951	111,234,283	118,156,366	116,559,246	115,086,012	106,551,803
<u>\$106,623,786</u>	<u>\$106,714,135</u>	<u>\$113,217,312</u>	<u>\$111,326,578</u>	<u>\$110,269,174</u>	<u>\$86,426,156</u>
95.05%	95.94%	95.82%	95.51%	95.81%	81.11%
<u>\$45,468,780</u>	<u>\$45,093,713</u>	<u>\$47,862,546</u>	<u>\$47,223,698</u>	<u>\$46,634,405</u>	<u>\$43,220,721</u>
88,890,380	92,644,905	97,787,320	104,886,432	110,087,976	111,787,768
0	0	0	0	(595,000)	(1,170,000)
(710,026)	(885,051)	(1,055,076)	(1,230,364)	(1,405,652)	(1,595,940)
(39,970)	(79,945)	(119,920)	(179,629)	(239,341)	(299,053)
(81,610,848)	(85,983,592)	(90,756,953)	(96,828,843)	(101,228,280)	(86,147,750)
(319,626)	(518,447)	(706,314)	(883,845)	(1,147,596)	(1,595,940)
(586,190)	(627,155)	(184,738)	(193,135)	(209,929)	(226,723)
0	0	0	0	0	0
(75,555)	(30,567)	(25,265)	(337,948)	(445,340)	(626,715)
5,548,165	4,520,148	4,939,054	5,232,668	4,816,838	20,125,647
<u>\$39,920,615</u>	<u>\$40,573,565</u>	<u>\$42,923,492</u>	<u>\$41,991,030</u>	<u>\$41,817,567</u>	<u>\$23,095,074</u>
87.80%	89.98%	89.68%	88.92%	89.67%	53.44%

Medina County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
 December 31, 2016

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Medina County			
General Obligation Bonds	\$10,602,103	100 %	\$10,602,103
Special Assessment Bonds	355,000	100	355,000
OPWC Loans	<u>86,397</u>	100	<u>86,397</u>
<i>Total Direct - Medina County</i>	<u>11,043,500</u>		<u>11,043,500</u>
Overlapping			
Cities Wholly Within the County	32,915,325	100	32,915,325
City of Rittman	760,792	2	15,216
School Districts Wholly Within the County	244,258,023	100	244,258,023
Black River Local School District	1,495,000	42	627,900
Highland Local School District	25,929,688	99	25,670,391
Rittman Exempted Village SD	7,241,767	3	217,253
Norwayne LSD	8,780,744	8	702,460
Medina County Library	<u>18,184,993</u>	100	<u>18,184,993</u>
<i>Total Overlapping</i>	<u>339,566,332</u>		<u>322,591,561</u>
<i>Totals</i>	<u><u>\$350,609,832</u></u>		<u><u>\$333,635,061</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, 2016.

Source: Medina County Auditor

Medina County, Ohio

Principal Employers 2016 and 2007

2016		
Employer	Employees	Percentage of Total County Employment
Westfield Group	1,522	2.87 %
Medina County	1,038	1.96
MTD Products	883	1.66
Brunswick City School District	800	1.51
Medina City School District	799	1.51
Medina General Hospital	784	1.48
Discount Drug Mart	682	1.29
Sandridge Food Corporation	663	1.25
Shiloh Industries, Incorporated	634	1.19
Wadsworth City School District	482	0.90
Total	8,287	15.62 %
Total Employment within the County	53,040	

2007		
Employer	Employees	Percentage of Total County Employment
Westfield Group	1,472	2.98 %
Medina County	1,320	2.67
Medina City School District	810	1.64
Brunswick City School District	802	1.62
Medina General Hospital	750	1.52
Shiloh Industries, Incorporated	643	1.30
Wadsworth City School District	493	1.00
Discount Drug Mart, Incorporated	383	0.77
Cloverleaf Local School District	379	0.76
Highland Local School District	375	0.76
Total	7,427	15.02 %
Total Employment within the County	49,447	

