



Dave Yost • Auditor of State

MEDINA COUNTY
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Dave Yost • Auditor of State

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

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio, (the County) as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and timely corrected.

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

Compliance and Other Matters

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

We did note certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 30, 2011.

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

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

Dave Yost
Auditor of State

June 30, 2011



Dave Yost • Auditor of State

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

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the County Commissioners:

Compliance

We have audited the compliance of Medina County, Ohio, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Medina County's major federal programs for the year ended December 31, 2010. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, Medina County complied, in all material respects, with the requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2010.

Internal Control Over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

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

We noted a matter involving federal compliance not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 30, 2011.

Federal Awards Expenditures Schedule

The accompanying Federal Awards Expenditure Schedule replaces the Schedule for Medina County fiscal year ended December 31, 2010 previously issue with our report dated August 8, 2011. You should rely on this report rather than on our report dated August 8, 2011. The Schedule was revised to include the Federal Neighborhood Stabilization Program (CFDA #14.228), which was previously omitted from the Schedule.

We have also audited and issued our unqualified opinion on the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio, (the County) as of and for the year ended December 31, 2010, and have issued our report thereon dated June 30, 2011, except our opinion on the Federal Awards Expenditure Schedule, for which the date is August 8, 2011. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The accompanying federal awards expenditures schedule provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Dave Yost
Auditor of State

August 8, 2011, except for the omission described above, for which the date is September 9, 2011

MEDINA COUNTY
FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Expenditures
<u>U.S. Department of Agriculture</u>			
<i>Passed through the Ohio Department of Job and Family Services</i>			
<u>SNAP Cluster</u>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1011-11-5079	10.561	\$ 456,493
ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1011-11-5079	10.561	<u>25,367</u>
Total SNAP Cluster			481,860
<i>Passed through the Ohio Department of Education</i>			
<u>Child Nutrition Cluster:</u>			
National School Lunch Program	Not Available	10.555	35,544
Non-Cash Assistance: National School Lunch Program	Not Available	10.555	<u>10,061</u>
Total National School Lunch Program			<u>45,605</u>
Total Child Nutrition Cluster			<u>45,605</u>
Total U.S. Department of Agriculture			527,465
<u>U.S. Department of Housing and Urban Development</u>			
<i>Passed through the Ohio Department of Development</i>			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	B-F-08-048-1 B-Z-08-1BV-1 B-F-09-048-1 B-F-10-1BV-1 B-C-10-1BV-1	14.228	902 1,300,755 176,407 53 <u>5,871</u>
Total Community Development Block Grants/State's Program			1,483,988
Home Investment Partnerships Program	B-C-10-1BV-1	14.239	<u>7,044</u>
Total U.S. Department of Housing and Urban Development			1,491,032
<u>U.S. Department of Justice</u>			
<i>Direct Program</i>			
ARRA - Public Safety Partnership and Community Policing Grants	2010CKWX0259	16.710	26,988
<i>Passed through the Ohio Department of Public Safety</i>			
ARRA - Supervised Visitation, Safe Havens for Children	2009-RA-D1-2198	16.527	19,162
Edward Byrne Memorial Justice Assistance Grant Program- Drug Task Force Expansion	2008-JG-A01-6443 2009-JG-A01-6443	16.738	4,278 <u>63,625</u>
Total Edward Byrne Memorial Justice Assistance Grant Program			67,903
<i>Passed through the Ohio Attorney General</i>			
Crime Victim Assistance	2010VAGENE014 2011VAGENE014	16.575	42,028 <u>13,462</u>
Total Crime Victim Assistance			55,490
Total U.S. Department of Justice			169,543

MEDINA COUNTY
FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Expenditures
<u>U.S. Department of Labor</u>			
<i>Passed through WIA Area 20</i>			
<u>Workforce Investment Act (WIA) Cluster:</u>			
WIA Adult Program	FY10, FY11	17.258	340,209
ARRA - WIA Adult Program	Not Available		<u>83,053</u>
Total WIA Adult Program			423,262
WIA Youth Activities	FY10, FY11	17.259	287,801
ARRA - WIA Youth Activities	Not Available		<u>55,066</u>
Total WIA Youth Activities			342,867
WIA Dislocated Workers	JFSFNF10	17.260	99,755
ARRA - WIA Dislocated Workers	JFSDF09S-3V00		120,000
ARRA - WIA Dislocated Workers	Not Available		<u>102,517</u>
Total WIA - Dislocated Workers Program			322,272
Workforce Investment Act (WIA) National Emergency Grants	JFSFNF10	17.277	48,048
WIA Dislocated Worker Formula Grants	Not Available	17.278	119,515
Total Work Force Investment Act Cluster			<u>1,255,964</u>
Total U.S. Department of Labor			1,255,964
<u>U.S. Department of Transportation</u>			
<i>Passed through Ohio Department of Transportation</i>			
Highway Planning and Construction	PID 82694	20.205	41,360
ARRA - Highway Planning and Construction	PID 82709		<u>1,762,008</u>
Total - Highway Planning and Construction			1,803,368
Formula Grants for Other Than Urbanized Areas	RPT-4052-030-101	20.509	866,048
ARRA - Formula Grants for Other Than Urbanized Areas	RPT-4052-030-102		164,818
	Not Available		154,847
	Not Available		296,694
	Not Available		<u>4,803</u>
Total - Formula Grants for Other Than Urbanized Areas			1,487,210
State and Community Highway Safety	HVEO-2010-52-00-00-00315-00	20.600	24,038
	HVEO-2011-52-00-00-00370-00		<u>4,658</u>
Total State and Community Highway Safety			28,696
<i>Passed through Northern Ohio Area Coordinating Agency</i>			
Job Access Reverse Commute	Not Available	20.516	<u>29,628</u>
Total U.S. Department of Transportation			3,348,902
<u>Small Business Administration</u>			
<i>Direct Program</i>			
Congressional Mandated Award	SBAHQ-08-1-0086	59.000	<u>162,098</u>
Total Small Business Administration			162,098

MEDINA COUNTY
FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Expenditures
<u>U.S. Department of Education</u>			
<i>Passed through the Ohio Department of Education</i>			
<u>Special Education Cluster (IDEA):</u>			
Special Education - Grants to States	066134-6B-SF-10P	84.027	24,858
ARRA Special Education - Grants to States, Recovery Act	066134-6B-SF-11P Not Available	84.391	40,268 <u>21,139</u>
Total Special Education - Grants to States			86,265
Special Education - Preschool Grants	066134-PG-S1-10P	84.173	21,249
ARRA Special Education - Preschool Grants, Recovery Act	066134-PG-S1-11P Not Available	84.392	52,456 <u>309</u>
Total Special Education - Preschool Grants			<u>74,014</u>
Total Special Education Cluster (IDEA)			160,279
Rehabilitation Services - Vocational Rehabilitation Grants to States	Not Available	84.126	<u>47,244</u>
Total U.S. Department of Education			207,523
<u>U.S. Department of Health and Human Services</u>			
<i>Passed through the Ohio Department of Aging</i>			
<u>Aging Cluster:</u>			
Special Programs for the Aging - Title II, Part B - Grants for Supportive Services and Senior Centers	Not Available	93.044	99,651
ARRA - Aging Home-Delivered Nutrition Services for States		93.705	6,557
ARRA - Aging Congregate Nutrition Services for States	Not Available	93.707	10,139
Special Programs for the Aging - Title III, Part C - Nutritional Services	Not Available	93.045	130,365
Non-Cash Assistance: Special Programs for the Aging - Title III, Part C - Nutritional Services	Not Available	93.045	<u>91,168</u>
Total - Special Programs for the Aging - Title III, Part C - Nutritional Services			221,533
Non-Cash Assistance: Nutritional Services Incentive Program	Not Available	93.053	<u>29,160</u>
Total Aging Cluster			367,040
Medicare Enrollment Assistance Program	09AAOHMIPP	93.071	100
<i>Passed through the Ohio Secretary of State</i>			
Voting Access for Individuals with Disabilities - Grants for Protection and Advocacy Systems	Not Available	93.618	3,798
<i>Passed through the Ohio Department of Job and Family Services</i>			
Foster Care - Title IV-E	G-1011-11-5079	93.658	404,701
ARRA - Foster Care - Title IV-E	G-1011-11-5079	93.658	<u>38,935</u>
Total Foster Care - Title IV-E			443,636
Adoption Assistance	G-1011-11-5079	93.659	220,000
<u>TANF Cluster:</u>			
Temporary Assistance for Needy Families	G-1011-11-5079	93.558	2,867,159
ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program	G-1011-11-5079	93.714	<u>292,025</u>
Total TANF Cluster			3,159,184
Promoting Safe and Stable Families	G-1011-11-5079	93.556	222,475
Child Welfare Services - State Grants	G-1011-11-5079	93.645	84,805
Child Abuse and Neglect State Grants	G-1011-11-5079	93.669	3,095

MEDINA COUNTY
FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2010

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Number	Federal CFDA Number	Expenditures
Chafee Foster Care Independence Program	G-1011-11-5079	93.674	10,187
<i>CCDF Cluster:</i>			
Child Care and Development Block Grant	G-1011-11-5079	93.575	12,355
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	G-1011-11-5079	93.596	<u>181,287</u>
Total CCDF Cluster			193,642
Child Support Enforcement	G-1011-11-5080	93.563	956,247
ARRA -Child Support Enforcement	G-1011-11-5080		<u>519,755</u>
Total - Child Support Enforcement			1,476,002
Social Services Block Grant	G-1011-11-5079	93.667	891,055
<i>Passed through the Ohio Department of Mental Health Block Grants for Community Mental Health Services</i>	Not Available	93.667	70,242
<i>Passed through the Ohio Department of Developmental Disabilities Social Services Block Grant</i>	Not Available	93.667	<u>120,478</u>
Total - Social Services Block Grant			1,081,775
<i>Passed through the Ohio Department of Job and Family Services Medical Assistance Program</i>	G-1011-11-5079	93.778	730,639
<i>Passed through the Ohio Department of Developmental Disabilities Medical Assistance Program ARRA - Medical Assistance Program</i>	Not Available	93.778	14,860 373,633
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services Medical Assistance Program ARRA - Medical Assistance Program</i>	Not Available	93.778	245,836 44,789
<i>Passed through the Ohio Department of Mental Health Medical Assistance Program ARRA - Medical Assistance Program</i>	Not Available	93.778	1,339,712 <u>257,496</u>
Total - Medical Assistance Program			3,006,965
<i>Passed through the Ohio Department of Alcohol and Drug Addiction Services Block Grants for Prevention and Treatment of Substance Abuse</i>	Not Available	93.959	414,199
<i>Passed through the Ohio Department of Mental Health Block Grants for Community Mental Health Services</i>	Not Available	93.958	<u>47,103</u>
Total U.S. Department of Health and Human Services			<u>10,734,006</u>
Totals			<u>\$ 17,896,533</u>

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

MEDINA COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2010**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

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

NOTE C - CHILD NUTRITION CLUSTER

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

NOTE D - FOOD DONATION PROGRAM

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

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

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

Activity in the CDBG revolving loan fund during 2010 is as follows:

Beginning loans receivable balance as of January 1, 2010	\$98,674
Loan principal repaid	<u>9,607</u>
Ending loans receivable balance as of December 31, 2010	\$89,067
Cash balance on hand in the revolving loan fund as of December 31, 2010	\$59,682
Administrative costs expended during 2010	\$0

The table above reports gross loans receivable. At December 31, 2010 there were no delinquent amounts due.

MEDINA COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2010
(Continued)**

NOTE F - MATCHING REQUIREMENTS

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

NOTE G – OHIO DEPARTMENT OF JOB AND FAMILY SERVICES 2009 ADJUSTMENTS

The Ohio Department of Job and Family Services (ODJFS) sub-awarded to Medina County, Federal funding from the U.S. Department of Health and Human Services. Although these programs were administered at the County level, in July 2010 ODJFS adjusted some of the County's child care expenditures to align them with available funding sources. ODJFS' adjustments were retroactive to the beginning of the grant period (October 1, 2009). Therefore, these July 2010 adjustments affect 2009 calendar-year program expenditures previously reported as follows:

<u>Child Care Cluster</u>	<u>CFDA #</u>	<u>Pass through #</u>	<u>2009 Federal Expenditures Reported</u>	<u>July 2010 Adjustment</u>	<u>Adjusted 2009 Federal Expenditures Reported</u>
Child Care and Development Block Grant	93.575	G-89-20-1107, G-1011-11-5079	\$590,877	\$0	\$599,877
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-89-20-1107, G-1011-11-5079	1,116,933	(\$40,643)	1,076,290
ARRA – Child Care and Development Block Grant	93.713	G-89-20-1107, G-1011-11-5079	<u>200,000</u>	<u>0</u>	<u>200,000</u>
Total			<u>\$1,907,810</u>	<u>(\$40,643)</u>	<u>\$1,876,167</u>

NOTE H – REVISIONS TO FEDERAL AWARDS EXPENDITURES

The accompanying Federal Awards Expenditure Schedule replaces the Schedule for Medina County fiscal year ended December 31, 2010 previously issue with our report dated August 8, 2011. The Schedule was revised to include the Federal Neighborhood Stabilization Program (CFDA #14.228), which was previously omitted from the Schedule.

MEDINA COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2010

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	No
(d)(1)(vii)	Major Programs (list):	<ul style="list-style-type: none"> ➤ Workforce Investment Act Cluster – CFDA 17.258, 17.259, 17.260, 17.277 and 17.278; ➤ Highway Planning and Construction – CFDA 20.205; ➤ Formula Grants For Other Than Urbanized Areas – CFDA 20.509; ➤ Temporary Assistancess for Needy Families Cluster – CFDA 93.558 and 93.714; ➤ Child Support Enforcement – CFDA 93.563; ➤ Social Services Block Grant – CFDA 93.667; ➤ Medical Assistance Program – CFDA 93.778. ➤ Community Development Block Grants, State's Program – CFDA #14.228
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$538,686 Type B: all others

(d)(1)(ix)	Low Risk Auditee?	Yes
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2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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None

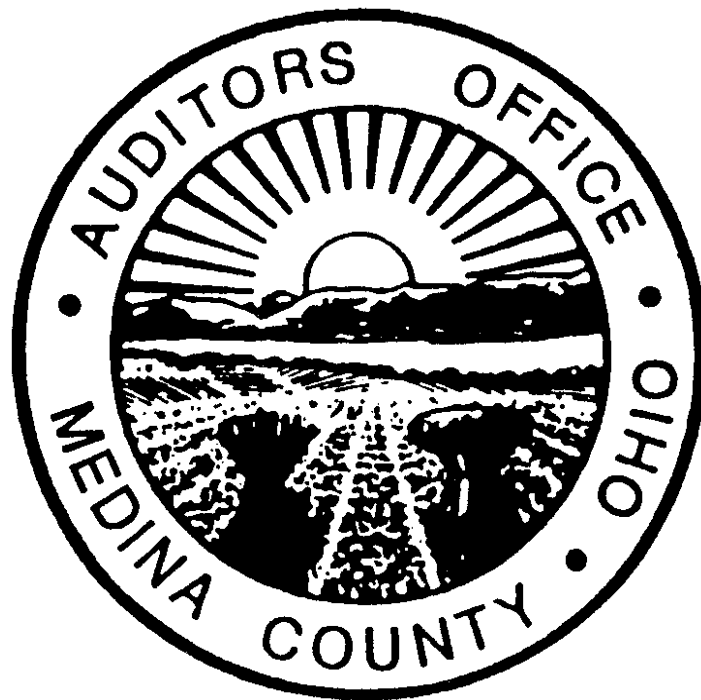
Medina County, Ohio



COMPREHENSIVE ANNUAL FINANCIAL REPORT

*FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2010*

Medina County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2010



Michael E. Kovack
Medina County Auditor

Prepared by The Medina County Auditor's Office

Anna Wagar
Director of Financial Reporting

INTRODUCTORY SECTION

Medina County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2010
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Medina County Auditor

MICHAEL E. KOVACK

144 North Broadway St. Medina, Ohio 44256

June 30, 2011

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

As Medina County Auditor, I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Medina County for the year ended December 31, 2010. This CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and is reported as promulgated by GASB Statement No. 34. Responsibility for the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rest with the County Auditor. To the best of my knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly and completely the financial position and results of the County's financial activities.

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

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

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

Profile of the Government

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

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

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

Local Economy

Once you have visited Medina County, you will find it is a community rich in traditions and history, and the kind of area you can move to, become a part of, and stay for a lifetime. One of the many questions residents of Medina County may be asking themselves, responding to our changing County is, “Where have we been and where are we going?”

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

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

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

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

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

Long-Term Financial Planning

In order to make sound financial decisions now and in the future, the Medina County Board of Commissioners has established principles for budget and financial management. These principles provide guidance for budget development, financial and debt management, and reserves. One-time

surpluses may not be used to expand continuing expenditures. Rather, they may be used for one-time expenditures, such as capital projects. County agencies are encouraged to maximize the use of State and Federal revenues so as to help preserve general revenues for other needs.

Relevant Financial Policies

The budget must be structurally balanced so that continuing revenues support continuing expenditures. Budgetary appropriations may not exceed estimated resources, with a balanced budget maintained in each fund. Agency budget requests are submitted in a program-based format in conjunction with strategic business plans outlining the goals for the following year. The County's goal is to maintain a fund balance in the general fund that is 20 percent of total general fund revenues. This balance is to ensure sufficient funds are available for operational purposes should economic factors negatively impact revenue growth. Agencies funded through tax levies are required to maintain expenditures at or below the estimated revenue collections.

The budget is controlled at the object code level within a fund and any changes at this level may only be made by a resolution of the County Commissioners. The budget may be amended or supplemented at any time during the year upon formal action of the Commissioners. Transfers of cash between funds require the Commissioners' authorization. Encumbered appropriation amounts automatically carry over from prior years. The commissioners adopted the County's 2010 operating budget in February 2010. Additional information on the County's budgetary process can be found in Note 2 to the basic financial statements.

Major Initiatives

Current Projects:

Groundbreaking for the construction of a new Medina County Public Transit Facility took place in April, 2011. This facility will consist of 20,000 square feet of garage and office space and is located on State Route 162 in Lafayette Township. The location and design of the new facility will enable the County to better serve the transit needs of its residents. The \$2.5 million project is funded through the American Recovery and Reinvestment Act of 2009, with the cooperation of the Ohio Department of Transportation (ODOT). Completion and occupancy of the facility is scheduled for October, 2011.

The Board of County Commissioners has approved the issuance of one-year general obligation notes to provide necessary funding for multiple building improvements. A total amount of \$1.15 million will allow for: roofing system replacements at the Courthouse Complex and Administration Building; Courthouse clock tower structural repairs; window replacements at the Old Courthouse and Administration Building; and electrical and HVAC upgrades at the Old Courthouse. Work on these projects is to commence June 2011, and be completed by November 2011.

The County's Office for Older Adults recently received a grant award from the Western Reserve Area Agency on Aging to establish and operate an Aging and Disability Resource Center. The initiative is intended to facilitate greater access to the long-term service and support systems available for older adults and adults with disabilities. It is anticipated that the County's Resource Center will be fully operational by October 2011.

Future Projects:

Organizational efforts during the next twelve to eighteen months will primarily be dedicated to continued improvements in operational efficiencies and refinements in service delivery. It is not anticipated, at this time, the major program or capital initiatives that will be undertaken during this period.

Department Focus: The Medina County Auditor's Office

Department Focus. Auditor Michael E. Kovack serves as the Chief Fiscal Officer of Medina County. He is responsible for the custody and disbursement of over \$492,631,179 in funds received each year by the County. As the guardian of all County funds, the Auditor maintains the official records of all receipts, disbursement and funds available.

Real Estate. The Medina County Auditor's Office serves as the assessor of all property within Medina County and, under Ohio law, must view and appraise each of the more than 81,641 parcels of real estate in the County every six years.

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

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

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

Boards. The Auditor is a voting member of the Budget Commission which is responsible for reviewing and approving the budget for the County, cities, villages, townships and schools. He is a voting member of the Board of Revision which reviews taxpayers' requests for revaluation of real estate. He also serves as the Secretary on the Data Processing Board. This Board oversees the operations of the County Data Center.

Independent Audit

The Independent Accountant, Dave Yost, Auditor of State's Office, has issued an unqualified ("clean") opinion on the Medina County financial statements for year ended December 31, 2010. The Independent Accountants' report is located at the front of the financial section of this report.

GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Medina County, Ohio, for its comprehensive annual financial report for the year ended December 31, 2009. This marked the twenty-fifth 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 Anna Wagar, Director of Financial Reporting, and the technical assistance given by Sharon Creswell.

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

In addition, I would like to express my appreciation the Medina County Board of Commissioners for their support in this endeavor, and Christopher Jakab, County Administrator and Scott Miller, Finance Director.

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

Sincerely,

A handwritten signature in black ink that reads "Michael E. Kovack". The signature is written in a cursive, flowing style.

MICHAEL E. KOVACK
Medina County Auditor

*Medina County, Ohio
Elected Officials*

December 31, 2010

Board of County Commissioners

Sharon S. Ray, President

Patricia G. Geissman

Stephen D. Hambley

Michael E. Kovack

Auditor

Kathy Fortney

Clerk of Courts

Dr. Neil Grabenstetter

Coroner

Mike Salay

Engineer

Dean Holman

Prosecutor

Colleen Swedyk

Recorder

Neil Hassinger

Sheriff

John Burke

Treasurer

Common Pleas Court Judges

General

James L. Kimbler

Christopher Collier

Domestic Relations

Mary Kovack

Probate and Juvenile Court

John Lohn

**Medina County, Ohio
Organization Chart
December 31, 2010**



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, 2009

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



President

Executive Director

FINANCIAL SECTION



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio (the County), as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Medina County, Ohio, as of December 31, 2010, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Achievement Center, ADAMH Board, and Public Assistance funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2011, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information provide additional analysis and are not a required part of the basic financial statements. The financial section's combining statements, individual fund statements and schedules are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. These statements and schedules were subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.



Dave Yost
Auditor of State

June 30, 2011

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
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, 2010. 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 2010 are:

- During 2010, the design and engineering work began for the construction of a new Medina County Public Transit Facility. This \$2.5 million project is being funded from the American Recovery and Reinvestment Act of 2009, and will allow the County's Transit system to operate more efficiently to service residents throughout the County. The new facility will be centrally-located on County-owned property on State Route 162 in Lafayette Township. The completion of the project is expected by June, 2011.
- There were various budget cuts throughout 2010 to help keep the financial condition of the County stable. County departments reduced expenses through employee layoffs and not replacing employees who have left.
- The County maintains an "AA" credit rating on its long-term bonds from Standard & Poor's Rating Group and "Aa1" from Moody's Investors Service, Inc. State Statute limits the total amount of debt a governmental entity can issue.

Using this Comprehensive Annual Financial Report (CAFR)

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

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

Reporting the County as a Whole

Statement of Net Assets and the Statement of Activities

While this document contains the information about funds used by the County to provide programs and activities for our citizens, the view of the County as a whole looks at all financial transactions and asks the question: "How did we do financially during 2010?" The *Statement of Net Assets* and the *Statement of Activities* answer this question; these statements include all (non-fiduciary) assets and liabilities using the full accrual basis of accounting similar to the accounting used by private-sector companies. The full accrual basis of accounting method took into account all of the current year's revenues and expenses regardless of when cash is received or paid.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

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

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

- Assets
- Liabilities
- Net Assets (Assets minus Liabilities)
- Program Revenue and Expenses
- General Revenues
- Net Assets Beginning of Year and Year End

Reporting on the County's Most Significant Funds

Fund Financial Statements

The presentation of the County's major funds begins on page 16. Fund financial reports provide detailed information about the County's major funds based on the restrictions on the use of monies. The County has established many funds which account for the multitude of services, facilities and infrastructure provided to our residents. However, these fund financial statements focus on the County's most significant funds. In the case of Medina County, the major funds are the general, achievement center, ADAMH Board, public assistance, Medina County sewer district, Medina County water district, and solid waste management.

Governmental Funds

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

Proprietary Funds

Proprietary funds have historically operated as enterprise funds using the same basis of accounting as business-type activities; therefore, these statements will essentially match the information provided in the government-wide financial statements. The County uses several enterprise funds to account for various operations. The County's major enterprise funds are the Medina County sewer district, Medina County water district, and the solid waste management.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

The County as a Whole

The *Statement of Net Assets* looks at the County as a whole. Table 1 provides a summary of the County's net assets for 2010 compared to 2009.

Table 1
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Assets						
Current and Other Assets	\$90,750,722	\$89,588,697	\$18,305,150	\$19,704,309	\$109,055,872	\$109,293,006
Capital Assets, Net	55,809,991	56,531,196	262,641,787	267,704,425	318,451,778	324,235,621
<i>Total Assets</i>	<u>146,560,713</u>	<u>146,119,893</u>	<u>280,946,937</u>	<u>287,408,734</u>	<u>427,507,650</u>	<u>433,528,627</u>
Liabilities						
Current and Other Liabilities	35,385,737	34,230,846	3,751,506	3,408,164	39,137,243	37,639,010
Long-Term Liabilities:						
Due Within One Year	1,218,566	1,331,514	6,881,969	6,875,551	8,100,535	8,207,065
Due In More Than One Year	11,121,697	11,348,554	85,180,670	91,248,488	96,302,367	102,597,042
<i>Total Liabilities</i>	<u>47,726,000</u>	<u>46,910,914</u>	<u>95,814,145</u>	<u>101,532,203</u>	<u>143,540,145</u>	<u>148,443,117</u>
Net Assets						
Invested in Capital Assets,						
Net of Related Debt	50,994,026	51,030,953	171,580,176	170,502,818	222,574,202	221,533,771
Restricted for:						
Capital Projects	455,208	551,462	0	0	455,208	551,462
Debt Service	2,885,821	2,991,891	0	0	2,885,821	2,991,891
Achievement Center	13,941,015	14,583,294	0	0	13,941,015	14,583,294
ADAMH Board	3,981,125	3,975,937	0	0	3,981,125	3,975,937
Auto and Gas	5,776,947	6,350,019	0	0	5,776,947	6,350,019
Child Support Enforcement	559,839	1,151,561	0	0	559,839	1,151,561
Ditch Maintenance	4,523,770	4,074,508	0	0	4,523,770	4,074,508
Drug Enforcement	1,321,513	1,497,784	0	0	1,321,513	1,497,784
Public Assistance	1,192,563	2,927,725	0	0	1,192,563	2,927,725
Real Estate Assessment	2,321,485	833,125	0	0	2,321,485	833,125
School Sales Tax	1,582,717	1,445,796	0	0	1,582,717	1,445,796
Shelter Care and Youth Services	404,831	551,135	0	0	404,831	551,135
Other Purposes	3,048,486	2,932,795	0	0	3,048,486	2,932,795
Unclaimed Monies	75,486	127,881	0	0	75,486	127,881
Unrestricted	5,769,881	4,183,113	13,552,616	15,373,713	19,322,497	19,556,826
<i>Total Net Assets</i>	<u>\$98,834,713</u>	<u>\$99,208,979</u>	<u>\$185,132,792</u>	<u>\$185,876,531</u>	<u>\$283,967,505</u>	<u>\$285,085,510</u>

Total assets decreased from 2009 to 2010 primarily due to the decreases in capital assets and intergovernmental receivables during 2010.