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)
2016	177,221	\$5,628,538,960	\$31,760	\$66,952	40
2015	176,395	5,519,575,945	31,291	66,296	41
2014	176,029	5,405,322,503	30,707	65,951	37
2013	174,915	5,245,001,190	29,986	63,609	40
2012	173,684	5,091,025,408	29,312	64,866	36
2011	173,262	5,042,443,986	29,103	65,571	36
2010	172,332	5,015,378,196	29,103	65,571	35
2009	174,035	6,514,478,120	37,432	65,927	37
2008	171,861	6,601,696,593	38,413	61,812	39
2007	169,894	6,416,726,486	37,769	55,811	37

- (1) Source: U.S. Census, Medina County Auditor
(2) Source: Ohio Bureau of Motor Vehicles
(3) Source: Board of Elections
(4) Computation of per capita personal income multiplied by population
(5) Excludes Part-Time and Seasonal Workers
N/A: Information not available

Number of Licensed Drivers (2)	Number of Registered Voters (3)	Number of County Employees (1) (5)	Unemployment Rate (1)	Total Assessed Property Value (1)
137,073	120,545	932	4.3 %	\$4,982,902,050
135,117	115,171	945	3.2	4,503,689,280
133,616	122,788	919	5.0	4,427,239,670
131,557	119,537	939	5.9	4,560,731,680
129,883	124,428	932	6.0	4,546,878,020
128,654	119,816	952	7.2	4,509,371,310
122,397	126,192	1,212	8.2	4,786,254,620
126,925	124,366	1,065	8.2	4,722,369,830
125,128	128,119	1,427	6.7	4,663,440,480
123,311	124,107	1,320	5.8	4,322,072,113

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

Function/Program	2016	2015	2014	2013
Governmental Activities				
General Government				
Legislative and Executive				
County Offices	127	129	127	135
Real Estate Assessment	4	4	6	5
Delinquent Real Estate Tax Assessment Collections	4	5	5	6
Workforce Development	0	2	2	2
Judicial				
County Offices	120	123	116	115
Community Awareness	0	0	0	0
Child Support Enforcement	27	30	31	31
Public Safety				
County Offices	143	139	138	139
Drug Enforcement	8	7	7	7
Public Works				
County Offices	14	15	14	15
Auto and Gas	45	43	46	47
Health Services				
Developmental Disabilities	181	195	180	186
ADAMH	5	5	5	5
Animal Shelter	5	5	5	4
Human Services				
Transportation	15	15	15	15
Title IV-D	5	5	6	6
Shelter Care	8	6	4	4
Public Assistance	73	72	70	69
Victim Assistance	0	0	0	0
Office for Older Adults	5	5	5	6
County Home	18	19	19	20
Business-Type Activities				
Sewer District	103	98	96	99
Water District	16	18	16	18
Solid Waste	6	5	6	5
Totals	<u>932</u>	<u>945</u>	<u>919</u>	<u>939</u>

Source: Medina County Auditor

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

2012	2011	2010	2009	2008	2007
142	147	180	154	172	140
13	16	10	16	15	19
6	4	7	5	8	9
2	2	2	2	1	2
109	109	143	120	140	139
0	0	3	2	2	2
32	32	33	33	36	37
136	137	144	150	321	207
7	6	6	8	7	9
15	16	16	15	29	31
46	47	55	58	50	53
179	187	271	220	295	309
5	5	5	5	5	5
4	4	6	7	6	6
8	8	55	54	47	51
6	7	6	5	5	4
4	4	7	7	6	7
68	67	78	60	80	89
0	0	2	2	3	3
6	6	22	20	25	25
20	21	33	32	35	35
101	103	100	61	107	107
17	19	23	24	27	26
6	5	5	5	5	5
<u>932</u>	<u>952</u>	<u>1,212</u>	<u>1,065</u>	<u>1,427</u>	<u>1,320</u>

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

Function/Program	2016	2015	2014	2013
General Government				
Finance Department				
Number of Budget Amendment Resolutions Passed	56	59	62	66
State and Federal Grant Funds Received	\$8,458,482	\$6,808,052	\$7,870,088	\$7,199,857
Transportation				
Number of Trips	56,100	63,750	59,585	134,812
Number of Vehicles	21	21	23	26
Vehicle Miles Per Year	450,094	497,518	468,660	713,217
Accounting				
Agency Ratings - Standard and Poor's	AA	AA	AA	AA
Agency Ratings - Moody's Financial Services	Aa1	Aa1	Aa1	Aa1
Number of Checks/Vouchers Issued	31,895	35,540	30,771	30,895
Amount of Checks Written	\$314,680,537	\$311,866,884	\$304,573,073	\$268,490,866
Number of Receipts Issued	9,520	9,023	8,827	9,042
Number of Budget Adjustments Issued	2,086	1,494	1,593	1,681
Building				
Residential Construction Permits Issued	3,046	2,838	2,707	2,627
Commercial Construction Permits Issued	546	681	565	566
Estimated Value of Construction	\$168,532,241	\$223,990,735	\$163,840,071	\$152,531,194
Number of Permits Issued	3,592	3,519	3,272	3,193
Average Construction Costs of New Homes	\$276,897	\$303,066	\$291,764	\$270,555
Amount of Revenue Generated from Permits	\$1,241,375	\$1,376,083	\$1,098,089	\$1,072,211
Number of Contract Registrations Issued	469	416	447	447
Amount of Revenue Generated from Contract Registrations	\$46,900	\$41,600	\$44,700	\$44,700
Public Safety				
Sheriff's Department				
Number of Sheriff Promotional Test Administered	0	1	0	0
Number of Promotions from Sheriff's Certified Lists	0	1	0	0
Total Calls for Services	64,559	68,371	67,790	74,002
Number of Traffic Citations Issued	932	997	554	741
Number of Criminal Arrests	172	122	161	227
Number of Accident Reports Completed	215	216	74	70
Part 1 Offenses (Major Offenses)	611	528	225	192
Sheriff's Department Auxiliary Hours Worked	1,131	1,035	1,135	1,976
DUI Arrests	55	54	74	100
Number of Prisoners	3,622	3,582	3,402	3,428
Prisoner Meal Costs	\$267,393	\$259,451	\$250,272	\$245,481
Motor Vehicle Accidents	72	14	82	70
Property Damage Accidents	143	202	193	178
Gasoline Costs of Fleet	\$89,948	\$99,330	\$157,149	\$182,758
Number of Full-Time Law Enforcement Employees	54	55	55	55
Public Works				
Bridges Replaced	2	4	3	2
Culverts Replaced	11	14	10	7
Miles of Road Maintained	326	326	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	16
Number of Traffic Signs	6,410	6,410	6,410	6,410
Number of Vehicles	122	123	123	123
Health Department				
Vital Statistics				
Number of Births - Certificates Filed	848	920	943	906
Number of Deaths - Certificates Filed	1,222	1,218	1,207	1,139
Number of Births - Certificates Issued	6,112	5,444	5,474	5,730
Number of Deaths - Certificates Issued	7,127	6,775	5,776	6,321
Burial Permits - Certificates Issued	1,002	1,120	1,050	953
Dog Warden Services Calls Responded to	1,155	2,544	3,108	3,409