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

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

Table 2 shows the changes in net assets for the year ended December 31, 2010 as compared to 2009.

Table 2
Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Revenues						
Program Revenues						
Charges for Services	\$16,578,338	\$16,352,412	\$27,528,111	\$24,874,842	\$44,106,449	\$41,227,254
Operating Grants and Contributions	33,793,400	43,886,205	0	50,000	33,793,400	43,936,205
Capital Grants and Contributions	1,774,421	1,136,502	5,722,112	7,782,390	7,496,533	8,918,892
Total Program Revenues	52,146,159	61,375,119	33,250,223	32,707,232	85,396,382	94,082,351
General Revenues						
Property Taxes	25,492,978	25,346,743	0	0	25,492,978	25,346,743
Sales Taxes	18,688,554	18,067,235	0	0	18,688,554	18,067,235
Property Transfer Taxes	1,413,932	1,339,442	0	0	1,413,932	1,339,442
Grants and Entitlements	5,369,766	6,570,155	0	0	5,369,766	6,570,155
Interest	1,402,345	1,149,958	375,000	1,303,888	1,777,345	2,453,846
Miscellaneous	2,399,122	2,636,475	501,769	1,212,559	2,900,891	3,849,034
Total General Revenues	54,766,697	55,110,008	876,769	2,516,447	55,643,466	57,626,455
Total Revenues	106,912,856	116,485,127	34,126,992	35,223,679	141,039,848	151,708,806
Program Expenses						
General Government:						
Legislative and Executive	21,992,260	26,863,243	0	0	21,992,260	26,863,243
Judicial	10,578,428	10,976,773	0	0	10,578,428	10,976,773
Public Safety	19,949,574	20,766,755	0	0	19,949,574	20,766,755
Public Works	11,495,509	10,820,372	0	0	11,495,509	10,820,372
Health	25,195,670	26,717,333	0	0	25,195,670	26,717,333
Human Services	15,988,908	21,207,981	0	0	15,988,908	21,207,981
Economic Development and Assistance - Primary Government	1,432,185	753,025	0	0	1,432,185	753,025
Economic Development and Assistance - External	347,660	681,637	0	0	347,660	681,637
Interest and Fiscal Charges	306,928	438,320	0	0	306,928	438,320
Sewer	0	0	18,750,185	18,539,772	18,750,185	18,539,772
Water	0	0	8,993,589	9,665,929	8,993,589	9,665,929
Solid Waste	0	0	7,126,957	7,366,862	7,126,957	7,366,862
Total Program Expenses	107,287,122	119,225,439	34,870,731	35,572,563	142,157,853	154,798,002
<i>Increase (Decrease) in Net Assets</i>	<i>(374,266)</i>	<i>(2,740,312)</i>	<i>(743,739)</i>	<i>(348,884)</i>	<i>(1,118,005)</i>	<i>(3,089,196)</i>
Net Assets, January 1	99,208,979	101,949,291	185,876,531	186,225,415	285,085,510	288,174,706
Net Assets, December 31	\$98,834,713	\$99,208,979	\$185,132,792	\$185,876,531	\$283,967,505	\$285,085,510

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2010
Unaudited

Governmental Activities

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

Total governmental activities revenue for the County for 2010 decreased from 2009. The decrease was primarily due to decreases in operating grants and contributions from State and Federal funding.

Charges for services increased from 2009 to 2010 mostly due to increased fees from the children's services and real estate assessments.

Revenues provided by the State and federal governments included \$33,793,400 for operations, \$1,774,421 for capital improvement or acquisitions and \$5,369,766 that was not restricted to a particular program or purpose. As the Statement of Activities shows, the majority of the intergovernmental revenues are grants and subsidies to provide health and human services, including services provided to clients of the Board of Developmental Disabilities, and Child Support Enforcement Agency activities during 2010.

Total governmental activities expenses for the County for 2010 decreased. Health represents the highest expense, then Legislative and Executive services expenses and Public Safety expenses are the next two largest. These three, being the major County expense categories, cover the Achievement Center, ADAMH Board, Children's Services, Crippled Children, Dog and Kennel, Public Assistance, Sheltered Care and Youth Services, Transportation and the County Sheriff Department activities among others.

Health and Human services accounted for \$41,184,578 in expenses out of \$107,287,122 total expenses for the governmental activities; more than half of the monies were covered by direct charges to users of the services and grants. A portion of those charges are for fees charged for septic and solid waste sites and for the collection of license and permit fees throughout the County.

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

Legislative and executive expenses decreased during 2010. In 2009, the County received \$4,000,000 in real estate tax monies that was being returned back to the entities at the end of the six year reappraisal period.

Business-type Activities

Business-type activities revenues for the County for 2010 decreased. The decrease was due to less capital grants and contributions from the State and Federal monies received for various water projects and less interest compared to 2009 due to lowering interest rates.

Business-type activities expenses for the County for 2010 also decreased from 2009 due to less contractual services.

Medina County, Ohio
Management's Discussion and Analysis
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Table 3 presents a summary for governmental activities, the total cost of services and the cost of providing these services as of December 31, 2010 as compared to 2009.

Table 3
 Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2010	2009	2010	2009
General Government:				
Legislative and Executive	\$21,992,260	\$26,863,243	(\$15,386,121)	\$21,431,626
Judicial	10,578,428	10,976,773	(6,365,885)	6,009,088
Public Safety	19,949,574	20,766,755	(13,816,958)	15,216,032
Public Works	11,495,509	10,820,372	(784,703)	(1,494,663)
Health	25,195,670	26,717,333	(12,262,922)	13,820,793
Human Services	15,988,908	21,207,981	(5,942,734)	1,694,985
Economic Development and Assistance - Primary Government	1,432,185	753,025	(18,525)	194,931
Economic Development and Assistance - External	347,660	681,637	(256,187)	539,208
Interest and Fiscal Charges	306,928	438,320	(306,928)	438,320
<i>Total</i>	<u>\$107,287,122</u>	<u>\$119,225,439</u>	<u>(\$55,140,963)</u>	<u>\$57,850,320</u>

Of the County's \$107,287,122 in governmental expenses, \$52,146,159 was covered by program revenues consisting of charges for services, operating grants and contributions and capital grants and contributions. The remaining expenses had to be paid from property and sales taxes, property transfer taxes, unrestricted grants, interest and miscellaneous revenues.

The County's Funds

Governmental Funds

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

Information about the County's governmental funds begins on page 16. These funds are accounted for using the modified accrual basis of accounting. All governmental funds had total revenues of \$110,358,466 and expenditures of \$107,255,372.

The most significant fund is the general fund with a year-end fund balance of \$9,203,766, which included an unreserved fund balance of \$8,700,387, compared to annual expenditures of \$35,521,019. Revenues exceeded expenditures by \$4,132,499 due to increased property taxes and charges for services.

The Achievement Center revenues of \$17,354,161, the majority of which are from property taxes, allowed for the operations of a school for the developmentally disabled. This fund's operating expenditures were \$18,063,717 for 2010. Expenditures exceed revenues due to decreased charges for services.

Medina County, Ohio
Management's Discussion and Analysis
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The ADAMH Board revenues of \$6,686,437, the majority from State and Federal grants, allowed for the Board to contract with local mental health agencies to provide services for the residents of the County. The operating expenditures for those services are \$6,537,446. Revenues exceeded expenditures due to increased receipts of intergovernmental revenues and fewer expenses.

The Public Assistance revenues of \$8,180,038, 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 \$8,473,568 exceeded revenues due to fewer receipts of intergovernmental revenues. The general fund transferred revenues to cover the deficiency.

Business-Type Funds

The County has three business-type activities funds; Medina County Sewer District, Medina County Water District and Solid Waste Management. Total net assets decreased by \$743,739 from 2009 to 2010. The decrease is attributed to less capital grants and contributions from the State and Federal monies received for various water projects and less interest compared to 2009 due to lowering interest rates.

Long-term liabilities decreased from 2009 to 2010 due to the County incurring less debt in 2010 than in 2009 and making annual debt service payments.

General Fund Budgeting Highlights

The County's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the general fund. During the course of 2010, the County amended its general fund budget several times. At the direction of County Commissioners, all capital projects and requests for capital type purchases must be reviewed and approved individually by the Commissioners, although the County's legal level of control is at the object level for all funds and any budget modifications may only be made by resolution of the County Commissioners.

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

During the course of 2010, 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 \$316,931 and \$325,317, respectively.

As a result, certain revenue line items had significant decreases of actual revenue being brought into the County, as to what was projected. For the general fund, final budgeted revenues were \$38,966,739 and actual revenue collections were \$38,673,880. The majority of this was due to the receipt of decreased intergovernmental revenues. Actual expenditures and other uses were \$2,505,381 less than final budgeted appropriations due to the County spending less on contractual services.

Medina County, Ohio
Management's Discussion and Analysis
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Unaudited

Capital Assets and Debt Administration

Capital Assets

Table 4
 Capital Assets
 Net of Depreciation

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Land	\$3,036,655	\$3,036,655	\$1,001,720	\$1,001,720	\$4,038,375	\$4,038,375
Construction in Progress	761,850	0	650,419	2,913,617	1,412,269	2,913,617
Buildings	30,097,576	31,160,512	10,297,259	10,636,010	40,394,835	41,796,522
Improvements Other than Buildings	2,176,618	2,241,903	36,637,809	38,681,994	38,814,427	40,923,897
Equipment	2,964,949	2,985,291	931,498	722,125	3,896,447	3,707,416
Infrastructure						
Bridges	10,780,900	10,318,993	0	0	10,780,900	10,318,993
Roads	3,233,381	4,354,914	0	0	3,233,381	4,354,914
Culverts	2,728,576	2,399,759	0	0	2,728,576	2,399,759
Signals	29,486	33,169	0	0	29,486	33,169
Water Lines	0	0	101,956,364	101,509,692	101,956,364	101,509,692
Sewer Lines	0	0	111,166,718	112,239,267	111,166,718	112,239,267
<i>Totals</i>	<u>\$55,809,991</u>	<u>\$56,531,196</u>	<u>\$262,641,787</u>	<u>\$267,704,425</u>	<u>\$318,451,778</u>	<u>\$324,235,621</u>

Total capital assets for Medina County as of December 31, 2010 were \$318,451,778, a decrease of \$5,783,843 from 2009. The decrease was due to depreciation amounts being higher than the additions. For additional information see Note 11 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, \$199,285 in water lines and \$955,745 in sewer lines were donated by developers.

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

Debt

On December 31, 2010, Medina County had total governmental activity general obligation bonded debt outstanding of \$4,825,000, net of outstanding discount. Outstanding special assessment bonds totaled \$1,055,076. 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, 2010
Unaudited

Table 5
 Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
General Obligation Bonds	\$4,839,235	\$5,399,541	\$119,920	\$179,629	\$4,959,155	\$5,579,170
Special Assessment Bonds	1,055,076	1,230,364	0	0	1,055,076	1,230,364
OWDA Loans	761,571	968,759	90,756,953	96,828,843	91,518,524	97,797,602
OPWC Loans	84,062	100,702	184,738	193,135	268,800	293,837
<i>Totals</i>	<u>\$6,739,944</u>	<u>\$7,699,366</u>	<u>\$91,061,611</u>	<u>\$97,201,607</u>	<u>\$97,801,555</u>	<u>\$104,900,973</u>

During the 2010 year, Medina County's long-term debt decreased. The governmental activities debt obligations decreased by \$959,422 as debt was retired. Business-type activities saw a decrease of \$6,139,996 in long-term debt due also to debt being retired.

The County maintains an "AA" credit rating on its long-term bonds from Standard & Poor's Rating Group and "Aa2" from Moody's Investors Service, Inc. State Statute limits the total amount of debt a governmental entity can issue.

The County has loans outstanding to the Ohio Water Development Authority (OWDA). During 2010, \$7,225,760 was retired during the year and the County had \$946,682 in proceeds. The outstanding balance at year-end was \$91,518,524. The loan proceeds were used for ongoing various improvements to the Westfield Treatment facility and sewer system improvements and replacements. They are being repaid primarily from charges for services from the business-type activities funds and a portion of the debt is also being repaid from special assessments charged to the benefited property owners.

The County has loans outstanding to the Ohio Public Works Commission (OPWC). During 2010, \$25,037 was retired. The outstanding balance at year-end was \$268,800. The loan proceeds were originally used to construct the water loop system and various bridge and road replacements.

For the governmental activities, the general obligation bonds outstanding at December 31, 2010 were \$4,839,235 with \$560,306 being retired during the year. For the business-type activities general obligation bonds outstanding at December 31, 2010 were \$119,920 with \$59,709 being retired during the year. All bonds are backed by the full faith and credit of the County.

In addition to the bonded debt, County long-term obligations include compensated absences. Additional information on the County's long-term obligations can be found in Note 16 of the notes to the basic financial statements.

Current Financial Related Activities

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

Medina County, Ohio
Management's Discussion and Analysis
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The unemployment rate for the County is currently 8.2 percent, which remained constant from a year ago. This rate is below the State's unemployment rate of 10.1 percent and below the national average of 9.6 percent.

These factors, along with inflationary trends, were considered in preparing the County's budget for the 2011 year. At the end of the 2010 year, the fund balance in the general fund increased by \$2,028,138.

Contacting the County Auditor's Office

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

Medina County, Ohio
Statement of Net Assets
December 31, 2010

	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$46,004,359	\$13,988,812	\$59,993,171
Cash and Cash Equivalents:			
In Segregated Accounts	33,171	0	33,171
With Fiscal Agents	1,071,641	395	1,072,036
Material and Supplies Inventory	666,669	345,413	1,012,082
Accrued Interest Receivable	275,552	0	275,552
Accounts Receivable	224,471	3,970,530	4,195,001
Intergovernmental Receivable	10,092,725	0	10,092,725
Sales Taxes Receivable	1,582,716	0	1,582,716
Property Taxes Receivable	25,141,378	0	25,141,378
Special Assessments Receivable	5,467,890	0	5,467,890
Loans Receivable	82,818	0	82,818
Deferred Charges	107,332	0	107,332
Nondepreciable Capital Assets	3,798,505	1,652,139	5,450,644
Depreciable Capital Assets, Net	52,011,486	260,989,648	313,001,134
<i>Total Assets</i>	<u>146,560,713</u>	<u>280,946,937</u>	<u>427,507,650</u>
Liabilities			
Accounts Payable	1,696,403	830,001	2,526,404
Contracts Payable	1,731,913	696,031	2,427,944
Accrued Wages and Benefits	1,566,697	225,953	1,792,650
Matured Compensated Absences Payable	12,405	0	12,405
Matured Interest Payable	641	395	1,036
Accrued Interest Payable	108,856	1,820,707	1,929,563
Intergovernmental Payable	4,503,830	178,419	4,682,249
Deferred Revenue	22,357,055	0	22,357,055
Claims Payable	3,407,937	0	3,407,937
Long-Term Liabilities:			
Due Within One Year	1,218,566	6,881,969	8,100,535
Due In More Than One Year	11,121,697	85,180,670	96,302,367
<i>Total Liabilities</i>	<u>47,726,000</u>	<u>95,814,145</u>	<u>143,540,145</u>
Net Assets			
Invested in Capital Assets, Net of Related Debt	50,994,026	171,580,176	222,574,202
Restricted for:			
Capital Projects	455,208	0	455,208
Debt Service	2,885,821	0	2,885,821
Achievement Center	13,941,015	0	13,941,015
ADAMH Board	3,981,125	0	3,981,125
Auto and Gas	5,776,947	0	5,776,947
Child Support Enforcement	559,839	0	559,839
Ditch Maintenance	4,523,770	0	4,523,770
Drug Enforcement	1,321,513	0	1,321,513
Public Assistance	1,192,563	0	1,192,563
Real Estate Assessment	2,321,485	0	2,321,485
School Sales Tax	1,582,717	0	1,582,717
Shelter Care and Youth Services	404,831	0	404,831
Other Purposes	3,048,486	0	3,048,486
Unclaimed Monies	75,486	0	75,486
Unrestricted	5,769,881	13,552,616	19,322,497
<i>Total Net Assets</i>	<u>\$98,834,713</u>	<u>\$185,132,792</u>	<u>\$283,967,505</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Activities
For the Year Ended December 31, 2010

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government				
Legislative and Executive	\$21,992,260	\$4,784,202	\$1,821,937	\$0
Judicial	10,578,428	2,709,125	1,503,418	0
Public Safety	19,949,574	4,182,945	1,949,671	0
Public Works	11,495,509	1,233,953	7,702,432	1,774,421
Health	25,195,670	1,024,622	11,908,126	0
Human Services	15,988,908	2,522,813	7,523,361	0
Economic Development and Assistance - Primary Government	1,432,185	29,205	1,384,455	0
Economic Development and Assistance - External Government	347,660	91,473	0	0
Interest and Fiscal Charges	306,928	0	0	0
<i>Total Governmental Activities</i>	<u>107,287,122</u>	<u>16,578,338</u>	<u>33,793,400</u>	<u>1,774,421</u>
Business-Type Activities				
Sewer	18,750,185	12,571,839	0	4,791,201
Water	8,993,589	7,852,672	0	930,911
Solid Waste	7,126,957	7,103,600	0	0
<i>Total Business-Type Activities</i>	<u>34,870,731</u>	<u>27,528,111</u>	<u>0</u>	<u>5,722,112</u>
<i>Total</i>	<u>\$142,157,853</u>	<u>\$44,106,449</u>	<u>\$33,793,400</u>	<u>\$7,496,533</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 Assets

Net Assets Beginning of Year

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets		
Governmental Activities	Business-Type Activities	Total
(\$15,386,121)	\$0	(\$15,386,121)
(6,365,885)	0	(6,365,885)
(13,816,958)	0	(13,816,958)
(784,703)	0	(784,703)
(12,262,922)	0	(12,262,922)
(5,942,734)	0	(5,942,734)
(18,525)	0	(18,525)
(256,187)	0	(256,187)
(306,928)	0	(306,928)
<u>(55,140,963)</u>	<u>0</u>	<u>(55,140,963)</u>
0	(1,387,145)	(1,387,145)
0	(210,006)	(210,006)
0	(23,357)	(23,357)
<u>0</u>	<u>(1,620,508)</u>	<u>(1,620,508)</u>
<u>(55,140,963)</u>	<u>(1,620,508)</u>	<u>(56,761,471)</u>
10,793,206	0	10,793,206
671,082	0	671,082
11,304,090	0	11,304,090
816,177	0	816,177
461,973	0	461,973
1,446,450	0	1,446,450
9,318,695	0	9,318,695
11,367	0	11,367
9,358,492	0	9,358,492
1,413,932	0	1,413,932
5,369,766	0	5,369,766
1,402,345	375,000	1,777,345
2,399,122	501,769	2,900,891
<u>54,766,697</u>	<u>876,769</u>	<u>55,643,466</u>
(374,266)	(743,739)	(1,118,005)
<u>99,208,979</u>	<u>185,876,531</u>	<u>285,085,510</u>
<u>\$98,834,713</u>	<u>\$185,132,792</u>	<u>\$283,967,505</u>

Medina County, Ohio

Balance Sheet

Governmental Funds

December 31, 2010

	General	Achievement Center	ADAMH Board	Public Assistance	Other Governmental Funds	Total Governmental Funds
Assets						
Equity in Pooled Cash and Cash Equivalents	\$5,846,810	\$12,519,866	\$4,755,318	\$2,328,516	\$19,749,342	\$45,199,852
Cash and Cash Equivalents:						
In Segregated Accounts	18,209	0	0	0	14,962	33,171
With Fiscal Agents	0	1,071,000	0	0	641	1,071,641
Material and Supplies Inventory	82,411	116,865	0	0	467,393	666,669
Accrued Interest Receivable	259,939	0	0	0	15,613	275,552
Accounts Receivable	11,546	35,131	9,075	0	168,719	224,471
Intergovernmental Receivable	3,662,232	1,875,399	0	0	4,555,094	10,092,725
Interfund Receivable	1,603,821	0	0	0	0	1,603,821
Sales Taxes Receivable	0	0	0	0	1,582,716	1,582,716
Property Taxes Receivable	11,249,284	11,481,438	0	0	2,410,656	25,141,378
Special Assessments Receivable	0	0	0	0	5,467,890	5,467,890
Loans Receivable	0	0	0	0	82,818	82,818
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	75,486	0	0	0	0	75,486
Total Assets	\$22,809,738	\$27,099,699	\$4,764,393	\$2,328,516	\$34,515,844	\$91,518,190
Liabilities and Fund Balances						
Liabilities						
Accounts Payable	\$574,575	\$120,775	\$388,468	\$154,146	\$446,060	\$1,684,024
Contracts Payable	0	57,772	301,834	0	1,372,307	1,731,913
Accrued Wages and Benefits	749,159	393,463	12,580	124,389	287,106	1,566,697
Matured Compensated Absences Payable	12,405	0	0	0	0	12,405
Matured Interest Payable	0	0	0	0	641	641
Interfund Payable	0	0	0	0	1,603,821	1,603,821
Intergovernmental Payable	533,644	251,843	9,647	443,793	3,264,306	4,503,233
Deferred Revenue	11,736,189	12,699,442	0	0	11,256,279	35,691,910
Total Liabilities	13,605,972	13,523,295	712,529	722,328	18,230,520	46,794,644
Fund Balances						
Reserved for Encumbrances	427,893	238,148	17,449	80,865	1,020,817	1,785,172
Reserved for Unclaimed Monies	75,486	0	0	0	0	75,486
Reserved for Loans Receivable	0	0	0	0	76,769	76,769
Unreserved, Undesignated (Deficit)						
Reported in:						
General Fund	8,700,387	0	0	0	0	8,700,387
Special Revenue Funds	0	13,338,256	4,034,415	1,525,323	15,665,512	34,563,506
Debt Service Funds	0	0	0	0	(617,682)	(617,682)
Capital Projects Funds	0	0	0	0	139,908	139,908
Total Fund Balances	9,203,766	13,576,404	4,051,864	1,606,188	16,285,324	44,723,546
Total Liabilities and Fund Balances	\$22,809,738	\$27,099,699	\$4,764,393	\$2,328,516	\$34,515,844	\$91,518,190

See accompanying notes to the basic financial statements

Medina County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Assets of Governmental Activities
 December 31, 2010*

Total Governmental Funds Balances	\$44,723,546
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Amounts reported for governmental activities in the statement of net assets are different because

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	55,809,991
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Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:

Delinquent Property Taxes	1,108,464
Intergovernmental Revenues	6,758,501
Special Assessments	5,467,890

Total	13,334,855
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Bond issuance costs reported as an expenditure in funds are allocated as an expense over the life of the bonds on the statement of net assets.	107,332
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Internal service funds are used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.	(2,691,892)
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In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental fund, an interest expenditure is reported when due.	(108,856)
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Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:

General Obligation Bonds	(4,839,235)
Special Assessment Bonds	(1,055,076)
OPWC Loans	(84,062)
OWDA Loans	(761,571)
Compensated Absences	(5,600,319)

Total	(12,340,263)
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<i>Net Assets of Governmental Activities</i>	<u><u>\$98,834,713</u></u>
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See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2010

	General	Achievement Center	ADAMH Board	Public Assistance	Other Governmental Funds	Total Governmental Funds
Revenues						
Property Taxes	\$10,742,194	\$11,271,099	\$0	\$0	\$3,406,838	\$25,420,131
Sales Taxes	9,318,695	11,367	0	0	9,358,492	18,688,554
Property Transfer Taxes	1,413,932	0	0	0	0	1,413,932
Charges for Services	8,633,428	467,117	0	2,763	5,641,715	14,745,023
Licenses and Permits	14,587	0	0	0	0	14,587
Fines and Forfeitures	636,843	0	0	0	66,935	703,778
Intergovernmental	5,914,182	5,559,702	6,478,561	7,830,225	18,613,206	44,395,876
Special Assessments	0	0	0	0	755,882	755,882
Interest	1,260,274	995	0	0	141,076	1,402,345
Rentals	73,587	0	185,250	0	0	258,837
Donations	346	10,911	70	3,140	164,606	179,073
Other	1,645,450	32,970	22,556	343,910	335,562	2,380,448
<i>Total Revenues</i>	<u>39,653,518</u>	<u>17,354,161</u>	<u>6,686,437</u>	<u>8,180,038</u>	<u>38,484,312</u>	<u>110,358,466</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	9,029,745	0	0	0	12,804,454	21,834,199
Judicial	7,784,315	0	0	0	2,617,945	10,402,260
Public Safety	15,836,224	0	0	0	4,219,201	20,055,425
Public Works	469,087	0	0	0	8,541,061	9,010,148
Health	107,557	18,063,717	6,537,446	0	323,858	25,032,578
Human Services	1,867,806	0	0	8,473,568	5,595,405	15,936,779
Economic Development and Assistance	78,625	0	0	0	1,353,560	1,432,185
Capital Outlay	0	0	0	0	1,933,073	1,933,073
Intergovernmental	347,660	0	0	0	0	347,660
Debt Service:						
Principal Retirement	0	0	0	0	959,116	959,116
Interest and Fiscal Charges	0	0	0	0	311,949	311,949
<i>Total Expenditures</i>	<u>35,521,019</u>	<u>18,063,717</u>	<u>6,537,446</u>	<u>8,473,568</u>	<u>38,659,622</u>	<u>107,255,372</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,132,499</u>	<u>(709,556)</u>	<u>148,991</u>	<u>(293,530)</u>	<u>(175,310)</u>	<u>3,103,094</u>
Other Financing Sources (Uses)						
Sale of Capital Assets	30,163	0	0	0	0	30,163
Transfers In	0	0	213,654	1,327,514	593,356	2,134,524
Transfers Out	(2,134,524)	0	0	0	0	(2,134,524)
<i>Total Other Financing Sources (Uses)</i>	<u>(2,104,361)</u>	<u>0</u>	<u>213,654</u>	<u>1,327,514</u>	<u>593,356</u>	<u>30,163</u>
<i>Net Change in Fund Balances</i>	2,028,138	(709,556)	362,645	1,033,984	418,046	3,133,257
<i>Fund Balances Beginning of Year</i>	<u>7,175,628</u>	<u>14,285,960</u>	<u>3,689,219</u>	<u>572,204</u>	<u>15,867,278</u>	<u>41,590,289</u>
<i>Fund Balances End of Year</i>	<u>\$9,203,766</u>	<u>\$13,576,404</u>	<u>\$4,051,864</u>	<u>\$1,606,188</u>	<u>\$16,285,324</u>	<u>\$44,723,546</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, 2010*