Sources: Medina County

n/a: Information not available

2012	2011	2010	2009	2008	2007
62	63	70	64	66	1,261
\$8,765,163	\$10,134,279	\$9,842,699	\$16,570,505	\$6,381,782	\$6,609,135
106,720	102,034	101,751	103,508	123,530	118,331
24	24	24	23	26	24
654,897	379,496	689,087	662,046	733,480	772,773
AA	AA	AA	AA	AA	AA
Aa1	Aa1	Aa2	Aa2	Aa2	Aa2
33,152	33,090	32,999	36,140	37,920	39,265
\$319,726,755	\$285,841,054	\$287,023,813	\$294,970,841	\$293,516,606	\$217,202,402
8,834	8,833	8,776	9,047	1,198	9,242
1,663	1,667	1,740	1,547	2,021	2,434
2,291	1,958	2,327	2,122	2,585	1,285
531	571	560	565	651	240
\$135,690,458	\$136,048,475	\$208,846,657	\$111,002,776	\$151,663,502	\$23,640,266
2,822	2,529	2,887	2,687	3,236	1,525
\$278,847	\$249,576	\$232,326	\$200,804	\$201,455	\$302,015
\$1,063,261	\$959,397	\$1,041,663	\$702,261	\$902,731	\$1,011,370
457	471	354	419	482	5,770
\$45,700	\$47,100	\$33,700	\$37,570	\$42,300	\$32,990
1	1	1	0	0	0
2	2	0	0	1	1
78,781	47,552	26,963	55,758	62,487	70,532
1,222	1,074	956	1,694	681	1,817
1,321	240	333	1,200	454	487
N/A	93	147	179	92	90
1,014	164	53	299	650	706
3,847	1,607	2,112	3,965	3,950	5,089
131	69	71	93	90	88
3,385	3,242	3,084	3,088	3,892	3,878
\$262,472	\$281,542	\$240,853	\$242,818	\$339,400	\$338,748
292	160	14	56	545	787
N/A	253	147	179	192	255
\$196,196	\$142,309	\$138,825	\$139,337	\$204,699	\$203,953
57	53	56	64	70	74
2	3	4	2	5	3
15	17	25	19	38	30
327	327	327	327	327	327
286	286	286	286	286	286
1,659	1,659	1,659	1,659	1,659	1,659
16	16	16	16	0	0
6,634	6,634	6,634	6,634	6,634	6,634
124	124	124	124	124	124
944	1,029	950	1,244	1,231	1,114
1,193	1,168	1,043	990	1,028	1,027
6,253	4,796	3,352	3,345	3,512	4,792
6,759	5,758	5,190	5,189	5,562	5,477
821	852	750	695	728	650
3,756	4,609	4,437	4,151	3,586	3,586

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

	2016	2015	2014	2013
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices				
Vehicles	21	23	22	23
Real Estate Assessment				
Vehicles	2	2	2	2
Judicial				
County Offices				
Vehicles	4	4	3	3
Public Safety				
County Offices				
Vehicles	11	10	10	10
Probation Services				
Vehicles	0	0	0	0
Sheriff's Grant				
Vehicles	32	40	38	37
Public Works				
County Engineer				
Vehicles	66	69	64	62
Health Services				
Developmental Disabilities				
Vehicles	37	35	35	34
Dog and Kennel				
Vehicles	3	3	3	3
Human Services				
County Offices				
Vehicles	23	21	24	26
Public Assistance				
Vehicles	1	2	2	2
<i>Business-Type Activities</i>				
Sewer District				
Vehicles	64	62	67	71
Water District				
Vehicles	11	11	14	14
Solid Waste				
Vehicles	15	15	29	29

Source: Medina County Auditor

2012	2011	2010	2009	2008	2007
23	22	23	23	23	23
2	2	3	3	3	3
3	3	1	1	1	1
8	0	2	2	2	2
0	0	1	1	1	1
39	44	47	47	65	65
59	57	63	63	68	68
34	34	33	33	33	33
3	4	3	3	3	3
27	27	29	29	29	29
2	2	4	4	4	4
70	73	71	71	71	71
9	9	9	9	9	9
30	30	25	25	25	25





Dave Yost • Auditor of State

MEDINA COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 27, 2017**