Net Change in Fund Balances - Total Governmental Funds \$3,133,257

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

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

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

Capital Assets Additions	2,793,394	
Current Year Depreciation	<u>(3,343,876)</u>	
Total		(550,482)

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. (170,723)

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

Delinquent Property Taxes	72,847	
Intergovernmental Revenues	(3,637,362)	
Charges for Services	(10,921)	
Special Assessments	<u>111,152</u>	
Total		(3,464,284)

Repayment of bond and loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. 959,116

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

Accrued Interest	10,517	
Bond Discount	(746)	
Amortization of Bond Premium	2,675	
Amortization of Loss on Refunding	(1,623)	
Amortization of Bond Issuance Costs	<u>(5,802)</u>	
Total		5,021

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. (619,617)

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. 333,446

Change in Net Assets of Governmental Activities (\$374,266)

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, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$10,774,670	\$10,780,465	\$10,739,455	(\$41,010)
Sales Taxes	9,256,660	9,261,638	9,226,406	(35,232)
Property Transfer Taxes	1,418,568	1,419,331	1,413,932	(5,399)
Charges for Services	8,338,704	8,638,720	8,658,204	19,484
Licenses and Permits	8,822	8,827	8,793	(34)
Fines and Forfeitures	638,969	639,313	636,881	(2,432)
Intergovernmental	5,683,409	5,686,751	5,182,981	(503,770)
Interest	1,091,412	1,091,999	1,087,845	(4,154)
Rentals	73,828	73,868	73,587	(281)
Donations	347	347	346	(1)
Other	1,364,419	1,365,480	1,645,450	279,970
<i>Total Revenues</i>	38,649,808	38,966,739	38,673,880	(292,859)
Expenditures				
Current:				
General Government:				
Legislative and Executive	8,441,565	8,401,264	7,978,281	422,983
Judicial	6,736,231	6,732,443	6,369,131	363,312
Public Safety	13,403,066	13,005,503	12,614,739	390,764
Public Works	375,293	356,925	356,663	262
Health	137,258	114,583	108,689	5,894
Human Services	1,686,391	2,206,799	1,689,770	517,029
Economic Development and Assistance	82,732	83,625	78,625	5,000
Employee Fringe Benefits	7,733,609	7,643,650	7,348,841	294,809
Intergovernmental	366,757	350,626	348,766	1,860
<i>Total Expenditures</i>	38,962,902	38,895,418	36,893,505	2,001,913
<i>Excess of Revenues Over (Under) Expenditures</i>	(313,094)	71,321	1,780,375	1,709,054
Other Financing Sources (Uses)				
Sale of Capital Assets	30,163	30,163	30,163	0
Transfers Out	(2,245,191)	(2,637,992)	(2,134,524)	503,468
<i>Total Other Financing Sources (Uses)</i>	(2,215,028)	(2,607,829)	(2,104,361)	503,468
<i>Net Change in Fund Balance</i>	(2,528,122)	(2,536,508)	(323,986)	2,212,522
<i>Fund Balance Beginning of Year</i>	4,474,137	4,474,137	4,474,137	0
Prior Year Encumbrances Appropriated	1,367,266	1,367,266	1,367,266	0
<i>Fund Balance End of Year</i>	\$3,313,281	\$3,304,895	\$5,517,417	\$2,212,522

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, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$10,770,936	\$10,786,138	\$11,271,099	\$484,961
Sales Tax	10,863	10,878	11,367	489
Charges for Services	441,679	442,302	462,189	19,887
Intergovernmental	5,454,813	5,462,511	5,708,114	245,603
Interest	951	952	995	43
Donations	10,427	10,442	10,911	469
Other	31,506	31,552	32,970	1,418
<i>Total Revenues</i>	16,721,175	16,744,775	17,497,645	752,870
Expenditures				
Current:				
Health	14,742,084	15,063,755	14,194,927	868,828
Employee Fringe Benefits	3,759,530	3,727,825	3,606,121	121,704
<i>Total Expenditures</i>	18,501,614	18,791,580	17,801,048	990,532
<i>Net Change in Fund Balance</i>	(1,780,439)	(2,046,805)	(303,403)	1,743,402
<i>Fund Balance Beginning of Year</i>	11,678,409	11,678,409	11,678,409	0
Prior Year Encumbrances Appropriated	439,227	439,227	439,227	0
<i>Fund Balance End of Year</i>	\$10,337,197	\$10,070,831	\$11,814,233	\$1,743,402

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
ADAMH Board Fund
For the Year Ended December 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$7,057,294	\$7,445,303	\$6,664,446	(\$780,857)
Rentals	196,170	206,955	185,250	(21,705)
Donations	74	78	70	(8)
Other	21,879	23,081	20,660	(2,421)
<i>Total Revenues</i>	<u>7,275,417</u>	<u>7,675,417</u>	<u>6,870,426</u>	<u>(804,991)</u>
Expenditures				
Current:				
Health	7,789,235	8,771,846	7,025,112	1,746,734
Employee Fringe Benefits	121,660	118,483	116,951	1,532
<i>Total Expenditures</i>	<u>7,910,895</u>	<u>8,890,329</u>	<u>7,142,063</u>	<u>1,748,266</u>
<i>Excess of Revenues</i> <i>Under Expenditures</i>	(635,478)	(1,214,912)	(271,637)	943,275
Other Financing Sources				
Transfers In	213,654	213,654	213,654	0
<i>Net Change in Fund Balance</i>	(421,824)	(1,001,258)	(57,983)	943,275
<i>Fund Balance Beginning of Year</i>	3,274,080	3,274,080	3,274,080	0
Prior Year Encumbrances Appropriated	821,824	821,824	821,824	0
<i>Fund Balance End of Year</i>	<u>\$3,674,080</u>	<u>\$3,094,646</u>	<u>\$4,037,921</u>	<u>\$943,275</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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$11,625,825	\$11,727,802	\$7,830,225	(\$3,897,577)
Donations	4,662	4,703	3,140	(1,563)
Other	510,616	515,095	343,910	(171,185)
<i>Total Revenues</i>	12,141,103	12,247,600	8,177,275	(4,070,325)
Expenditures				
Current:				
Human Services	13,065,744	13,254,413	8,232,167	5,022,246
Employee Fringe Benefits	1,225,701	1,231,466	1,169,309	62,157
<i>Total Expenditures</i>	14,291,445	14,485,879	9,401,476	5,084,403
<i>Excess of Revenues Under Expenditures</i>	(2,150,342)	(2,238,279)	(1,224,201)	1,014,078
Other Financing Sources				
Transfers In	1,327,514	1,327,514	1,327,514	0
<i>Net Change in Fund Balance</i>	(822,828)	(910,765)	103,313	1,014,078
<i>Fund Balance Beginning of Year</i>	1,393,939	1,393,939	1,393,939	0
Prior Year Encumbrances Appropriated	481,247	481,247	481,247	0
<i>Fund Balance End of Year</i>	\$1,052,358	\$964,421	\$1,978,499	\$1,014,078

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2010

	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	\$11,765,720	\$1,164,291	\$1,058,801	\$13,988,812	\$729,021
Cash and Cash Equivalents:					
With Fiscal Agents	0	395	0	395	0
Materials and Supplies Inventory	210,769	134,644	0	345,413	0
Accounts Receivable	2,198,905	1,113,517	658,108	3,970,530	0
<i>Total Current Assets</i>	<u>14,175,394</u>	<u>2,412,847</u>	<u>1,716,909</u>	<u>18,305,150</u>	<u>729,021</u>
<i>Noncurrent Assets</i>					
Non-Depreciable Capital Assets	624,564	487,575	540,000	1,652,139	0
Depreciable Capital Assets, Net	146,567,133	105,748,237	8,674,278	260,989,648	0
<i>Total Noncurrent Assets</i>	<u>147,191,697</u>	<u>106,235,812</u>	<u>9,214,278</u>	<u>262,641,787</u>	<u>0</u>
<i>Total Assets</i>	<u>161,367,091</u>	<u>108,648,659</u>	<u>10,931,187</u>	<u>280,946,937</u>	<u>729,021</u>
Liabilities					
<i>Current Liabilities</i>					
Accounts Payable	348,980	316,475	164,546	830,001	12,379
Contracts Payable	229,201	0	466,830	696,031	0
Accrued Wages and Benefits	179,728	39,445	6,780	225,953	0
Matured Interest Payable	0	395	0	395	0
Accrued Interest Payable	703,205	1,036,238	81,264	1,820,707	0
Intergovernmental Payable	111,882	23,277	43,260	178,419	597
Compensated Absences Payable	215,875	26,749	0	242,624	0
OWDA Loans Payable	3,212,244	2,612,047	758,285	6,582,576	0
OPWC Loans Payable	0	16,794	0	16,794	0
General Obligation Bonds Payable	0	39,975	0	39,975	0
Claims Payable	0	0	0	0	3,407,937
<i>Total Current Liabilities</i>	<u>5,001,115</u>	<u>4,111,395</u>	<u>1,520,965</u>	<u>10,633,475</u>	<u>3,420,913</u>
<i>Long-Term Liabilities (net of current portion)</i>					
Compensated Absences Payable	609,120	118,218	31,066	758,404	0
OWDA Loans Payable	37,241,199	44,840,090	2,093,088	84,174,377	0
OPWC Loans Payable	0	167,944	0	167,944	0
General Obligation Bonds Payable	0	79,945	0	79,945	0
<i>Total Long-Term Liabilities</i>	<u>37,850,319</u>	<u>45,206,197</u>	<u>2,124,154</u>	<u>85,180,670</u>	<u>0</u>
<i>Total Liabilities</i>	<u>42,851,434</u>	<u>49,317,592</u>	<u>3,645,119</u>	<u>95,814,145</u>	<u>3,420,913</u>
Net Assets					
Invested in Capital Assets, Net of Related Debt	106,738,254	58,479,017	6,362,905	171,580,176	0
Unrestricted (Deficit)	11,777,403	852,050	923,163	13,552,616	(2,691,892)
<i>Total Net Assets (Deficit)</i>	<u>\$118,515,657</u>	<u>\$59,331,067</u>	<u>\$7,286,068</u>	<u>\$185,132,792</u>	<u>(\$2,691,892)</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
*Statement of Revenues, Expenses
and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2010*

	Business-Type Activities				Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Total	
Operating Revenues					
Charges for Services	\$12,558,808	\$7,438,544	\$7,103,600	\$27,100,952	\$11,048,360
Intergovernmental	0	414,128	0	414,128	0
Special Assessments	13,031	0	0	13,031	0
Other	212,047	163,523	126,199	501,769	18,674
<i>Total Operating Revenues</i>	<u>12,783,886</u>	<u>8,016,195</u>	<u>7,229,799</u>	<u>28,029,880</u>	<u>11,067,034</u>
Operating Expenses					
Personal Services	7,310,196	1,184,630	263,973	8,758,799	199,697
Materials and Supplies	1,654,362	441,871	151,802	2,248,035	1,720
Contractual Services	3,362,161	2,439,338	5,969,030	11,770,529	875,037
Claims	0	0	0	0	9,571,846
Other Operating Expenses	260,551	241,202	212,486	714,239	85,288
Depreciation	4,660,404	2,497,198	356,779	7,514,381	0
<i>Total Operating Expenses</i>	<u>17,247,674</u>	<u>6,804,239</u>	<u>6,954,070</u>	<u>31,005,983</u>	<u>10,733,588</u>
<i>Operating Income (Loss)</i>	<u>(4,463,788)</u>	<u>1,211,956</u>	<u>275,729</u>	<u>(2,976,103)</u>	<u>333,446</u>
Non Operating Revenues (Expenses)					
Interest	0	0	375,000	375,000	0
Interest and Fiscal Charges	(1,502,511)	(2,189,350)	(172,887)	(3,864,748)	0
<i>Total Non Operating Revenues (Expenses)</i>	<u>(1,502,511)</u>	<u>(2,189,350)</u>	<u>202,113</u>	<u>(3,489,748)</u>	<u>0</u>
<i>Income (Loss) Before Contributions</i>	<u>(5,966,299)</u>	<u>(977,394)</u>	<u>477,842</u>	<u>(6,465,851)</u>	<u>333,446</u>
Capital Contributions	4,791,201	930,911	0	5,722,112	0
<i>Change in Net Assets</i>	<u>(1,175,098)</u>	<u>(46,483)</u>	<u>477,842</u>	<u>(743,739)</u>	<u>333,446</u>
<i>Net Assets (Deficit) Beginning of Year -</i>	<u>119,690,755</u>	<u>59,377,550</u>	<u>6,808,226</u>	<u>185,876,531</u>	<u>(3,025,338)</u>
<i>Net Assets (Deficit) End of Year</i>	<u>\$118,515,657</u>	<u>\$59,331,067</u>	<u>\$7,286,068</u>	<u>\$185,132,792</u>	<u>(\$2,691,892)</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2010

	Business-Type Activities				Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Totals	
Increase (Decrease) in Cash and Cash Equivalents					
Cash Flows from Operating Activities					
Cash Received from Customers	\$12,240,843	\$7,461,388	\$7,065,322	\$26,767,553	\$0
Cash Received from Interfund Services Provided	0	0	0	0	10,859,627
Other Cash Receipts	467,406	440,008	126,199	1,033,613	18,674
Cash Payments to Suppliers for Goods and Services	(4,776,222)	(2,842,020)	(5,720,041)	(13,338,283)	(871,963)
Cash Paid to Employees	(7,071,545)	(1,145,369)	(243,917)	(8,460,831)	(199,697)
Cash Paid for Claims	0	0	0	0	(9,269,611)
Other Operating Cash Payments	(260,551)	(241,202)	(212,486)	(714,239)	(85,288)
<i>Net Cash Provided by Operating Activities</i>	<u>599,931</u>	<u>3,672,805</u>	<u>1,015,077</u>	<u>5,287,813</u>	<u>451,742</u>
Cash Flows from Noncapital Financing Activities					
Receipts from State Subsidies	<u>0</u>	<u>0</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities					
Payments for Capital Acquisition	(511,452)	(415,871)	(369,392)	(1,296,715)	0
Proceeds from OWDA	563,602	383,080	0	946,682	0
Principal Paid on General Obligation Bonds	0	(59,709)	0	(59,709)	0
Interest Paid on General Obligation Bonds	0	(11,055)	0	(11,055)	0
Principal Paid on OWDA Loans	(3,482,768)	(2,818,961)	(716,843)	(7,018,572)	0
Interest Paid on OWDA Loans	(1,568,357)	(2,242,122)	(193,317)	(4,003,796)	0
Principal Paid on OPWC Loans	0	(8,397)	0	(8,397)	0
Receipts from Tap-in Fees	<u>3,835,456</u>	<u>731,626</u>	<u>0</u>	<u>4,567,082</u>	<u>0</u>
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(1,163,519)</u>	<u>(4,441,409)</u>	<u>(1,279,552)</u>	<u>(6,884,480)</u>	<u>0</u>
Cash Flows from Investing Activities					
Interest on Investments	<u>0</u>	<u>0</u>	<u>375,000</u>	<u>375,000</u>	<u>0</u>
Increase (Decrease) in Cash and Cash Equivalents	(563,588)	(768,604)	135,525	(1,196,667)	451,742
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>12,329,308</u>	<u>1,933,290</u>	<u>923,276</u>	<u>15,185,874</u>	<u>277,279</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$11,765,720</u>	<u>\$1,164,686</u>	<u>\$1,058,801</u>	<u>\$13,989,207</u>	<u>\$729,021</u>

(continued)

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2010

	Business-Type Activities			Totals	Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management		
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities					
Operating Income (Loss)	(\$4,463,788)	\$1,211,956	\$275,729	(\$2,976,103)	\$333,446
<i>Adjustments:</i>					
Depreciation	4,660,404	2,497,198	356,779	7,514,381	0
(Increase) Decrease in Assets:					
Accounts Receivable	(89,849)	(109,976)	(39,306)	(239,131)	0
Materials and Supplies Inventory	404,710	11,913	0	416,623	0
Increase (Decrease) in Liabilities:					
Accounts Payable	(55,172)	145,165	125,682	215,675	4,794
Contracts Payable	144,089	(86,873)	276,232	333,448	0
Retainage Payable	(8,904)	(8,901)	0	(17,805)	0
Matured Interest Payable	(661)	(5)	0	(666)	0
Compensated Absences Payable	29,830	(184)	19,859	49,505	0
Accrued Wages	(41,462)	3,603	197	(37,662)	0
Intergovernmental Payable	20,734	8,909	(95)	29,548	232
Claims Payable	0	0	0	0	302,235
Interfund Payable	0	0	0	0	(188,965)
<i>Total Adjustments</i>	<u>5,063,719</u>	<u>2,460,849</u>	<u>739,348</u>	<u>8,263,916</u>	<u>118,296</u>
<i>Net Cash Provided by Operating Activities</i>	<u>\$599,931</u>	<u>\$3,672,805</u>	<u>\$1,015,077</u>	<u>\$5,287,813</u>	<u>\$451,742</u>

Noncash Activities:

The Medina County Sewer District received donated capital assets from developers in the amount of \$955,745 and the Medina County Water District received donated capital assets from developers in the amount of \$199,285. These amounts are included in capital contributions.

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2010

Assets	
Equity in Pooled Cash and Cash Equivalents	\$21,524,054
Cash and Cash Equivalents in Segregated Accounts	2,908,500
Property Taxes Receivable	224,622,619
Accrued Interest Receivable	15,059
Special Assessments Receivable	10,501,694
Intergovernmental Receivable	<u>7,606,970</u>
<i>Total Assets</i>	<u><u>\$267,178,896</u></u>
Liabilities	
Intergovernmental Payable	\$7,806,074
Deposits Held and Due to Others	30,140
Payroll Withholdings	918,466
Undistributed Assets	<u>258,424,216</u>
<i>Total Liabilities</i>	<u><u>\$267,178,896</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, 2010

Note 1 - Reporting Entity

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

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

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

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

The County is associated with certain organizations which are defined as Joint Ventures, Jointly Governed Organizations, Risk Sharing Pool, and Related Organizations. These organizations are presented in Notes 19, 21, 22, and 23 to the basic financial statements. These organizations are:

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

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
Medina County Emergency Management Agency

Note 2 - Summary of Significant Accounting Policies

The financial statements of Medina County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its enterprise funds unless those pronouncements conflict with or contradict GASB pronouncements. The County has elected not to apply FASB statements and interpretations issued after November 30, 1989, to its business-type activities and enterprise funds. The more significant of the County's accounting policies are described below.

Basis of Presentation

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

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Fund Accounting

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

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

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

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

ADAMH Board Special Revenue Fund The ADAMH Board special revenue fund accounts for Federal and State grants and transfers from the general fund that are expended by the Alcohol, Drug and Mental Health Board, primarily to pay the costs of contracts with local mental health agencies that provide services to the public at large.

Public Assistance Special Revenue Fund The public assistance special revenue fund accounts for various 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 to a particular purpose.

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

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Solid Waste Management Fund The solid waste management fund accounts for revenues generated from the charges for use of the central processing facility for disposal of waste materials. County waste is directed to the facility where recyclables are recovered from the waste stream.

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

Fiduciary Funds Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's only fiduciary funds are agency funds which are used to collect and distribute taxes and various State and Federal monies to local governments within the County and to account for funds of the County General Health District, the Soil and Water Conservation District, the Emergency Planning Commission, Family First Council, Emergency Management Agency and the County Park District.

Measurement Focus

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Basis of Accounting

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, property transfer fees, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurs. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 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 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 Revenue Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2010, but which were levied to finance year 2011 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Budgetary Data

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

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

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

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

Cash and Investments

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

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

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

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

During 2010, investments were limited to federal home loan banks notes, federal farm credit bank notes and STAROhio.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

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

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2010.

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 2010 amounted to \$1,260,274 which includes \$1,138,398 assigned from other County funds.

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

Restricted Assets

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

Inventory

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

Capital Assets

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

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

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

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

Interfund Balances

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

Compensated Absences

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

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Accrued Liabilities and Long-Term Obligations

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

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

Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

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

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

Fund Balance Reserves

The County records reservations for those portions of fund balance which are legally segregated for a specific future use or which do not represent available, spendable resources and therefore, are not available for appropriations for expenditures. Undesignated fund balance indicates that portion of fund balance which is available for appropriation in future periods. Fund balance reserves have been established for encumbrances, unclaimed monies, and loans receivable (revolving loan monies loaned to local businesses). Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years.

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, 2010

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.

Bond Issuance Costs

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

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

Extraordinary and Special Items

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

Estimates

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

Note 3 – Change in Accounting Principles

For fiscal year 2010, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 51, “Accounting and Reporting for Intangible Assets”. GASB Statement No. 51 establishes accounting and financial reporting of such assets to reduce inconsistencies, thereby enhancing the comparability of accounting and financial reporting of such assets among state and local governments. The implementation of this statement did not result in any change to the County’s financial statements.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Note 4 - Compliance and Accountability

Legal Compliance

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

Special Revenue Funds	
Community Development Block Grant	\$451,439
Community Housing Improvement	8,906
Community Oriented Policing Services	26,988
Ohio Criminal Justice Service	275
Office of Older Adults	70,182
Safe Communities	8,786
Title VI-D	32,838
Transportation Program	205,578
Victim Assistance	5,168
Debt Service Fund	
Special Assessment Bond Retirement	199,377
Capital Project Fund	
County Capital Improvements	167,139

These cash deficits are a result of monies being expended with the expectation that the County will be reimbursed during 2011.

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

Fund Deficits

The following funds had a deficit fund balance or deficit net assets as of December 31, 2010:

<i>Special Revenue Funds</i>	
Community Development Block Grant	\$456,023
Community Housing Improvement	9,131
Community Oriented Policing Services	28,562
Crippled Children	104,921
Ohio Criminal Justice Service	6,936
Safe Communities	17,074
Title VI-D	9,304
Transportation Program	283,926
Victim Assistance	5,168
Workforce Development	98,404
<i>Debt Service Fund</i>	
Special Assessment Bond Retirement	626,522
<i>Capital Projects Fund</i>	
County Capital Improvements	180,539
<i>Internal Service</i>	
Self Insurance	3,344,239

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

At December 31, 2010, the employee health insurance internal service fund had deficit net assets which management is currently analyzing the operations of this fund to determine appropriate action to alleviate the deficit.

Note 5 - Budgetary Basis of Accounting

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

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year end encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance (GAAP).
4. Investments are reported at fair value (GAAP) rather than cost (budget).

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

	Net Change in Fund Balance			
	General	Achievement Center	ADAMH Board	Public Assistance
GAAP Basis	\$2,028,138	(\$709,556)	\$362,645	\$1,033,984
Net Adjustment for Revenue Accruals	(994,531)	143,484	183,989	(2,763)
Fair Value Investments - Beginning of Year	14,893	0	0	0
Net Adjustment for Expenditure Accruals	(179,295)	745,116	107,308	(635,888)
Encumbrances	(1,193,191)	(482,447)	(711,925)	(292,020)
Budget Basis	<u>(\$323,986)</u>	<u>(\$303,403)</u>	<u>(\$57,983)</u>	<u>\$103,313</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.

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

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

1. United States Treasury Bills, Bonds, Notes, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to payment of principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposits or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - 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;

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- b. Bankers acceptances eligible for purchase by the federal reserve system and which mature within 180 days after purchase.
- 10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase.
- 11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper.
- 12. One percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Other than corporate notes, commercial paper, and bankers acceptances, an investment must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Deposits

At December 31, 2010, the County's Achievement Center Special Revenue Fund had a cash balance of \$1,071,000 with NEON, a jointly governed organization (See Note 21). 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, 2010, the County had the following investments:

	<u>Fair Value</u>	<u>Maturity</u>
Federal Home Loan Bank Notes	\$4,000,000	September 30, 2013
Federal Farm Credit Bank Notes	1,984,307	June 6, 2011
Federal Farm Credit Bank Notes	1,000,000	July 8, 2013
STAROhio	105	58.0 Days - Average
Total	<u><u>\$6,984,412</u></u>	

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

Custodial Credit Risk For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Federal Home Loan Bank Notes and the Federal Farm Credit Bank Notes are exposed to custodial credit risk in that they are uninsured, unregistered and held by the counterparty's trust department or agent. The County has no investment policy dealing with investment custodial credit risk beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

Credit Risk The Federal Home Loan Bank Notes and the Federal Farm Credit Bank Notes carry a rating of AAA by Standard & Poor's. STAROhio carries a rating of AAAM by Standard & Poor's. Ohio law requires that STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service. The County has no investment policy that addresses credit risk.

Concentration of Credit Risk The County places no limit on the amount it may invest in any one issuer. The following is the County's allocation as of December 31, 2010:

Investment	Percentage of Investments
Federal Home Loan Bank Notes	57.27 %
Federal Farm Credit Bank Notes	42.73

Note 7 - Property Taxes

Property taxes include amounts levied against all real and public utility personal property located in the County. Property tax revenue received during 2010 for real and public utility property taxes represents collections of 2009 taxes. Property tax payments received during 2010 for tangible personal property (other than public utility property) are for 2010 taxes.

2010 real property taxes are levied after October 1, 2010, on the assessed value as of January 1, 2010, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2010 real property taxes are collected in and intended to finance 2011.

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2010 public utility property taxes became a lien December 31, 2009, are levied after October 1, 2010, and are collected in 2011 with real property taxes.

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Tangible personal property tax on business inventory, manufacturing machinery and equipment, furniture and fixtures, as of 2009, is no longer levied and collected. 2010 is the last year for the collection of tangible personal property taxes from telephone companies; however, the City/County received no tangible personal property tax revenue from telephone company property.

The full tax rate for all County operations for the year ended December 31, 2010, was \$7.07 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2010 property tax receipts were based are as follows:

Real Estate	
Residential/Agricultural	\$3,961,423,520
Other Real Estate	735,762,290
Tangible Personal Property	
Public Utility	<u>91,176,320</u>
Total Valuation	<u><u>\$4,788,362,130</u></u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represents real and tangible personal property taxes and public utility taxes which are measurable as of December 31, 2010 and for which there is an enforceable legal claim. In the governmental funds, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2010 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while the remainder of the receivable is deferred.

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 and Management the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The Office of Budget and Management then has five days in which to draw the warrant payable to the County.

Proceeds of the sales tax are credited to the general fund. Proceeds of the school sales tax are credited to the school sales tax special revenue fund. A receivable is recognized at year end for amounts that will be received from sales which occurred during 2010.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Note 9 – Receivables

Receivables at December 31, 2010, consisted of property taxes, sales taxes, interest, special assessments, accounts (billings for user charged services, including unbilled utility services) and intergovernmental receivables arising from grants, entitlements and shared revenues. All receivables are considered collectible in full, including accounts receivable which, if delinquent, may be certified and collected as special assessment, subject to foreclosure for nonpayment. All receivables except property taxes, loans and special assessments are expected to be collected within one year. Property taxes, although ultimately collectable, include some portion of delinquencies that will not be collected within one year.

Special assessments expected to be collected in more than one year amount to \$4,064,392 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$358,339.

Loans expected to be collected in more than one year amount to \$82,818 in the revolving loan special revenue fund.

A summary of the principal items of intergovernmental receivables follows:

Governmental Activities	
Local Government	\$2,892,428
Achievement Center Receivable	1,218,004
Motor Vehicle License Registration	1,184,499
Gasoline Tax	795,040
Civil Division	735,114
Permissive Tax	668,015
Achievement Center Grants and Subsidies	657,395
CDBG Grants and Subsidies	351,170
Child Support Enforcement Grants and Subsidies	329,505
Other	307,951
Transportation Program Grants and Subsidies	261,640
Cents Per Gallon	258,468
Office for Older Adults Grants and Subsidies	176,579
Workforce Development Grants and Subsidies	159,393
Municipal Fine Distribution	47,864
Safe Communities Grants and Subsidies	29,360
Drug Enforcement Grants and Subsidies	7,224
Victim Assistance Grants and Subsidies	6,150
Ohio Criminal Juvenile Detention Grants and Subsidies	5,026
Inmate Housing	1,900
<i>Total Governmental Activities</i>	<u><u>\$10,092,725</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, collectibility. 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
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For the Year Ended December 31, 2010

Note 10 - 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 2010 due to the installation of an automated system.

Note 11 - Capital Assets

Capital asset activity for the year ended December 31, 2010, was as follows:

	Balance 01/01/10	Additions	Deletions	Balance 12/31/10
<i>Governmental Activities:</i>				
Capital Assets not being depreciated:				
Land	\$3,036,655	\$0	\$0	\$3,036,655
Construction in Progress	0	761,850	0	761,850
Total Capital Assets not being depreciated	<u>3,036,655</u>	<u>761,850</u>	<u>0</u>	<u>3,798,505</u>
Capital Assets being depreciated:				
Buildings	46,967,431	0	(233,420)	46,734,011
Improvements Other Than Buildings	2,869,549	13,328	0	2,882,877
Equipment	13,293,281	886,602	(856,196)	13,323,687
Infrastructure:				
Bridges	14,192,197	745,749	0	14,937,946
Roads	35,328,183	0	0	35,328,183
Culverts	2,852,621	385,865	0	3,238,486
Signals	315,370	0	0	315,370
Total Capital Assets being depreciated	<u>115,818,632</u>	<u>2,031,544</u>	<u>(1,089,616)</u>	<u>116,760,560</u>
Accumulated Depreciation:				
Buildings	(15,806,919)	(915,708)	86,192	(16,636,435)
Improvements Other Than Buildings	(627,646)	(78,613)	0	(706,259)
Equipment	(10,307,990)	(883,449)	832,701	(10,358,738)
Infrastructure:				
Bridges	(3,873,204)	(283,842)	0	(4,157,046)
Roads	(30,973,269)	(1,121,533)	0	(32,094,802)
Culverts	(452,862)	(57,048)	0	(509,910)
Signals	(282,201)	(3,683)	0	(285,884)
Total Accumulated Depreciation	<u>(62,324,091)</u>	<u>(3,343,876) *</u>	<u>918,893</u>	<u>(64,749,074)</u>
Capital Assets being depreciated, net	<u>53,494,541</u>	<u>(1,312,332)</u>	<u>(170,723)</u>	<u>52,011,486</u>
Governmental Activities Capital Assets, Net	<u>\$56,531,196</u>	<u>(\$550,482)</u>	<u>(\$170,723)</u>	<u>\$55,809,991</u>

Medina County, Ohio
Notes to the Basic Financial Statements
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* Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$612,183
Judicial	25,915
Public Safety	240,876
Public Works	1,803,483
Health	400,382
Human Services	261,037
	<u>261,037</u>
Total	<u><u>\$3,343,876</u></u>

	Balance 01/01/10	Additions	Deletions	Balance 12/31/10
<i>Business-Type Activities:</i>				
Capital Assets not being depreciated:				
Land	\$1,001,720	\$0	\$0	\$1,001,720
Construction in Progress	2,913,617	650,419	(2,913,617)	650,419
	<u>3,915,337</u>	<u>650,419</u>	<u>(2,913,617)</u>	<u>1,652,139</u>
Total Capital Assets not being depreciated				
Capital Assets being depreciated:				
Buildings	17,518,936	0	0	17,518,936
Improvements Other Than Buildings	108,299,420	0	0	108,299,420
Equipment	5,540,282	466,011	(68,574)	5,937,719
Infrastructure:				
Water Lines	111,390,682	2,670,067	0	114,060,749
Sewer Lines	130,931,888	1,578,865	0	132,510,753
	<u>373,681,208</u>	<u>4,714,943</u>	<u>(68,574)</u>	<u>378,327,577</u>
Total Capital Assets being depreciated				
Accumulated Depreciation:				
Buildings	(6,882,926)	(338,751)	0	(7,221,677)
Improvements Other Than Buildings	(69,617,426)	(2,044,185)	0	(71,661,611)
Equipment	(4,818,157)	(256,636)	68,572	(5,006,221)
Infrastructure:				
Water Lines	(9,880,990)	(2,223,395)	0	(12,104,385)
Sewer Lines	(18,692,621)	(2,651,414)	0	(21,344,035)
	<u>(109,892,120)</u>	<u>(7,514,381)</u>	<u>68,572</u>	<u>(117,337,929)</u>
Total Accumulated Depreciation				
Capital Assets being depreciated, net	<u>263,789,088</u>	<u>(2,799,438)</u>	<u>(2)</u>	<u>260,989,648</u>
Business-Type Activities Capital Assets, Net				
	<u>\$267,704,425</u>	<u>(\$2,149,019)</u>	<u>(\$2,913,619)</u>	<u>\$262,641,787</u>

Medina County, Ohio
Notes to the Basic Financial Statements
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Note 12 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

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

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law and public safety employer units. Member contribution rates, as set in the Ohio Revised Code, are not to exceed 10 percent. For the year ended December 31, 2010, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 10.5 percent and 11.1 percent, respectively. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. For 2010, member and employer contribution rates were consistent across all three plans.

The County's 2010 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.87 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. The portion of employer contribution allocated to health care for members in the Traditional Plan was 5.5 percent from January 1 through February 28, 2010, and 5 percent from March 1 through December 31, 2010. The portion of employer contributions allocated to health care for members in the Combined Plan was 4.73 percent from January 1 through February 28, 2010, and 4.23 percent from March 1 through December 31, 2010. Employer contribution rates are actuarially determined.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2010, 2009, and 2008 were \$4,794,890, \$4,379,270, and \$3,850,482, respectively. For 2010, 97.82 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2009 and 2008. Contributions to the Member-Directed Plan for 2010 were \$156,577 made by the County and \$111,841 made by plan members.

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State Teachers Retirement System

Plan Description – The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple employer public employee retirement plan. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, Ohio 43215-3771, or by calling (888) 227-7877, or by visiting the STRS Ohio Web site at www.strsoh.org.

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years of credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy - For the year ended December 31, 2010, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For 2009, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS Ohio for the fiscal years ended December 31, 2010, 2009, and 2008 were \$163,065, \$159,150, and \$153,853, respectively. For 2010, 67.86 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2009 and 2008. There were no contributions made by the County and plan members to the DC and Combined Plans for fiscal year 2010.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Note 13 – Postemployment Benefits

Ohio Public Employees Retirement System

Plan Description – Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan—a cost sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan—a defined contribution plan; and the Combined Plan—a cost sharing, multiple employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2010, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 17.87 percent. The Ohio Revised Code currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law and public safety employer units.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 5.5 percent from January 1 through February 28, 2010, and 5 percent from March 1 through December 31, 2010. The portion of employer contributions allocated to health care for members in the Combined Plan was 4.73 percent from January 1 through February 28, 2010, and 4.23 percent from March 1 through December 31, 2010.

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

Medina County, Ohio
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For the Year Ended December 31, 2010

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2010, 2009, and 2008 were \$2,677,110, \$3,050,658, and \$3,693,974, respectively. For 2010, 97.82 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2009 and 2008.

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

State Teachers Retirement System

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

Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2010, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the years ended December 31, 2010, 2009, and 2008 were \$12,543, \$12,242, and \$11,835 respectively; 67.86 percent has been contributed for fiscal year 2010 and 100 percent for fiscal years 2009 and 2008.

Note 14 - 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 2010, the County contracted with County Risk Sharing Authority, Inc. (CORSA), a risk sharing pool (See Note 22), for liability, property and crime insurance. Medical/professional liability for the County Home, the County Jail and the Juvenile Detention County is covered by CORSA. Coverage provided by CORSA is as follows:

Medina County, Ohio
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	<u>Limits of Coverage</u>
General Liability	\$1,000,000
Employee Benefit Liability	1,000,000
Law Enforcement Professional Liability	1,000,000
Public Officials Errors and Omissions Liability	6,000,000
Automobile Liability	6,000,000
Uninsured Motorist Liability	250,000
Ohio Stop Gap (Additional Workers' Compensation Coverage)	1,000,000
Building and Contents - Replacement Cost	100,000,000
Flood and Earthquake	100,000,000
Comprehensive Boiler and Machinery	100,000,000
Crime Insurance:	
Faithful Performance	1,000,000
Money and Securities	1,000,000
Depositor's Forgery	1,000,000
Money Orders/Counterfeit Currency	1,000,000

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

Workers' Compensation

On December 1, 2008, the County was approved for self-insured status by the Bureau of Workers' Compensation and began to administer its own workers' compensation program (the program). The County has established a workers' compensation internal service fund to account for assets set aside for claim settlements and related liabilities associated with the program. Liabilities of the fund are reported when an employee injury has occurred, it is probable that a claim will be filed under the program, and the amount of the claim can be reasonably estimated. The County utilizes the services of Sedgwick Claims Management Services, the third party administrator, to review, process, and pay employee claims. The County also maintains excess insurance coverage which would pay the portion of claims that exceed \$400,000 per occurrence for all employees.

The claims liability of \$18,020 reported in the fund at December 31, 2010, is based on an estimate by the County Auditor's Office and the Bureau of Workers' Compensation. The claims liability reported in the workers' compensation internal service fund at December 31, 2010, 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 2010 were:

	<u>Balance at</u> <u>Beginning of Year</u>	<u>Current</u> <u>Year Claims</u>	<u>Claim</u> <u>Payments</u>	<u>Balance at</u> <u>End of Year</u>
2009	\$0	\$85,495	\$78,392	\$7,103
2010	7,103	60,498	49,581	18,020

Medina County, Ohio
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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 2010, depending on the type of coverage the employee selects, the monthly premium paid by the County ranged from \$196 to \$324 for single coverage, from \$407 to \$693 for single plus one coverage, and from \$690 to \$1,143 for family coverage. Employee contributions ranged from \$10 to \$36 for single coverage, from \$21 to \$77 for single plus one coverage, and from \$36 to \$127 for family coverage. An excess coverage insurance policy covers individual claims in excess of \$400,000 and aggregate claims in excess of \$7,890,791.

The liability for unpaid claims costs of \$3,389,917 reported in the fund at December 31, 2010, was estimated by the third party administrator and is based on the requirements of GASB No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Interfund premiums are based primarily upon the insured funds' claims experience.

Changes in the fund's claims liability amount in 2009 and 2010 were:

<u>Year</u>	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claims Payments</u>	<u>Balance at End of Year</u>
2009	\$2,218,993	\$10,351,334	\$9,471,728	\$3,098,599
2010	3,098,599	9,511,348	9,220,030	3,389,917

Note 15 - 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, 2010

Note 16 - Long-Term Obligations

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

	Original Issue Date	Interest Rate		Original Issue Amount	Date of Maturity
Business-Type Activities:					
General Obligation Bonds					
<i>Medina County Water District:</i>					
S.D. Improvements, Series 1990	1990	7.40	%	\$375,000	2010
S.D. Improvements, Pearl/Norwalk	1995	5.94		789,522	2013
OWDA Loans					
<i>Medina County Water District:</i>					
Chippewa Ext. and S-1	1988	7.65		813,025	2013
Route 162 Water Tower/Avon Lake	1996	5.85		2,731,477	2021
Route 162 Waterline	1996	6.58		621,460	2016
River Styx	1996	6.64		156,174	2016
Station, River, Grafton Roads	1996	5.90		1,973,583	2016
Ryan, Avon, Marks Roads	1997	7.38		997,293	2017
Stieger and Crocker Roads	1997	7.38		1,091,106	2017
Lafayette Waterline Loop	1998	6.49		1,077,303	2018
Water System Expansion	1999	6.32		1,216,567	2018
Water Distribution System	2000	5.73		2,129,497	2020
Northwest Storage	2001	4.38		3,960,550	2021
Metzger, Muntz and Sleepy Hollow	2001	5.56		942,260	2021
Lester Wolff	2002	6.41		1,167,264	2022
Granger Tanks	2004	3.90		1,104,529	2022
Rensen, Huffman, Hamlin Roads	2003	4.65		738,112	2023
Spieth	2003	4.87		6,709,453	2023
Spieth Pump Station	2003	4.65		2,791,274	2023
Water System Expansion	2005	4.64		2,470,430	2024
Water System Expansion	2004	4.65		4,167,015	2024
Waterline Extensions	2005	4.40		2,984,260	2025
Foskett/Station/Beck Roads Waterline	2005	4.40		1,241,324	2025
State Route 18 Waterline Relocation	2005	3.85		887,903	2025
Waterline Extensions	2005	4.51		1,833,045	2025
State Route 57 and 162 Waterline Relocation	2005	3.98		362,405	2010
Water Meters and Meter Shop	2006	4.56		985,580	2026
Hinckley Township Storage and Water Tank	2005	4.00		3,105,658	2027
Granger and Medina Townships Waterline	2005	4.00		2,917,679	2027
Hinckley Township Waterline and Ledge Road Pump	2005	3.75		2,670,185	2027
Chatham Township Waterlines	2005	3.79		3,561,688	2027
Plum Creek Waterline	2006	4.00		686,987	2028
Hinckley Waterline Phase 3	2006	3.82		1,389,196	2028
Westfield Center Water System Purchase	2007	3.62		834,993	2028
Westfield Center Water Plant Improvements	2008	4.21		4,326,187	2035
<i>Medina County Sewer District:</i>					
RRSD#390354	1972	6.25		873,171	2011
RRSD#390657	1977	5.25		2,720,924	2016

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Medina County, Ohio
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	Original Issue Date	Interest Rate	Original Issue Amount	Date of Maturity
Business-Type Activities (continued):				
OWDA Loans				
<i>Medina County Sewer District (continued):</i>				
Chippewa	1991	5.00 %	\$1,335,333	2010
Sewer Replacement and Rehabilitation	2010	2.91	1,585,152	2032
Hamilton Road	1993	5.20	1,131,017	2013
Chippewa	1993	5.00	2,600,613	2013
Brunswick Gardens	1993	7.54	487,832	2013
Hinckley Wastewater Treatment	1997	3.68	9,062,842	2016
Hamilton	1997	4.16	724,553	2016
Marks Sewer	1997	4.35	1,400,823	2016
Brunswick Rehab	1997	4.16	1,038,847	2016
Medina City Rehab	2001	3.02	1,747,252	2020
Plum Creek	2002	3.64	1,844,522	2022
Liverpool Treatment	2003	3.56	36,975,879	2022
Route 252 Sewer	2003	3.95	587,464	2022
Reservoir Sewer Replacement	2004	3.81	1,215,095	2025
Sewer Replacement	2006	4.16	364,250	2010
MRF Equipment	2010	5.33	1,167,357	2022
Valley City Sanitary Pump Station Replacement	2005	4.10	1,407,799	2026
Sanitary Sewer Replacement	2005	4.00	382,731	2010
Pumper Station Improvements	2005	3.75	380,122	2016
Brunswick Sanitary Sewer Replacement	2006	4.09	1,167,359	2016
Sanitary Sewer Replacement	2007	4.11	1,600,700	2029
Sanitary Sewer Improvements	2009	4.11	311,286	2029
<i>Solid Waste District:</i>				
Central Processing Facility	2002	5.70	7,833,046	2014
OPWC Loan				
<i>Medina County Water District:</i>				
Water Loop	2001	0.00	335,885	2021
Governmental Activities:				
General Obligation Bonds				
Engineering Center	2000	Variable	1,350,000	2010
Refunding Bonds - Serial	2009	Variable	3,105,000	2018
Refunding Bonds - Term	2009	Variable	1,760,000	2029
OPWC Loans				
Guilford Road Bridge Replacement	1997	0.00	91,758	2017
Ryan Road Bridge Replacement	2006	0.00	120,530	2015
OWDA Loans				
County Home Sewer	1995	3.54	122,581	2014
Fair Board Water	2002	4.65	192,144	2011

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Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

	Original Issue Date	Interest Rate	Original Issue Amount	Date of Maturity
Governmental Activities (continued):				
Special Assessment Bonds with Governmental Commitment				
Sewer Improvements, Series 1990	1990	7.40 %	\$100,000	2010
Sewer Improvements, Series 1992	1992	5.90	125,000	2012
State Route 18	1994	6.30	2,100,000	2013
Deferred Assessments	1995	5.94	177,262	2013
Water Improvements #5	2000	Variable	650,000	2019
Gateway Drive	2003	Variable	415,000	2023
OWDA Loans Paid from Special Assessments				
State Route 18 Water	1994	7.14	751,939	2014
State Route 18 Sewer	1994	5.20	1,917,178	2014

A schedule of changes in bonds and other long-term obligations of the County during 2010 follows:

	Balance January 1, 2010	Additions	Reductions	Balance December 31, 2010	Amount Due in One Year
Business-Type Activities:					
General Obligation Bonds					
<i>Medina County Water District:</i>					
S.D. Improvements, Series 1990	\$19,734	\$0	\$19,734	\$0	\$0
S.D. Improvements, Pearl/Norwalk	159,895	0	39,975	119,920	39,975
Total General Obligation Bonds	179,629	0	59,709	119,920	39,975
OWDA Loans					
<i>Medina County Water District:</i>					
Chippewa Ext and S-1	219,172	0	57,133	162,039	61,503
Route 162 Water Tower/Avon Lake	1,727,358	0	109,588	1,617,770	115,999
Route 162 Waterline	292,261	0	37,530	254,731	40,000
River Styx	73,648	0	9,442	64,206	10,068
Station, River, Grafton Roads	899,027	0	117,629	781,398	124,569
Ryan, Avon, Marks Roads	542,983	0	56,864	486,119	61,060
Stiegler and Crocker Roads	594,063	0	62,212	531,851	66,804
Lafayette Waterline Loop	622,805	0	57,274	565,531	60,991
Water System Expansion	1,981,449	0	93,961	1,887,488	98,372
Water Distribution System	1,403,133	0	101,211	1,301,922	107,011
Northwest Storage	2,727,794	0	187,015	2,540,779	195,296
Metzger Muntz and Sleepy Hollow	661,743	0	42,444	619,299	44,837
Lester Wolff	888,304	0	48,191	840,113	51,330
Granger Tanks	810,231	0	48,921	761,310	50,847
Remsen, Huffman, Hamlin Roads	552,284	0	31,771	520,513	33,266
Spieth	5,186,607	0	279,498	4,907,109	293,275
Spieth Pump Station	2,146,573	0	117,417	2,029,156	122,941
Water System Expansion	730,080	0	62,697	667,383	66,660

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Medina County, Ohio
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For the Year Ended December 31, 2010

	Balance January 1, 2010	Additions	Reductions	Balance December 31, 2010	Amount Due in One Year
Business-Type Activities (continued):					
OWDA Loans (continued)					
<i>Medina County Water District (continued):</i>					
Water System Expansion	\$3,169,672	\$0	\$157,370	\$3,012,302	\$164,773
Waterline Extensions	2,344,024	0	108,248	2,235,776	113,064
Foskett/Station/Beck Roads Waterline	1,036,124	0	47,849	988,275	49,978
State Route 18 Waterline Relocation	720,611	0	33,318	687,293	34,613
Waterline Extensions	1,485,751	0	65,076	1,420,675	68,043
State Route 57 and 162 Waterline Relocation	38,647	0	38,647	0	0
Water Meters and Meter Shop	1,172,192	223,247	71,264	1,324,175	0
Hinckley Township Storage and Water Tank	2,838,085	0	114,671	2,723,414	119,304
Granger and Medina Townships Waterline	2,666,302	0	107,731	2,558,571	112,083
Hinckley Township Waterline and Ledge Road Pump	2,483,341	0	98,759	2,384,582	102,498
Chatham Township Waterlines	3,313,461	0	131,281	3,182,180	136,304
Plum Creek Waterline	652,968	11,263	23,697	640,534	24,676
Hinckley Waterline Phase 3	1,341,846	0	49,177	1,292,669	51,073
Westfield Center Water System Purchase	765,173	0	28,383	736,790	30,809
Westfield Center Water Plant Improvement	3,800,306	148,570	222,692	3,726,184	0
<i>Medina County Water District OWDA Loans</i>	<u>49,888,018</u>	<u>383,080</u>	<u>2,818,961</u>	<u>47,452,137</u>	<u>2,612,047</u>
<i>Medina County Sewer District:</i>					
RRSD #390354	110,242	0	52,980	57,262	57,262
RRSD #390657	510,174	0	102,035	408,139	68,023
Chippewa	102,549	0	102,549	0	0
Sewer Replacement and Rehabilitation	0	304,981	0	304,981	0
Hamilton Road	289,811	0	77,560	212,251	81,646
Chippewa	657,787	0	176,487	481,300	185,421
Brunswick Gardens	159,356	0	53,927	105,429	40,049
Hinckley Wastewater Treatment	3,927,704	0	501,621	3,426,083	520,251
Hamilton	323,344	0	40,687	282,657	42,397
Marks Sewer	631,321	0	78,973	552,348	82,445
Brunswick Rehab	463,607	0	58,336	405,271	60,788
Medina City Rehab	1,088,377	0	84,791	1,003,586	87,371
Plum Creek	1,302,586	0	83,978	1,218,608	87,063
Liverpool Treatment	27,679,053	0	1,629,149	26,049,904	1,687,662
Route 252 Sewer	431,667	0	25,980	405,687	27,016
Reservoir Sewer Replacement	1,015,559	0	49,135	966,424	51,025
Sewer Replacement	75,340	0	75,340	0	0
MRF Equipment	0	245,658	0	245,658	0
Valley City Sanitary Pump Station Replacement	1,262,179	0	52,616	1,209,563	54,794
Sanitary Sewer Replacement	82,726	0	82,726	0	0
Pumper Station Improvements	280,513	0	35,748	244,765	37,101
Brunswick Sanitary Sewer Replacement	1,128,689	0	40,266	1,088,423	41,930
Sanitary Sewer Replacement	1,600,700	0	52,911	1,547,789	0
Sanitary Sewer Improvements	249,325	12,963	24,973	237,315	0
<i>Medina County Sewer District OWDA Loans</i>	<u>43,372,609</u>	<u>563,602</u>	<u>3,482,768</u>	<u>40,453,443</u>	<u>3,212,244</u>
<i>Solid Waste</i>					
Central Processing Facility	3,568,216	0	716,843	2,851,373	758,285
Total OWDA Loans	<u>\$96,828,843</u>	<u>\$946,682</u>	<u>\$7,018,572</u>	<u>\$90,756,953</u>	<u>\$6,582,576</u>

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Medina County, Ohio
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	Balance January 1, 2010	Additions	Reductions	Balance December 31, 2010	Amount Due In One Year
Business-Type Activities (continued):					
OPWC Loan					
Water Loop	\$193,135	\$0	\$8,397	\$184,738	\$16,794
Compensated Absences Payable	922,432	309,992	231,396	1,001,028	242,624
<i>Total Business-Type Activities</i>	<u>\$98,124,039</u>	<u>\$1,256,674</u>	<u>\$7,318,074</u>	<u>\$92,062,639</u>	<u>\$6,881,969</u>
Governmental Activities:					
General Obligation Bonds					
Engineering Center	\$165,000	\$0	\$165,000	\$0	\$0
Various Improvement Bonds	665,000	0	75,000	590,000	75,000
Unamortized Discount	(5,968)	0	(746)	(5,222)	0
Refunding Bonds - Serial	2,795,000	0	320,000	2,475,000	320,000
Refunding Bonds - Term	1,760,000	0	0	1,760,000	0
Accounting Loss	(31,658)	0	(1,623)	(30,035)	0
Premium	52,167	0	2,675	49,492	0
<i>Total General Obligation Bonds</i>	<u>5,399,541</u>	<u>0</u>	<u>560,306</u>	<u>4,839,235</u>	<u>395,000</u>
OPWC Loans					
Guilford Road Bridge Replacement	34,409	0	4,588	29,821	4,588
Ryan Road Bridge Replacement	66,293	0	12,052	54,241	12,052
<i>Total OPWC Loans</i>	<u>100,702</u>	<u>0</u>	<u>16,640</u>	<u>84,062</u>	<u>16,640</u>
OWDA Loans					
County Home Sewer	39,116	0	7,284	31,832	7,544
Fair Board Water	45,798	0	22,373	23,425	23,425
<i>Total OWDA Loans</i>	<u>84,914</u>	<u>0</u>	<u>29,657</u>	<u>55,257</u>	<u>30,969</u>
Special Assessment Bonds					
With Government Commitment					
Sewer Improvements, Series 1990	5,263	0	5,263	0	0
Sewer Improvements, Series 1992	15,000	0	5,000	10,000	5,000
State Route 18	420,000	0	105,000	315,000	105,000
Deferred Assessments	40,101	0	10,025	30,076	10,025
Water Improvements #5	435,000	0	30,000	405,000	30,000
Gateway Drive	315,000	0	20,000	295,000	20,000
<i>Total Special Assessment Bonds</i>	<u>\$1,230,364</u>	<u>\$0</u>	<u>\$175,288</u>	<u>\$1,055,076</u>	<u>\$170,025</u>

(continued)

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

	Balance January 1, 2010	Additions	Reductions	Balance December 31, 2010	Amount Due in One Year
Governmental Activities (continued):					
OWDA Loans Paid from Special Assessments					
State Route 18 Water	\$267,695	\$0	\$52,638	\$215,057	\$131,471
State Route 18 Sewer	616,150	0	124,893	491,257	56,396
<i>Total OWDA Loans</i>	<u>883,845</u>	<u>0</u>	<u>177,531</u>	<u>706,314</u>	<u>187,867</u>
Compensated Absences	4,980,702	992,015	372,398	5,600,319	418,065
<i>Total Governmental Activities</i>	<u>\$12,680,068</u>	<u>\$992,015</u>	<u>\$1,331,820</u>	<u>\$12,340,263</u>	<u>\$1,218,566</u>

Special assessment debt will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. General obligation bonds and OWDA loans reported in the enterprise funds will be paid from charges for services revenue in the enterprise funds. General obligation bonds will be retired from the general obligation debt service fund, using general property tax revenue.

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

The County has pledged future water revenues net of expenditures to repay OWDA and OPWC loans. These loans are payable solely from net revenues and are payable through 2029. Annual principal and interest payments on these loans are expected to require 139 percent of net revenues and 69 percent of total revenues. The total principal and interest remaining to be paid on the loans is \$57,278,153. Principal and interest paid for the current year were \$5,069,480, total net revenues were \$3,709,154, and total revenues were \$8,016,195.

The County has pledged sewer revenues net of expenditures to repay OWDA loans. All the debt is payable solely from net revenues and is payable through 2029. Annual principal and interest payments on the OWDA loans are expected to require 1,703 percent of net revenues and 39 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$47,108,990. Principal and interest paid for the current year were \$5,051,125, total net revenues were \$196,616, and total revenues were \$12,783,886.

The County has pledged future solid waste revenues net of expenditures to repay OWDA loans. All the debt is payable solely from net revenues and is payable through 2014. Annual principal and interest payments on the OWDA loans are expected to require 90 percent of net revenues and 12 of total revenues. The total principal and interest remaining to be paid on the debt is \$3,185,556. Principal and interest paid for the current year were \$910,160, total net revenues were \$1,007,508, and total revenues were \$7,604,799.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

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

During 2009, the County issued \$4,865,000 in general obligation refunding bonds at interest rates varying from 2.0 percent to 5.0 percent. Proceeds were used to refund \$3,670,000 of the outstanding county facilities improvements, prosecutor's renovations, and department of human services bonds to take advantage of lower interest rates. On December 31, 2010, \$3,375,000 of the defeased bonds are still outstanding. The bonds were issued at a \$53,505 premium and issuance costs were \$116,035.

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

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

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

Business-Type Activities:

	General Obligation Bonds		OWDA Loans		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
2011	\$39,975	\$7,195	\$6,582,576	\$3,480,263	\$16,794
2012	39,973	4,797	6,818,949	3,177,458	16,794
2013	39,972	2,398	6,916,247	2,869,179	16,794
2014	0	0	6,557,186	2,559,303	16,794
2015	0	0	6,375,298	2,282,406	16,794
2016-2020	0	0	29,427,647	7,513,356	83,974
2021-2025	0	0	18,295,956	2,008,636	16,794
2026-2030	0	0	2,396,992	126,509	0
Total	<u>\$119,920</u>	<u>\$14,390</u>	<u>\$83,370,851</u>	<u>\$24,017,110</u>	<u>\$184,738</u>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Governmental Activities:

	General Obligation Bonds		Special Assessment Bonds		OWDA Loans		OPWC Loans
	Principal	Interest	Principal	Interest	Principal	Interest	Principal
2011	\$395,000	\$184,042	\$170,025	\$49,490	\$218,836	\$41,092	\$16,640
2012	405,000	168,578	175,025	43,518	206,634	29,052	16,641
2013	425,000	152,620	170,026	37,237	218,518	17,169	16,641
2014	440,000	140,914	55,000	30,955	117,583	4,562	16,641
2015	450,000	126,864	65,000	27,865	0	0	10,619
2016-2020	1,380,000	432,678	360,000	81,683	0	0	6,880
2021-2025	960,000	172,640	60,000	5,400	0	0	0
2026-2029	370,000	53,345	0	0	0	0	0
Total	\$4,825,000	\$1,431,681	\$1,055,076	\$276,148	\$761,571	\$91,875	\$84,062

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

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

The balance of these loans is as follows:

Enterprise Funds

	December 31, 2010	Lines of Credit
<i>Water District:</i>		
OWDA Water:		
Water Meters and Meter Shop	\$1,324,175	\$1,975,863
Westfield Center Water Plant Improvements	3,726,184	4,809,360
Total OWDA Water:	<u>5,050,359</u>	<u>6,785,223</u>
<i>Sewer District:</i>		
OWDA Sewer		
Sewer Replacement and Rehabilitation	304,981	1,583,740
MRF Equipment	245,658	1,166,120
Sanitary Sewer Replacement	1,547,789	1,932,818
Sanitary Sewer Improvements	237,315	373,531
Total OWDA Sewer:	<u>2,335,743</u>	<u>5,056,209</u>
Total Loans not Finalized:	<u>\$7,386,102</u>	<u>\$11,841,432</u>

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

The effects of the debt limitations described above at December 31, 2010, are an overall debt margin of \$113,085,261 and a margin on unvoted debt of \$42,759,829.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Note 17 - 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, 2010, \$202,415,000 of these bonds had been issued. Of the \$93,255,000 issued after December 31, 1995, \$64,870,000 was still outstanding.

Note 18 - Contingent Liabilities

Grants

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

Litigation

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

Note 19 - Joint Venture

The County participates in the Medina County Emergency Management Agency which is a statutorily created political subdivision of the State. The Agency is a joint venture among the County, three cities, seventeen townships and six villages all located wholly within the County. Of the nine member board, the County appoints four members. The degree of control exercised by any participating government is limited to its representation on the board. The Agency establishes a program for emergency management that includes development of an emergency operations plan and is applicable to all political subdivisions that have entered into the County-wide agreement. Continued existence of the Agency is dependent on the County's continued participation; however, the County does not have an equity interest in the Agency. The Agency is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2010, the County contributed \$63,675 to the Agency, which represents 48 percent of total contributions. Complete financial statements can be obtained from the Emergency Management Agency, Medina, Ohio.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Note 20 - Interfund Activity

Interfund Transfers

Interfund transfers for the year ended December 31, 2010, consisted of the following:

Transfer To	Transfer From
	General Fund
ADAMH Board	\$213,654
Public Assistance	1,327,514
Other Governmental Funds	593,356
Total	\$2,134,524

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; to repay another fund for that fund's share of project expenditures; and to return money to the fund from which it was originally provided once a project is completed.

Interfund Balances

During 2010, the general fund had an interfund receivable in the amount of \$1,603,821. The balance represents advances to offset deficit cash. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

Payable	Receivable
	General Fund
<i>Special Revenue Funds</i>	
Community Development Block Grant	\$451,439
Community Housing Improvement	8,906
Community Oriented Policing Services	26,988
Ohio Criminal Justice Service	275
Office for Older Adults	70,182
Safe Communities	8,786
Title VI-D	32,838
Transportation Program	205,578
Victim Assistance	5,168
<i>Debt Service Fund</i>	
Special Assessment Bond Retirement	626,522
<i>Capital Projects Fund</i>	
County Capital Improvements	167,139
Total	1,603,821

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

Note 21 - Jointly Governed Organizations

Northeast Ohio Areawide Coordinating Agency (NOACA)

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five County region. NOACA is controlled by 37 members including the three Medina County Commissioners. The Board exercises total control over the operation of the agency including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2010, the County contributed \$49,683 to NOACA.

Medina County Family First Council

The mission of the Medina County Family First Council is to support and strengthen families by providing or facilitating family Countyed, coordinated, community-based, preventive and comprehensive services that identify and respond to the health, human, and social services needs of Medina County families. The Board of Trustees is made up of 40 to 45 individuals from various organizations including 8 from the County. During 2010, the County did not contribute to the Council.

Lorain Medina Community Based Correctional Facility Judicial Corrections Board

The Lorain Medina Community Based Correctional Facility Judicial Corrections Board consists of the general division judges of the common pleas court, four from Lorain County and two from Medina County. This Board reviews the implementation of the operations of the correctional and rehabilitation programs at the correctional facility based in Lorain County. During 2010, the County did not contribute any funding to the Board.

North East Ohio Network (NEON)

NEON is a council of governments formed to provide a regional effort in administrating, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Medina, Trumbull, Columbiana, Geauga, Lake, Mahoning, Portage, Ashtabula, Lorain, Summit, Wayne, Richland and Stark Counties. NEON operation is controlled by their board which is comprised of the superintendents of Developmental Disabilities of each participating County. NEON adopts its own budget, authorized expenditures and hires and fires its own staff. During 2010, 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).

Note 22 - Risk Sharing Pool

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2010

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 2010 was \$513,660.

Note 23 - 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 2010.

Medina County Park District

The three Park District Commissioners are appointed by the Probate Judge of the County. The Park District administers its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Park District nor is the Park District financially dependent on the County. The Park District serves as its own budgeting, taxing and debt issuance authority. The Park District did not receive any funding from the County in 2010.

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 County 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 2010, the County did not make any financial contributions to the operation of the MMHA.

Note 23 – Subsequent Event

On May 10, 2011, the County issued Bond Anticipation Notes of \$1,150,000 for the courthouse and administration building repairs.

Combining and Individual Fund Statements and Schedules

Fund Descriptions - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

Auto and Gas Tax Fund - To account for 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 the receipt of Federal and State grants as well as the revenue and expenditures incurred in the processing and enforcement of court ordered child support payments.

Children's Services Fund - To account for revenue from the State government and expenditures 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 revenue from the Federal government and expenditures as prescribed under the Community Development Block Grant Program.

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

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

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

Computer Fund - To account for local, State and Federal monies used to purchase and update computer equipment and programs.

County Home Fund - To account for taxes and donation monies received for the operation of the County Home.

Courthouse Security Fund - To account for grant monies received to upgrade courtroom security.

Crippled Children Fund - To account for local, State and Federal monies used for the assistance of qualified individuals.

Ditch Maintenance Fund - To account for 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 the dog warden's operations, financed by the sale of dog tags and fine collections.

(continued)

Fund Descriptions - Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

DRETAC Fund - To account for five percent of all 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 the operations of the County's drug education and enforcement activities. Revenue sources are a County-wide property tax levy and Federal and State grants.

Help America Vote Act Fund - To account for grant monies received to be used for pollworker training.

Indigent Guardianship Fund - To account for the monies used for the defense of persons unable to provide their own defense.

Juvenile Detention Center Donations Fund - To account for the monies donated for use by the Detention Center for programs and expenditures.

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

Office for Older Adults Fund - To account for 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 the monies used for specific equipment purchases for the Sheriff's Office.

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

Real Estate Assessment Fund - To account for 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 loans made by the County to local businesses and the subsequent repayment of these loans.

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

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

Shelter Care and Youth Services Fund - To account for 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 the monies donated for use by the Sheriff's Office and the Jail.

Title VI-D Fund - To account for 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 local, State and Federal monies used to furnish transportation for handicapped and senior citizens within the County.

Transportation Improvement Fund - To account for all revenues received for the improvement of State Route 18.

Victim Assistance Fund - To account for 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 the monies collected and expensed for background checks through the Sheriff's Office.

Workforce Development Fund - To account for local, State and Federal 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 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 the 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 the financing and construction of a new school for the mentally challenged and developmentally disabled.

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

State Issue II Fund - To account for 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.

Medina County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2010

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$19,248,387	\$45,747	\$455,208	\$19,749,342
Cash and Cash Equivalents:				
In Segregated Accounts	14,962	0	0	14,962
With Fiscal Agent	0	641	0	641
Materials and Supplies Inventory	467,393	0	0	467,393
Accrued Interest Receivable	15,613	0	0	15,613
Accounts Receivable	168,719	0	0	168,719
Intergovernmental Receivable	4,525,867	29,227	0	4,555,094
Sales Tax Receivable	1,582,716	0	0	1,582,716
Property Taxes Receivable	2,130,560	280,096	0	2,410,656
Special Assessments Receivable	100,943	5,366,947	0	5,467,890
Loans Receivable	82,818	0	0	82,818
<i>Total Assets</i>	<u>\$28,337,978</u>	<u>\$5,722,658</u>	<u>\$455,208</u>	<u>\$34,515,844</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$432,660	\$0	\$13,400	\$446,060
Contracts Payable	1,372,307	0	0	1,372,307
Accrued Wages and Benefits	287,106	0	0	287,106
Matured Interest Payable	0	641	0	641
Interfund Payable	810,160	626,522	167,139	1,603,821
Intergovernmental Payable	3,243,824	20,482	0	3,264,306
Deferred Revenue	5,580,009	5,676,270	0	11,256,279
<i>Total Liabilities</i>	<u>11,726,066</u>	<u>6,323,915</u>	<u>180,539</u>	<u>18,230,520</u>
Fund Balances				
Reserved for Encumbrances	869,631	16,425	134,761	1,020,817
Reserved for Loans Receivable	76,769	0	0	76,769
Unreserved, Undesignated (Deficit), Reported in:				
Special Revenue Funds	15,665,512	0	0	15,665,512
Debt Service Funds	0	(617,682)	0	(617,682)
Capital Projects Funds	0	0	139,908	139,908
<i>Total Fund Balances (Deficit)</i>	<u>16,611,912</u>	<u>(601,257)</u>	<u>274,669</u>	<u>16,285,324</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$28,337,978</u>	<u>\$5,722,658</u>	<u>\$455,208</u>	<u>\$34,515,844</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2010

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$2,717,613	\$689,225	\$0	\$3,406,838
Sales Taxes	9,358,492	0	0	9,358,492
Charges for Services	5,641,715	0	0	5,641,715
Fines and Forfeitures	66,935	0	0	66,935
Intergovernmental	16,792,793	45,992	1,774,421	18,613,206
Special Assessments	527,059	228,823	0	755,882
Interest	69,878	71,198	0	141,076
Donations	164,606	0	0	164,606
Other	268,308	67,254	0	335,562
<i>Total Revenues</i>	<u>35,607,399</u>	<u>1,102,492</u>	<u>1,774,421</u>	<u>38,484,312</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	12,483,124	321,330	0	12,804,454
Judicial	2,617,945	0	0	2,617,945
Public Safety	4,219,201	0	0	4,219,201
Public Works	8,541,061	0	0	8,541,061
Health	323,858	0	0	323,858
Human Services	5,595,405	0	0	5,595,405
Economic Development and Assistance	1,353,560	0	0	1,353,560
Capital Outlay	0	0	1,933,073	1,933,073
Debt Service:				
Principal Retirement	16,640	942,476	0	959,116
Interest and Fiscal Charges	0	311,949	0	311,949
<i>Total Expenditures</i>	<u>35,150,794</u>	<u>1,575,755</u>	<u>1,933,073</u>	<u>38,659,622</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	456,605	(473,263)	(158,652)	(175,310)
Other Financing Sources				
Transfers In	543,356	0	50,000	593,356
<i>Net Change in Fund Balances</i>	999,961	(473,263)	(108,652)	418,046
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>15,611,951</u>	<u>(127,994)</u>	<u>383,321</u>	<u>15,867,278</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$16,611,912</u></u>	<u><u>(\$601,257)</u></u>	<u><u>\$274,669</u></u>	<u><u>\$16,285,324</u></u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2010

	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant	Community Housing Improvement
Assets					
Equity in Pooled Cash and Cash Equivalents	\$4,405,026	\$528,290	\$624,210	\$0	\$0
Cash and Cash Equivalent In Segregated Accounts	0	0	0	0	0
Materials and Supplies Inventory	467,393	0	0	0	0
Accrued Interest Receivable	15,613	0	0	0	0
Accounts Receivable	138,025	0	0	0	0
Intergovernmental Receivable	2,937,052	329,505	0	351,170	0
Sales Tax Receivable	0	0	0	0	0
Property Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$7,963,109</u>	<u>\$857,795</u>	<u>\$624,210</u>	<u>\$351,170</u>	<u>\$0</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$91,499	\$7,579	\$20,617	\$4,584	\$225
Contracts Payable	1,360,820	0	0	0	0
Accrued Wages and Benefits	116,166	45,516	0	0	0
Interfund Payable	0	0	0	451,439	8,906
Intergovernmental Payable	66,082	27,704	432,800	0	0
Deferred Revenue	1,937,348	329,505	0	351,170	0
<i>Total Liabilities</i>	<u>3,571,915</u>	<u>410,304</u>	<u>453,417</u>	<u>807,193</u>	<u>9,131</u>
Fund Balances					
Reserved for Encumbrances	169,517	15,034	0	303,252	3,688
Reserved for Loans Receivable	0	0	0	0	0
Unreserved, Undesignated (Deficit)	4,221,677	432,457	170,793	(759,275)	(12,819)
<i>Total Fund Balances (Deficit)</i>	<u>4,391,194</u>	<u>447,491</u>	<u>170,793</u>	<u>(456,023)</u>	<u>(9,131)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$7,963,109</u>	<u>\$857,795</u>	<u>\$624,210</u>	<u>\$351,170</u>	<u>\$0</u>

Community Oriented Policing Services	Community Safety Awareness	Computer	County Home	Courthouse Security	Crippled Children
\$0	\$50,003	\$443,425	\$523,854	\$13,393	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	82,083	0	0
0	0	0	0	0	0
0	0	0	778,333	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$0</u>	<u>\$50,003</u>	<u>\$443,425</u>	<u>\$1,384,270</u>	<u>\$13,393</u>	<u>\$0</u>
\$1,574	\$576	\$8,686	\$3,311	\$0	\$0
0	0	0	0	0	0
0	4,772	1,280	0	2,268	0
26,988	0	0	0	0	0
0	23,975	774	0	1,760	104,921
0	0	0	860,416	0	0
<u>28,562</u>	<u>29,323</u>	<u>10,740</u>	<u>863,727</u>	<u>4,028</u>	<u>104,921</u>
0	30,424	22,240	5,298	28,382	0
0	0	0	0	0	0
<u>(28,562)</u>	<u>(9,744)</u>	<u>410,445</u>	<u>515,245</u>	<u>(19,017)</u>	<u>(104,921)</u>
<u>(28,562)</u>	<u>20,680</u>	<u>432,685</u>	<u>520,543</u>	<u>9,365</u>	<u>(104,921)</u>
<u>\$0</u>	<u>\$50,003</u>	<u>\$443,425</u>	<u>\$1,384,270</u>	<u>\$13,393</u>	<u>\$0</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2010

	Ditch Maintenance	Dog and Kennel	DRETAC	Drug Enforcement	Indigent Guardianship
Assets					
Equity in Pooled Cash and Cash Equivalents	\$4,430,137	\$400,347	\$428,624	\$1,322,775	\$51,280
Cash and Cash Equivalent In Segregated Accounts	0	0	0	14,962	0
Materials and Supplies Inventory	0	0	0	0	0
Accrued Interest Receivable	0	0	0	0	0
Accounts Receivable	0	0	0	0	0
Intergovernmental Receivable	0	0	0	149,838	0
Sales Tax Receivable	0	0	0	0	0
Property Taxes Receivable	0	0	0	1,352,227	0
Special Assessments Receivable	100,943	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$4,531,080</u>	<u>\$400,347</u>	<u>\$428,624</u>	<u>\$2,839,802</u>	<u>\$51,280</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$7,310	\$6,306	\$12,600	\$8,024	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	5,638	9,301	13,155	0
Interfund Payable	0	0	0	0	0
Intergovernmental Payable	0	3,421	7,226	163,622	0
Deferred Revenue	100,943	0	0	1,502,065	0
<i>Total Liabilities</i>	<u>108,253</u>	<u>15,365</u>	<u>29,127</u>	<u>1,686,866</u>	<u>0</u>
Fund Balances					
Reserved for Encumbrances	15,785	10,079	31,213	0	16,854
Reserved for Loans Receivable	0	0	0	0	0
Unreserved, Undesignated (Deficit)	4,407,042	374,903	368,284	1,152,936	34,426
<i>Total Fund Balances (Deficit)</i>	<u>4,422,827</u>	<u>384,982</u>	<u>399,497</u>	<u>1,152,936</u>	<u>51,280</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$4,531,080</u>	<u>\$400,347</u>	<u>\$428,624</u>	<u>\$2,839,802</u>	<u>\$51,280</u>

Juvenile Detention Center Donations	Marriage License	Office for Older Adults	Ohio Criminal Justice Service	Port Authority	Real Estate Assessment
\$9,156	\$20,299	\$4,948	\$0	\$53,579	\$2,374,474
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
5,026	0	176,579	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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$14,182</u>	<u>\$20,299</u>	<u>\$181,527</u>	<u>\$0</u>	<u>\$53,579</u>	<u>\$2,374,474</u>
\$1,421	\$20,299	\$5,887	\$6,661	\$750	\$6,486
0	0	0	0	0	0
0	0	10,970	0	0	10,502
0	0	70,182	275	0	0
0	0	6,806	0	0	16,332
0	0	42,019	0	0	0
<u>1,421</u>	<u>20,299</u>	<u>135,864</u>	<u>6,936</u>	<u>750</u>	<u>33,320</u>
689	0	11,634	0	6,800	45,950
0	0	0	0	0	0
12,072	0	34,029	(6,936)	46,029	2,295,204
<u>12,761</u>	<u>0</u>	<u>45,663</u>	<u>(6,936)</u>	<u>52,829</u>	<u>2,341,154</u>
<u>\$14,182</u>	<u>\$20,299</u>	<u>\$181,527</u>	<u>\$0</u>	<u>\$53,579</u>	<u>\$2,374,474</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2010

	Revolving Loan Program	Safe Communities	School Sales Tax	Shelter Care and Youth Services	Sheriff Donations
Assets					
Equity in Pooled Cash and Cash Equivalents	\$156,259	\$0	\$2,349,848	\$453,534	\$43,683
Cash and Cash Equivalent In Segregated Accounts	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0
Accrued Interest Receivable	0	0	0	0	0
Accounts Receivable	0	0	0	0	0
Intergovernmental Receivable	0	29,360	0	0	0
Sales Tax Receivable	0	0	1,582,716	0	0
Property Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	82,818	0	0	0	0
<i>Total Assets</i>	<u>\$239,077</u>	<u>\$29,360</u>	<u>\$3,932,564</u>	<u>\$453,534</u>	<u>\$43,683</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$0	\$0	\$0	\$22,838	\$12,716
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	7,122	0	7,425	0
Interfund Payable	0	8,786	0	0	0
Intergovernmental Payable	0	1,166	2,349,847	5,034	0
Deferred Revenue	0	29,360	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>46,434</u>	<u>2,349,847</u>	<u>35,297</u>	<u>12,716</u>
Fund Balances					
Reserved for Encumbrances	0	0	0	40,218	79
Reserved for Loans Receivable	76,769	0	0	0	0
Unreserved, Undesignated (Deficit)	162,308	(17,074)	1,582,717	378,019	30,888
<i>Total Fund Balances (Deficit)</i>	<u>239,077</u>	<u>(17,074)</u>	<u>1,582,717</u>	<u>418,237</u>	<u>30,967</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$239,077</u>	<u>\$29,360</u>	<u>\$3,932,564</u>	<u>\$453,534</u>	<u>\$43,683</u>

Title VI-D	Transportation Program	Transportation Improvement	Victim Assistance	Webcheck Program	Workforce Development	Total Nonmajor Special Revenue Funds
\$3,606	\$17,239	\$460,722	\$733	\$42,961	\$35,982	\$19,248,387
0	0	0	0	0	0	14,962
0	0	0	0	0	0	467,393
0	0	0	0	0	0	15,613
0	30,694	0	0	0	0	168,719
38,071	261,640	0	6,150	0	159,393	4,525,867
0	0	0	0	0	0	1,582,716
0	0	0	0	0	0	2,130,560
0	0	0	0	0	0	100,943
0	0	0	0	0	0	82,818
<u>\$41,677</u>	<u>\$309,573</u>	<u>\$460,722</u>	<u>\$6,883</u>	<u>\$42,961</u>	<u>\$195,375</u>	<u>\$28,337,978</u>
\$4,669	\$50,343	\$0	\$0	\$0	\$127,699	\$432,660
0	11,487	0	0	0	0	1,372,307
8,440	40,377	0	0	0	4,174	287,106
32,838	205,578	0	5,168	0	0	810,160
5,034	24,074	0	733	0	2,513	3,243,824
0	261,640	0	6,150	0	159,393	5,580,009
<u>50,981</u>	<u>593,499</u>	<u>0</u>	<u>12,051</u>	<u>0</u>	<u>293,779</u>	<u>11,726,066</u>
12,668	87,801	1,108	786	10,132	0	869,631
0	0	0	0	0	0	76,769
<u>(21,972)</u>	<u>(371,727)</u>	<u>459,614</u>	<u>(5,954)</u>	<u>32,829</u>	<u>(98,404)</u>	<u>15,665,512</u>
<u>(9,304)</u>	<u>(283,926)</u>	<u>460,722</u>	<u>(5,168)</u>	<u>42,961</u>	<u>(98,404)</u>	<u>16,611,912</u>
<u>\$41,677</u>	<u>\$309,573</u>	<u>\$460,722</u>	<u>\$6,883</u>	<u>\$42,961</u>	<u>\$195,375</u>	<u>\$28,337,978</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2010

	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0
Charges for Services	201,361	517,852	1,024,572	0
Fines and Forfeitures	38,158	0	0	0
Intergovernmental	7,739,699	1,878,108	0	1,070,662
Special Assessments	0	0	0	0
Interest	69,878	0	0	0
Donations	0	0	0	0
Other	29,607	50,006	0	7,835
<i>Total Revenues</i>	<u>8,078,703</u>	<u>2,445,966</u>	<u>1,024,572</u>	<u>1,078,497</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	2,539,045	0	0
Public Safety	0	0	0	0
Public Works	8,465,058	0	0	0
Health	0	0	0	0
Human Services	0	0	950,810	0
Economic Development and Assistance	0	0	0	1,304,689
Debt Service:				
Principal Retirement	16,640	0	0	0
<i>Total Expenditures</i>	<u>8,481,698</u>	<u>2,539,045</u>	<u>950,810</u>	<u>1,304,689</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(402,995)	(93,079)	73,762	(226,192)
Other Financing Sources				
Transfers In	0	0	0	0
<i>Net Change in Fund Balances</i>	(402,995)	(93,079)	73,762	(226,192)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>4,794,189</u>	<u>540,570</u>	<u>97,031</u>	<u>(229,831)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$4,391,194</u>	<u>\$447,491</u>	<u>\$170,793</u>	<u>(\$456,023)</u>

Community Housing Improvement	Community Oriented Policing Services	Community Safety Awareness	Computer	County Home
\$0	\$0	\$0	\$0	\$813,623
0	0	0	0	0
0	0	0	222,574	0
0	0	0	0	0
4,006	0	362,087	0	104,511
0	0	0	0	0
0	0	0	0	0
0	0	0	0	11,812
0	0	0	37	212
<u>4,006</u>	<u>0</u>	<u>362,087</u>	<u>222,611</u>	<u>930,158</u>
0	0	0	83,387	0
0	0	0	65,704	0
0	28,562	374,383	0	624,373
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
22,536	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>22,536</u>	<u>28,562</u>	<u>374,383</u>	<u>149,091</u>	<u>624,373</u>
(18,530)	(28,562)	(12,296)	73,520	305,785
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(18,530)	(28,562)	(12,296)	73,520	305,785
<u>9,399</u>	<u>0</u>	<u>32,976</u>	<u>359,165</u>	<u>214,758</u>
<u>(\$9,131)</u>	<u>(\$28,562)</u>	<u>\$20,680</u>	<u>\$432,685</u>	<u>\$520,543</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, 2010

	Courthouse Security	Crippled Children	Ditch Maintenance	Dog and Kennel
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0
Charges for Services	20,544	0	0	315,179
Fines and Forfeitures	0	0	0	28,777
Intergovernmental	0	0	0	0
Special Assessments	0	0	527,059	0
Interest	0	0	0	0
Donations	0	0	0	15,576
Other	0	0	0	14,357
<i>Total Revenues</i>	<u>20,544</u>	<u>0</u>	<u>527,059</u>	<u>373,889</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	83,106	0	0	0
Public Works	0	0	76,003	0
Health	0	0	0	323,858
Human Services	0	445,125	0	0
Economic Development and Assistance	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>83,106</u>	<u>445,125</u>	<u>76,003</u>	<u>323,858</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(62,562)	(445,125)	451,056	50,031
Other Financing Sources				
Transfers In	48,445	340,204	0	0
<i>Net Change in Fund Balances</i>	(14,117)	(104,921)	451,056	50,031
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>23,482</u>	<u>0</u>	<u>3,971,771</u>	<u>334,951</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$9,365</u>	<u>(\$104,921)</u>	<u>\$4,422,827</u>	<u>\$384,982</u>

<u>DRETAC</u>	<u>Drug Enforcement</u>	<u>Help America Vote Act</u>	<u>Indigent Guardianship</u>	<u>Juvenile Detention Center Donations</u>
\$461,973	\$1,442,017	\$0	\$0	\$0
0	0	0	0	0
0	17,415	0	19,997	250
0	0	0	0	0
0	1,245,142	3,798	0	20,026
0	0	0	0	0
0	0	0	0	0
0	50	0	0	1,250
4,967	4,966	0	500	0
<u>466,940</u>	<u>2,709,590</u>	<u>3,798</u>	<u>20,497</u>	<u>21,526</u>
508,957	0	3,798	0	0
0	0	0	13,196	0
0	2,883,190	0	0	21,978
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>508,957</u>	<u>2,883,190</u>	<u>3,798</u>	<u>13,196</u>	<u>21,978</u>
(42,017)	(173,600)	0	7,301	(452)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,435</u>
(42,017)	(173,600)	0	7,301	983
<u>441,514</u>	<u>1,326,536</u>	<u>0</u>	<u>43,979</u>	<u>11,778</u>
<u>\$399,497</u>	<u>\$1,152,936</u>	<u>\$0</u>	<u>\$51,280</u>	<u>\$12,761</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, 2010

	Marriage License	Office for Older Adults	Ohio Criminal Justice Service	Port Authority
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0
Charges for Services	38,996	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	456,212	25,060	19,279
Special Assessments	0	0	0	0
Interest	0	0	0	0
Donations	0	10,759	0	0
Other	0	13,618	0	0
<i>Total Revenues</i>	<u>38,996</u>	<u>480,589</u>	<u>25,060</u>	<u>19,279</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	26,326	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	38,996	587,178	0	0
Economic Development and Assistance	0	0	0	15,281
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>38,996</u>	<u>587,178</u>	<u>26,326</u>	<u>15,281</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(106,589)	(1,266)	3,998
Other Financing Sources				
Transfers In	0	144,943	7,433	0
<i>Net Change in Fund Balances</i>	0	38,354	6,167	3,998
<i>Fund Balance (Deficit) Beginning of Year</i>	0	7,309	(13,103)	48,831
<i>Fund Balances (Deficit) End of Year</i>	<u>\$0</u>	<u>\$45,663</u>	<u>(\$6,936)</u>	<u>\$52,829</u>

Real Estate Assessment	Revolving Loan Program	Safe Communities	School Sales Tax	Shelter Care and Youth Services
\$0	\$0	\$0	\$0	\$0
0	0	0	9,358,492	0
2,269,746	19,439	0	0	27,516
0	0	0	0	0
0	3,367	38,566	0	365,230
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
4,093	0	0	0	0
<u>2,273,839</u>	<u>22,806</u>	<u>38,566</u>	<u>9,358,492</u>	<u>392,746</u>
777,138	0	0	9,221,571	0
0	0	0	0	0
0	0	52,373	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	801,836
0	11,054	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>777,138</u>	<u>11,054</u>	<u>52,373</u>	<u>9,221,571</u>	<u>801,836</u>
1,496,701	11,752	(13,807)	136,921	(409,090)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
1,496,701	11,752	(13,807)	136,921	(409,090)
<u>844,453</u>	<u>227,325</u>	<u>(3,267)</u>	<u>1,445,796</u>	<u>827,327</u>
<u>\$2,341,154</u>	<u>\$239,077</u>	<u>(\$17,074)</u>	<u>\$1,582,717</u>	<u>\$418,237</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, 2010

	Sheriff Donations	Title VI-D	Transportation Program	Transportation Improvement
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0
Charges for Services	0	264,289	646,683	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	38,071	1,445,379	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Donations	125,159	0	0	0
Other	0	0	72,454	0
<i>Total Revenues</i>	<u>125,159</u>	<u>302,360</u>	<u>2,164,516</u>	<u>0</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	124,910	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	301,931	2,365,371	12,892
Economic Development and Assistance	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>124,910</u>	<u>301,931</u>	<u>2,365,371</u>	<u>12,892</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	249	429	(200,855)	(12,892)
Other Financing Sources				
Transfers In	0	896	0	0
<i>Net Change in Fund Balances</i>	249	1,325	(200,855)	(12,892)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>30,718</u>	<u>(10,629)</u>	<u>(83,071)</u>	<u>473,614</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$30,967</u></u>	<u><u>(\$9,304)</u></u>	<u><u>(\$283,926)</u></u>	<u><u>\$460,722</u></u>

Victim Assistance	Webcheck Program	Workforce Development	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$2,717,613
0	0	0	9,358,492
0	35,302	0	5,641,715
0	0	0	66,935
58,595	0	1,914,995	16,792,793
0	0	0	527,059
0	0	0	69,878
0	0	0	164,606
0	0	65,656	268,308
<u>58,595</u>	<u>35,302</u>	<u>1,980,651</u>	<u>35,607,399</u>
0	0	1,888,273	12,483,124
0	0	0	2,617,945
0	0	0	4,219,201
0	0	0	8,541,061
0	0	0	323,858
60,056	31,210	0	5,595,405
0	0	0	1,353,560
<u>0</u>	<u>0</u>	<u>0</u>	<u>16,640</u>
<u>60,056</u>	<u>31,210</u>	<u>1,888,273</u>	<u>35,150,794</u>
(1,461)	4,092	92,378	456,605
<u>0</u>	<u>0</u>	<u>0</u>	<u>543,356</u>
(1,461)	4,092	92,378	999,961
<u>(3,707)</u>	<u>38,869</u>	<u>(190,782)</u>	<u>15,611,951</u>
<u>(\$5,168)</u>	<u>\$42,961</u>	<u>(\$98,404)</u>	<u>\$16,611,912</u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2010

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$45,747	\$0	\$45,747
Cash and Cash Equivalents With Fiscal Agent	0	641	641
Intergovernmental Receivable	29,227	0	29,227
Property Taxes Receivable	280,096	0	280,096
Special Assessments Receivable	0	5,366,947	5,366,947
<i>Total Assets</i>	<u>\$355,070</u>	<u>\$5,367,588</u>	<u>\$5,722,658</u>
Liabilities and Fund Balances			
Liabilities			
Matured Interest Payable	\$0	\$641	\$641
Interfund Payable	0	626,522	626,522
Intergovernmental Payable	20,482	0	20,482
Deferred Revenue	309,323	5,366,947	5,676,270
<i>Total Liabilities</i>	<u>329,805</u>	<u>5,994,110</u>	<u>6,323,915</u>
Fund Balances			
Reserved for Encumbrances	16,425	0	16,425
Unreserved, Undesignated (Deficit)	8,840	(626,522)	(617,682)
<i>Total Fund Balances (Deficit)</i>	<u>25,265</u>	<u>(626,522)</u>	<u>(601,257)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$355,070</u>	<u>\$5,367,588</u>	<u>\$5,722,658</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2010

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Revenues			
Property Taxes	\$689,225	\$0	\$689,225
Intergovernmental	45,992	0	45,992
Special Assessments	0	228,823	228,823
Interest	432	70,766	71,198
Other	67,254	0	67,254
<i>Total Revenues</i>	<u>802,903</u>	<u>299,589</u>	<u>1,102,492</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	321,330	0	321,330
Debt Service:			
Principal Retirement	589,657	352,819	942,476
Interest and Fiscal Charges	204,599	107,350	311,949
<i>Total Expenditures</i>	<u>1,115,586</u>	<u>460,169</u>	<u>1,575,755</u>
<i>Net Change in Fund Balances</i>	(312,683)	(160,580)	(473,263)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>337,948</u>	<u>(465,942)</u>	<u>(127,994)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$25,265</u></u>	<u><u>(\$626,522)</u></u>	<u><u>(\$601,257)</u></u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2010

	Achievement Center Construction	County Capital Improvements	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$455,208	\$0	\$455,208
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$0	\$13,400	\$13,400
Interfund Payable	0	167,139	167,139
<i>Total Liabilities</i>	0	180,539	180,539
Fund Balances			
Reserved for Encumbrances	0	134,761	134,761
Unreserved, Undesignated (Deficit)	455,208	(315,300)	139,908
<i>Total Fund Balances (Deficit)</i>	455,208	(180,539)	274,669
<i>Total Liabilities and Fund Balances</i>	\$455,208	\$0	\$455,208

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2010

	Achievement Center Construction	County Capital Improvements	State Issue II	Total Nonmajor Capital Projects Funds
Revenues				
Intergovernmental	\$0	\$145,225	\$1,629,196	\$1,774,421
Expenditures				
Capital Outlay	96,254	207,623	1,629,196	1,933,073
<i>Excess of Revenues Under Expenditures</i>	(96,254)	(62,398)	0	(158,652)
Other Financing Sources				
Transfers In	0	50,000	0	50,000
<i>Net Change in Fund Balances</i>	(96,254)	(12,398)	0	(108,652)
<i>Fund Balances (Deficit) Beginning of Year</i>	551,462	(168,141)	0	383,321
<i>Fund Balances (Deficit) End of Year</i>	\$455,208	(\$180,539)	\$0	\$274,669

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

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

Medina County, Ohio
Combining Statement of Fund Net Assets
Internal Service Funds
December 31, 2010

	Self Insurance	Workers' Compensation	Total
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	\$52,604	\$676,417	\$729,021
Liabilities			
Current Liabilities:			
Accounts Payable	6,329	6,050	12,379
Intergovernmental Payable	597	0	597
Claims Payable	3,389,917	18,020	3,407,937
<i>Total Liabilities</i>	3,396,843	24,070	3,420,913
Net Assets			
Unrestricted (Deficit)	(\$3,344,239)	\$652,347	(\$2,691,892)

Medina County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2010*

	Self Insurance	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$10,237,199	\$811,161	\$11,048,360
Other	18,674	0	18,674
<i>Total Operating Revenues</i>	<u>10,255,873</u>	<u>811,161</u>	<u>11,067,034</u>
Operating Expenses			
Personal Services	73,919	125,778	199,697
Materials and Supplies	0	1,720	1,720
Contractual Services	637,757	237,280	875,037
Claims	9,511,348	60,498	9,571,846
Other	81,574	3,714	85,288
<i>Total Operating Expenses</i>	<u>10,304,598</u>	<u>428,990</u>	<u>10,733,588</u>
<i>Operating Income (Loss)</i>	(48,725)	382,171	333,446
<i>Net Assets (Deficit) Beginning of Year</i>	<u>(3,295,514)</u>	<u>270,176</u>	<u>(3,025,338)</u>
<i>Net Assets (Deficit) End of Year</i>	<u><u>(\$3,344,239)</u></u>	<u><u>\$652,347</u></u>	<u><u>(\$2,691,892)</u></u>

Medina County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
December 31, 2010

	Self Insurance	Workers' Compensation	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$10,048,466	\$811,161	\$10,859,627
Other Cash Receipts	18,674	0	18,674
Cash Payments to Suppliers	(639,013)	(232,950)	(871,963)
Cash Payments to Employees	(73,919)	(125,778)	(199,697)
Cash Payments for Claims	(9,220,030)	(49,581)	(9,269,611)
Other Cash Payments	(81,574)	(3,714)	(85,288)
<i>Net Increase in Cash and Cash Equivalents</i>	52,604	399,138	451,742
<i>Cash and Cash Equivalents Beginning of Year</i>	0	277,279	277,279
<i>Cash and Cash Equivalents End of Year</i>	<u>\$52,604</u>	<u>\$676,417</u>	<u>\$729,021</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities			
Operating Income (Loss)	(\$48,725)	\$382,171	\$333,446
Increase (Decrease) in Liabilities:			
Accounts Payable	(1,256)	6,050	4,794
Intergovernmental Payable	232	0	232
Claims Payable	291,318	10,917	302,235
Interfund Payable	(188,965)	0	(188,965)
<i>Total Adjustments</i>	101,329	16,967	118,296
<i>Net Cash Provided by Operating Activities</i>	<u>\$52,604</u>	<u>\$399,138</u>	<u>\$451,742</u>

Fund Descriptions – Fiduciary Funds

Fiduciary Funds

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

Agency Funds

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

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

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

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

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

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

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

Payroll Fund - To account for the net payroll, payroll taxes, social security/medicare, and other related payroll deductions accumulated from the governmental, proprietary, and fiduciary funds for distribution to employees, other governmental units and private organizations.

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

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

(continued)

Fund Descriptions – Fiduciary Funds

Other Agency Funds

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

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2010

	Beginning Balance 1/1/10	Additions	Deductions	Ending Balance 12/31/10
Local Government - Shared Revenue				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$11,402,936	\$11,402,936	\$0
Intergovernmental Receivable	2,515,593	2,751,226	2,515,593	2,751,226
<i>Total Assets</i>	<u>\$2,515,593</u>	<u>\$14,154,162</u>	<u>\$13,918,529</u>	<u>\$2,751,226</u>
Liabilities				
Intergovernmental Payable	<u>\$2,515,593</u>	<u>\$14,154,162</u>	<u>\$13,918,529</u>	<u>\$2,751,226</u>
Property Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,587,739	\$227,886,847	\$228,249,448	\$7,225,138
Property Taxes Receivable	216,750,479	224,566,841	216,750,479	224,566,841
Special Assessment Receivable	10,940,211	10,501,694	10,940,211	10,501,694
Intergovernmental Receivable	3,907,398	3,168,174	3,907,398	3,168,174
<i>Total Assets</i>	<u>\$239,185,827</u>	<u>\$466,123,556</u>	<u>\$459,847,536</u>	<u>\$245,461,847</u>
Liabilities				
Intergovernmental Payable	\$3,907,398	\$3,168,174	\$3,907,398	\$3,168,174
Undistributed Assets	235,278,429	462,955,382	455,940,138	242,293,673
<i>Total Liabilities</i>	<u>\$239,185,827</u>	<u>\$466,123,556</u>	<u>\$459,847,536</u>	<u>\$245,461,847</u>
County Levied Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,757,798	\$5,358,937	\$5,959,593	\$1,157,142
Property Taxes Receivable	0	55,778	0	55,778
Intergovernmental Receivable	1,159,688	1,088,888	1,159,688	1,088,888
<i>Total Assets</i>	<u>\$2,917,486</u>	<u>\$6,503,603</u>	<u>\$7,119,281</u>	<u>\$2,301,808</u>
Liabilities				
Intergovernmental Payable	\$0	\$2,248,576	\$1,159,688	\$1,088,888
Undistributed Assets	\$2,917,486	\$4,255,027	\$5,959,593	\$1,212,920
<i>Total Liabilities</i>	<u>\$2,917,486</u>	<u>\$6,503,603</u>	<u>\$7,119,281</u>	<u>\$2,301,808</u>
Courthouse Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$2,715,529	\$2,886,694	\$2,715,529	\$2,886,694
Cash and Cash Equivalents with Fiscal Agents	175	0	175	0
<i>Total Assets</i>	<u>\$2,715,704</u>	<u>\$2,886,694</u>	<u>\$2,715,704</u>	<u>\$2,886,694</u>
Liabilities				
Undistributed Assets	<u>\$2,715,704</u>	<u>\$2,886,694</u>	<u>\$2,715,704</u>	<u>\$2,886,694</u>

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2010

	Beginning Balance 1/1/10	Additions	Deductions	Ending Balance 12/31/10
Emergency Management				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$292,970	\$511,815	\$548,353	\$256,432
Liabilities				
Undistributed Assets	\$292,970	\$511,815	\$548,353	\$256,432
Medina County General Health District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,237,810	\$6,964,922	\$6,489,203	\$3,713,529
Liabilities				
Undistributed Assets	\$3,237,810	\$6,964,922	\$6,489,203	\$3,713,529
Medina County Park District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,006,327	\$6,716,173	\$7,441,539	\$4,280,961
Accrued Interest Receivable	11,937	15,059	11,937	15,059
<i>Total Assets</i>	<u>\$5,018,264</u>	<u>\$6,731,232</u>	<u>\$7,453,476</u>	<u>\$4,296,020</u>
Liabilities				
Undistributed Assets	<u>\$5,018,264</u>	<u>\$6,731,232</u>	<u>\$7,453,476</u>	<u>\$4,296,020</u>
Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,185,857	\$61,552,581	\$61,078,438	\$1,660,000
Liabilities				
Intergovernmental Payable	\$699,681	\$52,871,520	\$52,829,667	\$741,534
Payroll Withholdings	486,176	8,681,061	8,248,771	918,466
<i>Total Liabilities</i>	<u>\$1,185,857</u>	<u>\$61,552,581</u>	<u>\$61,078,438</u>	<u>\$1,660,000</u>
Recorder Housing				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$136,450	\$823,281	\$730,072	\$229,659
Intergovernmental Receivable	3,498	0	0	3,498
<i>Total Assets</i>	<u>\$139,948</u>	<u>\$823,281</u>	<u>\$730,072</u>	<u>\$233,157</u>
Liabilities				
Undistributed Assets	<u>\$139,948</u>	<u>\$823,281</u>	<u>\$730,072</u>	<u>\$233,157</u>
Child Support Enforcement Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$20,406	\$1,256,112	\$1,254,712	\$21,806
Liabilities				
Deposits Held and Due to Others	<u>\$20,406</u>	<u>\$1,256,112</u>	<u>\$1,254,712</u>	<u>\$21,806</u>

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2010

	Beginning Balance 1/1/10	Additions	Deductions	Ending Balance 12/31/10
Convention and Visitors Bureau				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$236,669	\$236,669	\$0
Liabilities				
Undistributed Assets	\$0	\$236,669	\$236,669	\$0
Deferred Assessment				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10,763	\$78,807	\$86,498	\$3,072
Liabilities				
Undistributed Assets	\$10,763	\$78,807	\$86,498	\$3,072
Law Enforcement				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$401,650	\$299,329	\$101,567	\$599,412
Liabilities				
Undistributed Assets	\$401,650	\$299,329	\$101,567	\$599,412
Local Emergency Planning Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$19,803	\$61,238	\$30,826	\$50,215
Liabilities				
Undistributed Assets	\$19,803	\$61,238	\$30,826	\$50,215
Medina County Family First Council				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$352,261	\$983,794	\$894,737	\$441,318
Liabilities				
Undistributed Assets	\$352,261	\$983,794	\$894,737	\$441,318
Municipal Fines				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$653,471	\$653,383	\$88
Intergovernmental Receivable	56,651	56,164	56,651	56,164
<i>Total Assets</i>	<u>\$56,651</u>	<u>\$709,635</u>	<u>\$710,034</u>	<u>\$56,252</u>
Liabilities				
Intergovernmental Payable	<u>\$56,651</u>	<u>\$709,635</u>	<u>\$710,034</u>	<u>\$56,252</u>

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2010

	Beginning Balance 1/1/10	Additions	Deductions	Ending Balance 12/31/10
Medina County Soil and Water Conservation District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$126,718	\$248,864	\$332,289	\$43,293
Liabilities				
Undistributed Assets	\$126,718	\$248,864	\$332,289	\$43,293
Medina County Electric Aggregation				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$862,500	\$854,166	\$8,334
Liabilities				
Deposits Held and Due to Others	\$0	\$862,500	\$854,166	\$8,334
Other Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,945,447	\$205,437,152	\$205,527,138	\$1,855,461
Intergovernmental Receivable	530,934	539,020	530,934	539,020
<i>Total Assets</i>	<u>\$2,476,381</u>	<u>\$205,976,172</u>	<u>\$206,058,072</u>	<u>\$2,394,481</u>
Liabilities				
Undistributed Assets	\$2,476,381	\$205,976,172	\$206,058,072	\$2,394,481
Total - All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$22,061,593	\$530,079,316	\$530,616,855	\$21,524,054
Cash and Cash Equivalents in Segregated Accounts	2,735,935	4,142,806	3,970,241	2,908,500
Cash and Cash Equivalents with Fiscal Agents	175	0	175	0
Property Taxes Receivable	216,750,479	224,622,619	216,750,479	224,622,619
Accrued Interest Receivable	11,937	15,059	11,937	15,059
Special Assessments Receivable	10,940,211	10,501,694	10,940,211	10,501,694
Intergovernmental Receivable	8,173,762	7,603,472	8,170,264	7,606,970
<i>Total Assets</i>	<u>\$260,674,092</u>	<u>\$776,964,966</u>	<u>\$770,460,162</u>	<u>\$267,178,896</u>
Liabilities				
Intergovernmental Payable	\$7,179,323	\$73,152,067	\$72,525,316	\$7,806,074
Deposits Held and Due to Others	20,406	2,118,612	2,108,878	30,140
Payroll Withholdings	486,176	8,681,061	8,248,771	918,466
Undistributed Assets	252,988,187	693,013,226	687,577,197	258,424,216
<i>Total Liabilities</i>	<u>\$260,674,092</u>	<u>\$776,964,966</u>	<u>\$770,460,162</u>	<u>\$267,178,896</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, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$10,774,670	\$10,780,465	\$10,739,455	(\$41,010)
Sales Taxes	9,256,660	9,261,638	9,226,406	(35,232)
Property Transfer Taxes	1,418,568	1,419,331	1,413,932	(5,399)
Charges for Services	8,338,704	8,638,720	8,658,204	19,484
Licenses and Permits	8,822	8,827	8,793	(34)
Fines and Forfeitures	638,969	639,313	636,881	(2,432)
Intergovernmental	5,683,409	5,686,751	5,182,981	(503,770)
Interest	1,091,412	1,091,999	1,087,845	(4,154)
Rentals	73,828	73,868	73,587	(281)
Donations	347	347	346	(1)
Other	1,364,419	1,365,480	1,645,450	279,970
<i>Total Revenues</i>	<u>38,649,808</u>	<u>38,966,739</u>	<u>38,673,880</u>	<u>(292,859)</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners Office				
Personal Services	549,338	522,614	522,068	546
Materials and Supplies	5,509	5,411	4,525	886
Contractual Services	376,622	377,123	355,730	21,393
Capital Outlay	10,306	28,828	9,803	19,025
Other	173,358	221,880	158,819	63,061
<i>Total Commissioners Office</i>	<u>1,115,133</u>	<u>1,155,856</u>	<u>1,050,945</u>	<u>104,911</u>
Printing Services				
Personal Services	52,282	49,810	49,687	123
Materials and Supplies	34,881	38,684	38,356	328
Contractual Services	3,473	4,130	3,937	193
<i>Total Printing Services</i>	<u>90,636</u>	<u>92,624</u>	<u>91,980</u>	<u>644</u>
Microfilming Services				
Materials and Supplies	12,262	15,480	14,743	737
Contractual Services	0	1,500	1,500	0
Other	3,982	5,500	5,500	0
<i>Total Microfilming Services</i>	<u>16,244</u>	<u>22,480</u>	<u>21,743</u>	<u>737</u>
Auditor - General				
Personal Services	504,228	479,325	479,198	127
Materials and Supplies	2,631	2,500	2,500	0
Contractual Services	20,154	30,300	30,300	0
Capital Outlay	264	250	250	0
Other	39,389	71,200	37,610	33,590
<i>Total Auditor - General</i>	<u>\$566,666</u>	<u>\$583,575</u>	<u>\$549,858</u>	<u>\$33,717</u>

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Auditor - Real				
Contractual Services	\$109,006	\$103,600	\$103,600	\$0
Other	58,441	57,200	57,200	0
Total Auditor - Real	167,447	160,800	160,800	0
Auditor - Sealer				
Personal Services	26,501	25,185	25,185	0
Materials and Supplies	342	325	325	0
Contractual Services	1,483	1,477	1,409	68
Total Auditor - Sealer	28,326	26,987	26,919	68
Auditor - Personal Property				
Personal Services	322,305	306,520	306,305	215
Materials and Supplies	6,800	5,480	4,106	1,374
Contractual Services	55,899	54,554	47,422	7,132
Capital Outlay	3,641	4,591	4,000	591
Total Auditor - Personal Property	388,645	371,145	361,833	9,312
Treasurer				
Personal Services	252,944	240,393	240,388	5
Contractual Services	84,050	78,777	78,688	89
Other	38,468	36,558	36,558	0
Total Treasurer	375,462	355,728	355,634	94
Prosecuting Attorney				
Personal Services	1,239,717	1,179,830	1,178,176	1,654
Materials and Supplies	4,146	4,034	4,000	34
Contractual Services	18,485	20,749	16,069	4,680
Capital Outlay	2,309	1,125	1,125	0
Other	64,295	63,506	63,504	2
Total Prosecuting Attorney	1,328,952	1,269,244	1,262,874	6,370
Budget Commission				
Materials and Supplies	\$684	\$650	\$650	\$0

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Board of Revision				
Materials and Supplies	\$2,462	\$2,340	\$2,340	\$0
Bureau of Inspection (Audit Cost)				
Contractual Services	97,498	92,658	92,658	0
Planning Services				
Personal Services	228,744	224,000	217,389	6,611
Materials and Supplies	1,933	3,050	2,788	262
Contractual Services	4,096	5,787	2,848	2,939
Capital Outlay	339	365	200	165
Other	9,465	53,640	15,863	37,777
Total Planning Services	244,577	286,842	239,088	47,754
Data Processing Board				
Personal Services	9,608	9,680	9,131	549
Materials and Supplies	15,784	16,300	16,300	0
Contractual Services	21,076	20,814	20,814	0
Capital Outlay	1,817	6,033	3,000	3,033
Other	4,009	4,009	0	4,009
Total Data Processing Board	52,294	56,836	49,245	7,591
Board of Elections				
Personal Services	634,736	599,909	599,283	626
Materials and Supplies	47,702	46,184	44,986	1,198
Contractual Services	387,706	370,503	325,068	45,435
Capital Outlay	20,257	11,000	8,797	2,203
Other	2,717	2,582	2,582	0
Total Board of Elections	1,093,118	1,030,178	980,716	49,462
Building and Grounds				
Personal Services	524,950	512,609	498,891	13,718
Materials and Supplies	112,010	111,840	88,558	23,282
Contractual Services	1,380,701	1,356,913	1,328,848	28,065
Capital Outlay	884	1,000	499	501
Other	7,115	8,094	6,940	1,154
Total Building and Grounds	2,025,660	1,990,456	1,923,736	66,720
Garage Services				
Materials and Supplies	23,946	22,206	22,206	0
Contractual Services	555,576	600,318	515,428	84,890
Other	4,191	5,637	5,000	637
Total Garage Services	\$583,713	\$628,161	\$542,634	\$85,527

(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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Recorder				
Personal Services	\$248,923	\$241,025	\$236,566	\$4,459
Materials and Supplies	9,005	11,537	11,434	103
Contractual Services	4,228	6,958	5,550	1,408
Capital Outlay	1,810	11,184	11,000	184
Other	82	4,000	78	3,922
Total Recorder	264,048	274,704	264,628	10,076
Total General Government - Legislative and Executive	8,441,565	8,401,264	7,978,281	422,983
General Government - Judicial				
Court of Appeals				
Contractual Services	21,593	18,480	17,214	1,266
Other	49,623	47,160	47,160	0
Total Court of Appeals	71,216	65,640	64,374	1,266
NOACA				
Other	52,278	49,683	49,683	0
Common Pleas Court				
Personal Services	1,413,202	1,351,091	1,343,165	7,926
Materials and Supplies	18,307	22,312	19,171	3,141
Contractual Services	667,053	659,916	605,979	53,937
Capital Outlay	13,847	24,570	20,080	4,490
Other	12,197	17,825	11,211	6,614
Total Common Pleas Court	2,124,606	2,075,714	1,999,606	76,108
Jury Commission				
Personal Services	384,503	372,532	365,416	7,116
Materials and Supplies	2,236	2,500	2,400	100
Contractual Services	8,344	8,980	8,418	562
Capital Outlay	179	170	170	0
Other	1,755	4,000	2,000	2,000
Total Jury Commission	\$397,017	\$388,182	\$378,404	\$9,778

(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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Juvenile Court				
Personal Services	\$810,339	\$797,040	\$770,113	\$26,927
Materials and Supplies	10,817	13,101	11,891	1,210
Contractual Services	217,026	228,141	199,166	28,975
Capital Outlay	14,269	16,534	14,176	2,358
Other	19,765	22,988	10,078	12,910
Total Juvenile Court	1,072,216	1,077,804	1,005,424	72,380
Probate Court				
Personal Services	447,386	448,625	425,177	23,448
Materials and Supplies	12,331	10,635	9,643	992
Contractual Services	46,299	63,652	43,437	20,215
Capital Outlay	4,580	5,087	3,000	2,087
Other	22,723	24,669	21,380	3,289
Total Probate Court	533,319	552,668	502,637	50,031
Clerk of Courts				
Personal Services	1,548,540	1,483,435	1,471,669	11,766
Materials and Supplies	51,317	75,042	59,660	15,382
Contractual Services	302,048	338,268	289,849	48,419
Capital Outlay	1,554	8,857	8,857	0
Other	49,157	64,657	55,551	9,106
Total Clerk of Courts	1,952,616	1,970,259	1,885,586	84,673
Wadsworth Municipal Court				
Personal Services	117,284	120,553	107,938	12,615
Contractual Services	67,266	64,983	56,541	8,442
Total Wadsworth Municipal Court	184,550	185,536	164,479	21,057
Medina Municipal Court				
Personal Services	231,260	234,972	205,934	29,038
Contractual Services	117,153	131,985	113,004	18,981
Total Medina Municipal Court	348,413	366,957	318,938	48,019
Total General Government - Judicial	6,736,231	6,732,443	6,369,131	363,312
Public Safety				
Adult Probation				
Personal Services	580,641	551,820	551,817	3
Materials and Supplies	12,848	12,337	12,252	85
Contractual Services	138,107	185,544	145,606	39,938
Capital Outlay	7,014	15,237	9,312	5,925
Other	17,056	26,278	24,364	1,914
Total Adult Probation	\$755,666	\$791,216	\$743,351	\$47,865

(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, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Juvenile Detention Home				
Personal Services	\$1,072,107	\$1,077,785	\$1,018,886	\$58,899
Materials and Supplies	33,732	29,617	29,347	270
Contractual Services	272,421	284,418	264,342	20,076
Capital Outlay	32,950	32,736	32,736	0
Other	38,488	54,898	39,286	15,612
Total Juvenile Detention Home	1,449,698	1,479,454	1,384,597	94,857
Coroner				
Personal Services	299,573	286,960	284,702	2,258
Materials and Supplies	32	132	50	82
Contractual Services	98,484	118,854	102,792	16,062
Other	2,662	3,243	2,578	665
Total Coroner	400,751	409,189	390,122	19,067
Sheriff				
Personal Services	8,082,003	7,752,270	7,680,803	71,467
Materials and Supplies	94,566	87,145	83,193	3,952
Contractual Services	1,758,819	1,540,781	1,474,517	66,264
Capital Outlay	60,590	110,505	94,555	15,950
Other	243,150	301,509	239,504	62,005
Total Sheriff	10,239,128	9,792,210	9,572,572	219,638
Building Regulations				
Personal Services	512,763	487,990	487,309	681
Materials and Supplies	2,601	3,394	2,425	969
Contractual Services	38,782	37,808	32,235	5,573
Capital Outlay	1,278	1,244	653	591
Other	2,399	2,998	1,475	1,523
Total Building Regulations	557,823	533,434	524,097	9,337
Total Public Safety	13,403,066	13,005,503	12,614,739	390,764
Public Works				
County Engineer Office				
Personal Services	375,293	356,925	356,663	262
Health				
Health Programs				
Materials and Supplies	135,709	112,971	107,323	5,648
Contractual Services	1,549	1,612	1,366	246
Total Health	\$137,258	\$114,583	\$108,689	\$5,894

(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, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Human Services				
County Home				
Personal Services	\$240,460	\$276,489	\$212,268	\$64,221
Materials and Supplies	49,582	54,032	52,401	1,631
Contractual Services	36,642	32,020	32,020	0
Capital Outlay	157	273	230	43
Other	10,678	34,316	19,008	15,308
Total County Home	337,519	397,130	315,927	81,203
Soldiers Relief				
Personal Services	263,499	278,000	250,419	27,581
Materials and Supplies	6,152	6,736	6,033	703
Contractual Services	876,087	1,145,507	921,999	223,508
Capital Outlay	11,051	16,829	10,000	6,829
Other	13,827	22,608	15,046	7,562
Total Soldiers Relief	1,170,616	1,469,680	1,203,497	266,183
Human Service Center				
Personal Services	13,934	13,245	13,242	3
Materials and Supplies	63	65	46	19
Contractual Services	102,880	105,771	98,726	7,045
Other	0	50	0	50
Total Human Service Center	116,877	119,131	112,014	7,117
Child Welfare Board				
Personal Services	0	21,858	0	21,858
Contractual Services	45,595	184,000	43,332	140,668
Other	15,784	15,000	15,000	0
Total Child Welfare Board	61,379	220,858	58,332	162,526
Total Human Services	1,686,391	2,206,799	1,689,770	517,029
Economic Development and Assistance				
Economic Development				
Contractual Services	26,306	30,000	25,000	5,000
Other	56,426	53,625	53,625	0
Total Economic Development and Assistance	82,732	83,625	78,625	5,000
Employee Fringe Benefits				
Employee Fringe Benefits				
Fringe Benefits	4,341,594	4,249,648	4,125,210	124,438
PERS - County Share	3,337,205	3,317,602	3,171,542	146,060
Unemployment	54,810	76,400	52,089	24,311
Total Employee Fringe Benefits	\$7,733,609	\$7,643,650	\$7,348,841	\$294,809

(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, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Intergovernmental				
Public Assistance				
Grants in Aid	\$1,578	\$1,500	\$1,500	\$0
Medina County Agriculture Society				
Grants in Aid	365,179	349,126	347,266	1,860
Total Intergovernmental	366,757	350,626	348,766	1,860
<i>Total Expenditures</i>	38,962,902	38,895,418	36,893,505	2,001,913
<i>Excess of Revenues Over</i>				
<i>(Under) Expenditures</i>	(313,094)	71,321	1,780,375	1,709,054
Other Financing Sources (Uses)				
Sale of Capital Assets	30,163	30,163	30,163	0
Transfers Out	(2,245,191)	(2,637,992)	(2,134,524)	503,468
<i>Total Other Financing Sources (Uses)</i>	(2,215,028)	(2,607,829)	(2,104,361)	503,468
<i>Net Change in Fund Balance</i>	(2,528,122)	(2,536,508)	(323,986)	2,212,522
<i>Fund Balance Beginning of Year</i>	4,474,137	4,474,137	4,474,137	0
Prior Year Encumbrances Appropriated	1,367,266	1,367,266	1,367,266	0
<i>Fund Balance End of Year</i>	\$3,313,281	\$3,304,895	\$5,517,417	\$2,212,522

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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$10,770,936	\$10,786,138	\$11,271,099	\$484,961
Sales Taxes	10,863	10,878	11,367	489
Charges for Services	441,679	442,302	462,189	19,887
Intergovernmental	5,454,813	5,462,511	5,708,114	245,603
Interest	951	952	995	43
Donations	10,427	10,442	10,911	469
Other	31,506	31,552	32,970	1,418
<i>Total Revenues</i>	16,721,175	16,744,775	17,497,645	752,870
Expenditures				
Current:				
Health				
Program for DD				
Personal Services	10,943,296	10,749,167	10,492,665	256,502
Materials and Supplies	259,109	313,290	268,581	44,709
Contractual Services	3,238,968	3,460,653	3,188,096	272,557
Capital Outlay	162,814	204,246	134,953	69,293
Other	137,897	336,399	110,632	225,767
Total Health	14,742,084	15,063,755	14,194,927	868,828
Employee Fringe Benefits				
Program for DD				
Fringe Benefits	2,382,613	2,384,992	2,286,663	98,329
PERS - County Share	1,366,984	1,332,041	1,310,693	21,348
Unemployment	9,933	10,792	8,765	2,027
Total Employee Fringe Benefits	3,759,530	3,727,825	3,606,121	121,704
<i>Total Expenditures</i>	18,501,614	18,791,580	17,801,048	990,532
<i>Net Change in Fund Balance</i>	(1,780,439)	(2,046,805)	(303,403)	1,743,402
<i>Fund Balance Beginning of Year</i>	11,678,409	11,678,409	11,678,409	0
Prior Year Encumbrances Appropriated	439,227	439,227	439,227	0
<i>Fund Balance End of Year</i>	\$10,337,197	\$10,070,831	\$11,814,233	\$1,743,402

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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$7,057,294	\$7,445,303	\$6,664,446	(\$780,857)
Rentals	196,170	206,955	185,250	(21,705)
Donations	74	78	70	(8)
Other	21,879	23,081	20,660	(2,421)
<i>Total Revenues</i>	7,275,417	7,675,417	6,870,426	(804,991)
Expenditures				
Current:				
Health				
ADAMH Board				
Personal Services	358,024	344,687	344,165	522
Materials and Supplies	9,513	24,025	9,533	14,492
Contractual Services	7,367,155	8,307,841	6,611,110	1,696,731
Capital Outlay	21,419	59,776	29,626	30,150
Other	33,124	35,517	30,678	4,839
Total Health	7,789,235	8,771,846	7,025,112	1,746,734
Employee Fringe Benefits				
ADAMH Board				
Fringe Benefits	60,285	59,461	57,951	1,510
PERS - County Share	61,375	59,012	59,000	12
Unemployment	0	10	0	10
Total Employee Fringe Benefits	121,660	118,483	116,951	1,532
<i>Total Expenditures</i>	7,910,895	8,890,329	7,142,063	1,748,266
<i>Excess of Revenues Under Expenditures</i>	(635,478)	(1,214,912)	(271,637)	943,275
Other Financing Sources				
Transfers In	213,654	213,654	213,654	0
<i>Net Change in Fund Balance</i>	(421,824)	(1,001,258)	(57,983)	943,275
<i>Fund Balance Beginning of Year</i>	3,274,080	3,274,080	3,274,080	0
Prior Year Encumbrances Appropriated	821,824	821,824	821,824	0
<i>Fund Balance End of Year</i>	\$3,674,080	\$3,094,646	\$4,037,921	\$943,275

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, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$11,625,825	\$11,727,802	\$7,830,225	(\$3,897,577)
Donations	4,662	4,703	3,140	(1,563)
Other	510,616	515,095	343,910	(171,185)
<i>Total Revenues</i>	<u>12,141,103</u>	<u>12,247,600</u>	<u>8,177,275</u>	<u>(4,070,325)</u>
Expenditures				
Current:				
Human Services				
Public Assistance				
Personal Services	83,005	83,395	83,395	0
Materials and Supplies	2,770	2,770	0	2,770
Contractual Services	1,978,940	1,987,756	1,382,855	604,901
Capital Outlay	4,107	4,107	0	4,107
Other	134,908	135,438	79,923	55,515
Total Public Assistance	<u>2,203,730</u>	<u>2,213,466</u>	<u>1,546,173</u>	<u>667,293</u>
Social Services				
Personal Services	3,558,958	3,575,699	3,451,502	124,197
Materials and Supplies	89,081	89,500	69,466	20,034
Contractual Services	7,118,922	7,280,248	3,090,418	4,189,830
Capital Outlay	30,855	31,000	18,727	12,273
Other	64,198	64,500	55,881	8,619
Total Social Services	<u>10,862,014</u>	<u>11,040,947</u>	<u>6,685,994</u>	<u>4,354,953</u>
Total Human Services	<u>13,065,744</u>	<u>13,254,413</u>	<u>8,232,167</u>	<u>5,022,246</u>
Employee Fringe Benefits				
Public Assistance:				
Fringe Benefits	709,735	713,074	676,358	36,716
PERS - County Share	510,812	513,215	492,703	20,512
Unemployment	5,154	5,177	248	4,929
Total Employee Fringe Benefits	<u>1,225,701</u>	<u>1,231,466</u>	<u>1,169,309</u>	<u>62,157</u>
<i>Total Expenditures</i>	<u>14,291,445</u>	<u>14,485,879</u>	<u>9,401,476</u>	<u>5,084,403</u>
<i>Excess of Revenues Under Expenditures</i>	(2,150,342)	(2,238,279)	(1,224,201)	1,014,078
Other Financing Sources				
Transfers In	1,327,514	1,327,514	1,327,514	0
<i>Net Change in Fund Balance</i>	(822,828)	(910,765)	103,313	1,014,078
<i>Fund Balance Beginning of Year</i>	1,393,939	1,393,939	1,393,939	0
Prior Year Encumbrances Appropriated	481,247	481,247	481,247	0
<i>Fund Balance End of Year</i>	<u>\$1,052,358</u>	<u>\$964,421</u>	<u>\$1,978,499</u>	<u>\$1,014,078</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, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$12,456,497	\$12,456,497	\$12,479,247	\$22,750
Tap In Fees	3,835,456	3,835,456	3,835,456	0
Special Assessments	0	0	13,031	13,031
Other	490,109	490,109	467,406	(22,703)
OWDA Loan Issued	0	0	563,602	563,602
<i>Total Revenues</i>	<u>16,782,062</u>	<u>16,782,062</u>	<u>17,358,742</u>	<u>576,680</u>
Expenses				
Personal Services	8,636,311	7,071,545	7,071,545	0
Materials and Supplies	1,661,173	1,554,499	1,286,787	267,712
Contractual Services	5,791,708	7,041,165	4,349,313	2,691,852
Capital Outlay	108,175	525,606	525,606	0
Other	326,738	1,042,590	263,463	779,127
Debt Service:				
Principal	6,167,709	8,136,967	3,482,768	4,654,199
Interest and Fiscal Charges	1,600,000	2,345,131	1,568,357	776,774
<i>Total Expenses</i>	<u>24,291,814</u>	<u>27,717,503</u>	<u>18,547,839</u>	<u>9,169,664</u>
<i>Net Change in Fund Equity</i>	(7,509,752)	(10,935,441)	(1,189,097)	9,746,344
<i>Fund Equity Beginning of Year</i>	9,100,860	9,100,860	9,100,860	0
Prior Year Encumbrances Appropriated	<u>2,895,344</u>	<u>2,895,344</u>	<u>2,895,344</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$4,486,452</u>	<u>\$1,060,763</u>	<u>\$10,807,107</u>	<u>\$9,746,344</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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$8,382,624	\$8,382,624	\$7,329,522	(\$1,053,102)
Tap In Fees	0	0	731,626	731,626
Intergovernmental	0	0	414,128	414,128
Other	998,389	998,389	440,008	(558,381)
OWDA Loan Issued	0	0	383,080	383,080
<i>Total Revenues</i>	9,381,013	9,381,013	9,298,364	(82,649)
Expenses				
Personal Services	1,456,962	1,167,500	1,145,369	22,131
Materials and Supplies	589,339	430,413	430,413	0
Contractual Services	3,675,874	3,206,184	2,524,663	681,521
Capital Outlay	53,795	415,871	415,871	0
Other	306,820	657,589	242,986	414,603
Debt Service:				
Principal Retirement	1,548,653	2,887,067	2,887,067	0
Interest and Fiscal Charges	3,386,358	2,253,177	2,253,177	0
<i>Total Expenses</i>	11,017,801	11,017,801	9,899,546	1,118,255
<i>Net Change in Fund Equity</i>	(1,636,788)	(1,636,788)	(601,182)	1,035,606
<i>Fund Deficit Beginning of Year</i>	(1,075,314)	(1,075,314)	(1,075,314)	0
Prior Year Encumbrances Appropriated	2,712,102	2,712,102	2,712,102	0
<i>Fund Equity End of Year</i>	\$0	\$0	\$1,035,606	\$1,035,606

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, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$7,356,998	\$8,476,565	\$7,067,475	(\$1,409,090)
Interest	375,000	375,000	375,000	0
Intergovernmental	25,973	33,650	25,000	(8,650)
Other	131,108	169,864	126,199	(43,665)
<i>Total Revenues</i>	7,889,079	9,055,079	7,593,674	(1,461,405)
Expenses				
Personal Services	204,740	247,300	243,917	3,383
Materials and Supplies	30,262	36,113	29,475	6,638
Contractual Services	6,014,553	7,229,524	6,010,204	1,219,320
Capital Outlay	841,981	1,015,973	612,506	403,467
Other	249,375	295,842	213,383	82,459
Debt Service:				
Principal Retirement	1,081,892	861,190	716,843	144,347
Interest and Fiscal Charges	286,190	286,190	193,317	92,873
<i>Total Expenses</i>	8,708,993	9,972,132	8,019,645	1,952,487
<i>Net Change in Fund Equity</i>	(819,914)	(917,053)	(425,971)	491,082
<i>Fund Equity Beginning of Year</i>	61,260	61,260	61,260	0
Prior Year Encumbrances Appropriated	855,793	855,793	855,793	0
<i>Fund Equity End of Year</i>	\$97,139	\$0	\$491,082	\$491,082

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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$212,253	\$217,277	\$5,024
Fines and Forfeitures	38,160	39,073	913
Intergovernmental	10,308,248	7,746,165	(2,562,083)
Interest	57,224	58,594	1,370
Other	28,915	29,607	692
<i>Total Revenues</i>	<u>10,644,800</u>	<u>8,090,716</u>	<u>(2,554,084)</u>
Expenditures			
Current:			
Public Works			
Engineer - Administration			
Personal Services	1,232,500	934,477	298,023
Materials and Supplies	45,174	13,809	31,365
Contractual Services	182,462	99,377	83,085
Capital Outlay	2,500	1,000	1,500
Other	6,000	5,637	363
Total Engineer - Administration	<u>1,468,636</u>	<u>1,054,300</u>	<u>414,336</u>
Engineer - Road			
Personal Services	1,802,000	1,518,476	283,524
Materials and Supplies	1,722,635	1,440,669	281,966
Contractual Services	3,399,651	2,740,896	658,755
Capital Outlay	208,376	141,059	67,317
Other	78,239	17,379	60,860
Total Engineer - Road	<u>7,210,901</u>	<u>5,858,479</u>	<u>1,352,422</u>
Engineer - Bridges and Culverts			
Personal Services	538,750	450,915	87,835
Materials and Supplies	327,745	137,551	190,194
Contractual Services	787,611	478,798	308,813
Capital Outlay	36,869	0	36,869
Other	5,905	1,000	4,905
Total Engineer - Bridges and Culverts	<u>1,696,880</u>	<u>1,068,264</u>	<u>628,616</u>
Total Public Works	<u>\$10,376,417</u>	<u>\$7,981,043</u>	<u>\$2,395,374</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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Employee Fringe Benefits			
Engineer - Administration			
Fringe Benefits	\$668,007	\$583,099	\$84,908
PERS - County Share	500,350	406,871	93,479
Unemployment	6,000	0	6,000
Total Employee Fringe Benefits	1,174,357	989,970	184,387
Debt Service:			
Principal Retirement	16,640	16,640	0
<i>Total Expenditures</i>	11,567,414	8,987,653	2,579,761
<i>Net Change in Fund Balance</i>	(922,614)	(896,937)	25,677
<i>Fund Balance Beginning of Year</i>	2,941,490	2,941,490	0
Prior Year Encumbrances Appropriated	664,382	664,382	0
<i>Fund Balance End of Year</i>	\$2,683,258	\$2,708,935	\$25,677

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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$884,047	\$517,852	(\$366,195)
Intergovernmental	3,206,198	1,878,108	(1,328,090)
Other	85,367	50,006	(35,361)
<i>Total Revenues</i>	<u>4,175,612</u>	<u>2,445,966</u>	<u>(1,729,646)</u>
Expenditures			
Current:			
General Government - Judicial			
Child Support Enforcement			
Personal Services	1,877,251	1,285,370	591,881
Materials and Supplies	46,606	42,170	4,436
Contractual Services	1,104,181	984,523	119,658
Capital Outlay	1,000	1,000	0
Other	62,958	62,113	845
Total General Government - Judicial	<u>3,091,996</u>	<u>2,375,176</u>	<u>716,820</u>
Employee Fringe Benefits			
Child Support Enforcement			
Fringe Benefits	269,835	251,181	18,654
PERS - County Share	259,316	179,539	79,777
Unemployment	10,000	0	10,000
Total Employee Fringe Benefits	<u>539,151</u>	<u>430,720</u>	<u>108,431</u>
<i>Total Expenditures</i>	<u>3,631,147</u>	<u>2,805,896</u>	<u>825,251</u>
<i>Net Change in Fund Balance</i>	544,465	(359,930)	(904,395)
<i>Fund Balance Beginning of Year</i>	813,658	813,658	0
Prior Year Encumbrances Appropriated	24,245	24,245	0
<i>Fund Balance End of Year</i>	<u><u>\$1,382,368</u></u>	<u><u>\$477,973</u></u>	<u><u>(\$904,395)</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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,315,995	\$1,024,572	(\$291,423)
Expenditures			
Current:			
Human Services			
Children's Services Board			
Contractual Services	1,267,193	621,444	645,749
Other	59,967	49,722	10,245
<i>Total Expenditures</i>	1,327,160	671,166	655,994
<i>Net Change in Fund Balance</i>	(11,165)	353,406	364,571
<i>Fund Balance Beginning of Year</i>	231,880	231,880	0
Prior Year Encumbrances Appropriated	18,660	18,660	0
<i>Fund Balance End of Year</i>	\$239,375	\$603,946	\$364,571

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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$2,245,024	\$1,070,662	(\$1,174,362)
Other	16,429	7,835	(8,594)
<i>Total Revenues</i>	<u>2,261,453</u>	<u>1,078,497</u>	<u>(1,182,956)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Community Development Program			
Personal Services	42,715	20,256	22,459
Contractual Services	2,133,848	1,748,420	385,428
Capital Outlay	871	718	153
Other	19,994	14,832	5,162
Total Economic Development and Assistance	<u>2,197,428</u>	<u>1,784,226</u>	<u>413,202</u>
Employee Fringe Benefits			
Community Development Program			
Fringe Benefits	5,171	1,881	3,290
PERS - County Share	5,980	2,836	3,144
Total Employee Fringe Benefits	<u>11,151</u>	<u>4,717</u>	<u>6,434</u>
<i>Total Expenditures</i>	<u>2,208,579</u>	<u>1,788,943</u>	<u>419,636</u>
<i>Net Change in Fund Balance</i>	52,874	(710,446)	(763,320)
<i>Fund Deficit Beginning of Year</i>	(53,918)	(53,918)	0
Prior Year Encumbrances Appropriated	<u>5,089</u>	<u>5,089</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$4,045</u>	<u>(\$759,275)</u>	<u>(\$763,320)</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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$503,500	\$4,006	(\$499,494)
Expenditures			
Current:			
Economic Development and Assistance			
Community Housing Improvement			
Personal Services	9,022	0	9,022
Contractual Services	490,500	16,766	473,734
Capital Outlay	300	0	300
Other	9,796	9,458	338
Total Economic Development and Assistance	509,618	26,224	483,394
Employee Fringe Benefits			
Community Safety Awareness			
Fringe Benefits	1,878	0	1,878
PERS - County Share	1,400	0	1,400
Total Employee Fringe Benefits	3,278	0	3,278
<i>Total Expenditures</i>	512,896	26,224	486,672
<i>Net Change in Fund Balance</i>	(9,396)	(22,218)	(12,822)
<i>Fund Balance Beginning of Year</i>	9,399	9,399	0
<i>Fund Balance (Deficit) End of Year</i>	\$3	(\$12,819)	(\$12,822)

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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$28,573	\$0	(\$28,573)
Expenditures			
Current:			
Public Safety			
Community Oriented Policing Services			
Contractual Services	1,573	1,573	0
Capital Outlay	27,000	27,000	0
<i>Total Expenditures</i>	28,573	28,573	0
<i>Net Change in Fund Balance</i>	0	(28,573)	(28,573)
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	(\$28,573)	(\$28,573)

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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$550,783	\$362,087	(\$188,696)
Expenditures			
Current:			
Public Safety			
Community Safety Awareness			
Personal Services	163,408	102,130	61,278
Materials and Supplies	12,098	11,148	950
Contractual Services	192,595	144,137	48,458
Capital Outlay	18,654	1,222	17,432
Other	173,868	142,563	31,305
Total Public Safety	560,623	401,200	159,423
Employee Fringe Benefits			
Community Safety Awareness			
Fringe Benefits	38,036	22,316	15,720
PERS - County Share	22,877	14,298	8,579
Total Employee Fringe Benefits	60,913	36,614	24,299
<i>Total Expenditures</i>	621,536	437,814	183,722
<i>Net Change in Fund Balance</i>	(70,753)	(75,727)	(4,974)
<i>Fund Balance Beginning of Year</i>	36,107	36,107	0
Prior Year Encumbrances Appropriated	34,648	34,648	0
<i>Fund Balance (Deficit) End of Year</i>	\$2	(\$4,972)	(\$4,974)

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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$208,961	\$227,267	\$18,306
Other	34	37	3
<i>Total Revenues</i>	<u>208,995</u>	<u>227,304</u>	<u>18,309</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Recorder's Computer			
Personal Services	50,000	34,882	15,118
Capital Outlay	120,000	8,652	111,348
Other	75,000	52,434	22,566
Total General Government - Legislative and Executive	<u>245,000</u>	<u>95,968</u>	<u>149,032</u>
General Government - Judicial			
Clerk of Courts			
Capital Outlay	10,000	10,000	0
Other	50,125	46,569	3,556
Total Clerk of Courts	<u>60,125</u>	<u>56,569</u>	<u>3,556</u>
Juvenile Court			
Capital Outlay	2,005	2,000	5
Other	15,588	13,000	2,588
Total Juvenile Court	<u>17,593</u>	<u>15,000</u>	<u>2,593</u>
Probate Court			
Capital Outlay	10,606	5,000	5,606
Other	14,414	13,000	1,414
Total Probate Court	<u>25,020</u>	<u>18,000</u>	<u>7,020</u>
Total General Government - Judicial	<u>102,738</u>	<u>89,569</u>	<u>13,169</u>
Employee Fringe Benefits			
Record's Computer			
Fringe Benefits	9,225	1,681	7,544
PERS - County Share	7,000	4,883	2,117
Total Employee Fringe Benefits	<u>16,225</u>	<u>6,564</u>	<u>9,661</u>
<i>Total Expenditures</i>	<u>363,963</u>	<u>192,101</u>	<u>171,862</u>
<i>Net Change in Fund Balance</i>	(154,968)	35,203	190,171
<i>Fund Balance Beginning of Year</i>	359,780	359,780	0
Prior Year Encumbrances Appropriated	<u>13,238</u>	<u>13,238</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$218,050</u>	<u>\$408,221</u>	<u>\$190,171</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Home Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$903,506	\$813,623	(\$89,883)
Intergovernmental	116,057	104,511	(11,546)
Donations	13,117	11,812	(1,305)
Other	235	212	(23)
<i>Total Revenues</i>	<u>1,032,915</u>	<u>930,158</u>	<u>(102,757)</u>
Expenditures			
Current:			
Public Safety			
County History Project			
Contractual Services	922,000	600,336	321,664
Capital Outlay	26,490	5,999	20,491
Other	42,140	23,336	18,804
<i>Total Expenditures</i>	<u>990,630</u>	<u>629,671</u>	<u>360,959</u>
<i>Net Change in Fund Balance</i>	42,285	300,487	258,202
<i>Fund Balance Beginning of Year</i>	201,128	201,128	0
Prior Year Encumbrances Appropriated	13,630	13,630	0
<i>Fund Balance End of Year</i>	<u>\$257,043</u>	<u>\$515,245</u>	<u>\$258,202</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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$61,555	\$20,829	(\$40,726)
Expenditures			
Current:			
Public Safety			
Courthouse Security			
Personal Services	71,600	55,724	15,876
Capital Outlay	25,000	25,000	0
Other	17,800	17,800	0
Total Public Safety	114,400	98,524	15,876
Employee Fringe Benefits			
Courthouse Security			
Fringe Benefits	2,125	1,608	517
PERS - County Share	12,800	8,611	4,189
Total Employee Fringe Benefits	14,925	10,219	4,706
<i>Total Expenditures</i>	129,325	108,743	20,582
<i>Excess of Revenues Under Expenditures</i>	(67,770)	(87,914)	(20,144)
Other Financing Sources			
Transfers In	48,445	48,445	0
<i>Net Change in Fund Balance</i>	(19,325)	(39,469)	(20,144)
<i>Fund Balance Beginning of Year</i>	21,827	21,827	0
<i>Fund Balance (Deficit) End of Year</i>	\$2,502	(\$17,642)	(\$20,144)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Crippled Children Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Human Services			
Crippled Children			
Other	508,774	340,205	168,569
<i>Excess of Revenues Under Expenditures</i>	(508,774)	(340,205)	168,569
Other Financing Sources			
Transfers In	539,899	340,205	(199,694)
<i>Net Change in Fund Balance</i>	31,125	0	(31,125)
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	<u>\$31,125</u>	<u>\$0</u>	<u>(\$31,125)</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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$650,000	\$527,059	(\$122,941)
Expenditures			
Current:			
Public Works			
Ditch Maintenance			
Contractual Services	540,662	91,788	448,874
<i>Net Change in Fund Balance</i>	109,338	435,271	325,933
<i>Fund Balance Beginning of Year</i>	3,931,110	3,931,110	0
Prior Year Encumbrances Appropriated	40,662	40,662	0
<i>Fund Balance End of Year</i>	<u>\$4,081,110</u>	<u>\$4,407,043</u>	<u>\$325,933</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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$301,695	\$323,294	\$21,599
Fines and Forfeitures	26,798	28,717	1,919
Donations	14,535	15,576	1,041
Other	13,399	14,357	958
<i>Total Revenues</i>	<u>356,427</u>	<u>381,944</u>	<u>25,517</u>
Expenditures			
Current:			
Health			
Animal Control			
Personal Services	173,655	171,732	1,923
Materials and Supplies	28,930	24,501	4,429
Contractual Services	99,118	64,717	34,401
Capital Outlay	11,407	500	10,907
Other	22,475	16,979	5,496
Total Health	<u>335,585</u>	<u>278,429</u>	<u>57,156</u>
Employee Fringe Benefits			
Animal Control			
Fringe Benefits	42,270	39,859	2,411
PERS - County Share	24,040	21,640	2,400
Total Employee Fringe Benefits	<u>66,310</u>	<u>61,499</u>	<u>4,811</u>
<i>Total Expenditures</i>	<u>401,895</u>	<u>339,928</u>	<u>61,967</u>
<i>Net Change in Fund Balance</i>	(45,468)	42,016	87,484
<i>Fund Balance Beginning of Year</i>	291,572	291,572	0
Prior Year Encumbrances Appropriated	<u>19,530</u>	<u>19,530</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$265,634</u></u>	<u><u>\$353,118</u></u>	<u><u>\$87,484</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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$403,759	\$461,973	\$58,214
Other	4,341	4,967	626
<i>Total Revenues</i>	<u>408,100</u>	<u>466,940</u>	<u>58,840</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
DRETAC Treasurer			
Personal Services	163,888	163,660	228
Materials and Supplies	10,987	5,730	5,257
Contractual Services	48,254	15,795	32,459
Capital Outlay	24,198	10,137	14,061
Other	6,280	4,663	1,617
Total DRETAC Treasurer	<u>253,607</u>	<u>199,985</u>	<u>53,622</u>
DRETAC Prosecutor			
Personal Services	214,000	183,812	30,188
Materials and Supplies	8,480	8,466	14
Contractual Services	15,335	11,417	3,918
Capital Outlay	29,023	15,129	13,894
Other	34,525	25,111	9,414
Total DRETAC Prosecutor	<u>301,363</u>	<u>243,935</u>	<u>57,428</u>
Total General Government - Legislative and Executive	<u>554,970</u>	<u>443,920</u>	<u>111,050</u>
Employee Fringe Benefits			
DRETAC Treasurer			
Fringe Benefits	16,813	15,946	867
PERS - County Share	22,934	22,912	22
Total DRETAC Treasurer	<u>39,747</u>	<u>38,858</u>	<u>889</u>
DRETAC Prosecutor			
Fringe Benefits	52,301	43,074	9,227
PERS - County Share	29,960	25,614	4,346
Total DRETAC Prosecutor	<u>82,261</u>	<u>68,688</u>	<u>13,573</u>
Total Employee Fringe Benefits	<u>122,008</u>	<u>107,546</u>	<u>14,462</u>
<i>Total Expenditures</i>	<u>676,978</u>	<u>551,466</u>	<u>125,512</u>
<i>Net Change in Fund Balance</i>	(268,878)	(84,526)	184,352
<i>Fund Balance Beginning of Year</i>	392,242	392,242	0
Prior Year Encumbrances Appropriated	<u>69,869</u>	<u>69,869</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$193,233</u>	<u>\$377,585</u>	<u>\$184,352</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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$1,698,439	\$1,442,017	(\$256,422)
Intergovernmental	1,479,081	1,255,777	(223,304)
Donations	59	50	(9)
Other	5,849	4,966	(883)
<i>Total Revenues</i>	<u>3,183,428</u>	<u>2,702,810</u>	<u>(480,618)</u>
Expenditures			
Current:			
Public Safety			
Drug Law Enforcement and Education			
Personal Services	1,048,824	706,525	342,299
Materials and Supplies	19,487	16,203	3,284
Contractual Services	1,783,285	1,706,248	77,037
Capital Outlay	63,077	60,077	3,000
Other	42,233	35,801	6,432
Total Public Safety	<u>2,956,906</u>	<u>2,524,854</u>	<u>432,052</u>
Employee Fringe Benefits			
Drug Law Enforcement and Education			
Fringe Benefits	196,442	139,357	57,085
PERS - County Share	156,327	95,952	60,375
Total Employee Fringe Benefits	<u>352,769</u>	<u>235,309</u>	<u>117,460</u>
<i>Total Expenditures</i>	<u>3,309,675</u>	<u>2,760,163</u>	<u>549,512</u>
<i>Net Change in Fund Balance</i>	(126,247)	(57,353)	68,894
<i>Fund Balance Beginning of Year</i>	1,328,137	1,328,137	0
Prior Year Encumbrances Appropriated	<u>15,352</u>	<u>15,352</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,217,242</u></u>	<u><u>\$1,286,136</u></u>	<u><u>\$68,894</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Help America Vote Act Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$3,798	\$3,798	\$0
Expenditures			
Current:			
General Government - Legislative and Executive			
Help America Vote			
Contractual Services	3,798	3,798	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$25,000	\$20,003	(\$4,997)
Other	500	500	0
<i>Total Revenues</i>	<u>25,500</u>	<u>20,503</u>	<u>(4,997)</u>
Expenditures			
Current:			
General Government - Judicial Indigent Guardianship Other	<u>37,138</u>	<u>30,050</u>	<u>7,088</u>
<i>Net Change in Fund Balance</i>	(11,638)	(9,547)	2,091
<i>Fund Balance Beginning of Year</i>	41,098	41,098	0
Prior Year Encumbrances Appropriated	<u>1,198</u>	<u>1,198</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$30,658</u></u>	<u><u>\$32,749</u></u>	<u><u>\$2,091</u></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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$337	\$250	(\$87)
Intergovernmental	20,211	15,000	(5,211)
Donations	1,684	1,250	(434)
<i>Total Revenues</i>	<u>22,232</u>	<u>16,500</u>	<u>(5,732)</u>
Expenditures			
Current:			
Public Safety			
Juvenile Detention Center Donation			
Capital Outlay	16,667	16,667	0
Other	14,440	6,000	8,440
<i>Total Expenditures</i>	<u>31,107</u>	<u>22,667</u>	<u>8,440</u>
<i>Excess of Revenues Under Expenditures</i>	(8,875)	(6,167)	2,708
Other Financing Sources			
Transfers In	1,435	1,435	0
<i>Net Change in Fund Balance</i>	(7,440)	(4,732)	2,708
<i>Fund Balance Beginning of Year</i>	9,116	9,116	0
Prior Year Encumbrances Appropriated	2,662	2,662	0
<i>Fund Balance End of Year</i>	<u><u>\$4,338</u></u>	<u><u>\$7,046</u></u>	<u><u>\$2,708</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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$50,000	\$38,828	(\$11,172)
Expenditures			
Current:			
Human Services			
Women's Shelter			
Contractual Services	62,687	59,094	3,593
<i>Net Change in Fund Balance</i>	(12,687)	(20,266)	(7,579)
<i>Fund Deficit Beginning of Year</i>	(5,879)	(5,879)	0
Prior Year Encumbrances Appropriated	22,687	22,687	0
<i>Fund Balance (Deficit) End of Year</i>	\$4,121	(\$3,458)	(\$7,579)

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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$661,660	\$393,812	(\$267,848)
Donations	18,077	10,759	(7,318)
Other	22,875	13,618	(9,257)
<i>Total Revenues</i>	<u>702,612</u>	<u>418,189</u>	<u>(284,423)</u>
Expenditures			
Current:			
Human Services			
Title III-B			
Personal Services	114,385	110,652	3,733
Materials and Supplies	7,077	6,490	587
Contractual Services	123,032	97,234	25,798
Total Title III-B	<u>244,494</u>	<u>214,376</u>	<u>30,118</u>
Title III-C			
Personal Services	184,060	159,271	24,789
Materials and Supplies	1,459	1,011	448
Contractual Services	39,482	29,817	9,665
Other	100	0	100
Total Title III-C	<u>225,101</u>	<u>190,099</u>	<u>35,002</u>
Donations			
Personal Services	30,112	16,912	13,200
Contractual Services	14,570	1,865	12,705
Capital Outlay	1,738	885	853
Other	31,596	25,257	6,339
Total Donations	<u>78,016</u>	<u>44,919</u>	<u>33,097</u>
Adult Protective Services			
Personal Services	43,114	33,562	9,552
Contractual Services	6,949	3,207	3,742
Capital Outlay	0	0	0
Other	3,789	3,789	0
Total Adult Protective Services	<u>53,852</u>	<u>40,558</u>	<u>13,294</u>
Passport			
Personal Services	3,015	1,818	1,197
Contractual Services	29,500	27,186	2,314
Total Passport	<u>32,515</u>	<u>29,004</u>	<u>3,511</u>
Home Delivered Meals			
Personal Services	6,825	29	6,796
Contractual Services	44,715	25,838	18,877
Total Home Delivered Meals	<u>51,540</u>	<u>25,867</u>	<u>25,673</u>
Total Human Services	<u>\$685,518</u>	<u>\$544,823</u>	<u>\$140,695</u>

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Office for Older Adults Fund (continued)
For the Year Ended December 31, 2010

	Final	Actual	Variance with Final Budget Positive (Negative)
Employee Fringe Benefits			
Title III-B			
Fringe Benefits	\$9,540	\$8,952	\$588
PERS - County Share	16,501	7,906	8,595
Unemployment	9,572	8,881	691
Total Title III-B	35,613	25,739	9,874
Title III-C			
Fringe Benefits	16,065	14,260	1,805
PERS - County Share	25,770	22,018	3,752
Total Title III-C	41,835	36,278	5,557
Donations			
Fringe Benefits	1,552	1,236	316
PERS - County Share	1,540	1,325	215
Total Donations	3,092	2,561	531
Adult Protective Services			
Fringe Benefits	4,825	3,041	1,784
PERS - County Share	5,017	4,659	358
Total Adult Protective Services	9,842	7,700	2,142
Passport			
Fringe Benefits	195	55	140
PERS - County Share	900	255	645
Total Passport	1,095	310	785
Home Delivered Meals			
Fringe Benefits	210	0	210
PERS - County Share	955	3	952
Total Home Delivered Meals	1,165	3	1,162
Total Employee Fringe Benefits	92,642	72,591	20,051
<i>Total Expenditures</i>	778,160	617,414	160,746
<i>Excess of Revenues Under Expenditures</i>	(75,548)	(199,225)	(123,677)
Other Financing Sources			
Transfers In	144,946	144,943	(3)
<i>Net Change in Fund Balance</i>	69,398	(54,282)	(123,680)
<i>Fund Deficit Beginning of Year</i>	(64,069)	(64,069)	0
Prior Year Encumbrances Appropriated	28,790	28,790	0
<i>Fund Balance (Deficit) End of Year</i>	\$34,119	(\$89,561)	(\$123,680)

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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$25,000	\$25,060	\$60
Expenditures			
Current:			
Public Safety			
Sheriff			
Contractual Services	25,549	25,545	4
<i>Excess of Revenues Under Expenditures</i>	(549)	(485)	64
Other Financing Sources			
Transfers In	7,772	7,433	(339)
<i>Net Change in Fund Balance</i>	7,223	6,948	(275)
<i>Fund Deficit Beginning of Year</i>	(12,765)	(12,765)	0
Prior Year Encumbrances Appropriated	5,542	5,542	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$0</u>	<u>(\$275)</u>	<u>(\$275)</u>

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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$12,000	\$19,279	\$7,279
Expenditures			
Current:			
Economic Development and Assistance			
Port Authority			
Other	35,001	22,081	12,920
<i>Net Change in Fund Balance</i>	(23,001)	(2,802)	20,199
<i>Fund Balance Beginning of Year</i>	43,530	43,530	0
Prior Year Encumbrances Appropriated	5,301	5,301	0
<i>Fund Balance End of Year</i>	\$25,830	\$46,029	\$20,199

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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$2,053,000	\$2,269,746	\$216,746
Other	4,000	4,093	93
<i>Total Revenues</i>	<u>2,057,000</u>	<u>2,273,839</u>	<u>216,839</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Auditor - Real Estate Assessment			
Personal Services	484,050	448,293	35,757
Materials and Supplies	67,681	51,022	16,659
Contractual Services	220,910	124,299	96,611
Capital Outlay	50,582	25,000	25,582
Other	27,506	20,523	6,983
Total General Government - Legislative and Executive	<u>850,729</u>	<u>669,137</u>	<u>181,592</u>
Employee Fringe Benefits			
Auditor - Real Estate Assessment			
Fringe Benefits	179,955	101,010	78,945
PERS - County Share	102,930	57,404	45,526
Unemployment	18,317	13,354	4,963
Total Employee Fringe Benefits	<u>301,202</u>	<u>171,768</u>	<u>129,434</u>
<i>Total Expenditures</i>	<u>1,151,931</u>	<u>840,905</u>	<u>311,026</u>
<i>Net Change in Fund Balance</i>	905,069	1,432,934	527,865
<i>Fund Balance Beginning of Year</i>	851,091	851,091	0
Prior Year Encumbrances Appropriated	<u>21,681</u>	<u>21,681</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,777,841</u></u>	<u><u>\$2,305,706</u></u>	<u><u>\$527,865</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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$8,916	\$3,367	(\$5,549)
Charges for Services	57,584	21,746	(\$35,838)
<i>Total Revenues</i>	66,500	25,113	(41,387)
Expenditures			
Current:			
Economic Development and Assistance			
Revolving Loan			
Other	138,000	11,054	126,946
<i>Net Change in Fund Balance</i>	(71,500)	14,059	85,559
<i>Fund Balance Beginning of Year</i>	142,200	142,200	0
<i>Fund Balance End of Year</i>	\$70,700	\$156,259	\$85,559

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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$118,530	\$38,566	(\$79,964)
Expenditures			
Current:			
Public Safety			
Safe Communities Program			
Personal Services	91,634	35,374	56,260
Contractual Services	4,191	1,378	2,813
Total Public Safety	95,825	36,752	59,073
Employee Fringe Benefits			
Safe Communities Program			
Fringe Benefits	2,804	1,023	1,781
PERS - County Share	16,634	6,310	10,324
Total Employee Fringe Benefits	19,438	7,333	12,105
<i>Total Expenditures</i>	115,263	44,085	71,178
<i>Net Change in Fund Balance</i>	3,267	(5,519)	(8,786)
<i>Fund Deficit Beginning of Year</i>	(3,267)	(3,267)	0
<i>Fund Deficit End of Year</i>	\$0	(\$8,786)	(\$8,786)

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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Sales Taxes	\$11,000,000	\$9,221,572	(\$1,778,428)
Expenditures			
Current:			
General Government - Legislative and Executive			
School Sales Tax			
Intergovernmental	11,001,000	9,127,522	1,873,478
<i>Net Change in Fund Balance</i>	(1,000)	94,050	95,050
<i>Fund Balance Beginning of Year</i>	2,255,798	2,255,798	0
<i>Fund Balance End of Year</i>	\$2,254,798	\$2,349,848	\$95,050

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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$95,704	\$29,754	(\$65,950)
Intergovernmental	2,049,788	637,270	(1,412,518)
<i>Total Revenues</i>	<u>2,145,492</u>	<u>667,024</u>	<u>(1,478,468)</u>
Expenditures			
Current:			
Human Services			
Shelter Care and Youth Services			
Personal Services	392,140	250,082	142,058
Contractual Services	758,672	483,356	275,316
Capital Outlay	26,512	5,614	20,898
Other	145,350	49,402	95,948
Total Human Services	<u>1,322,674</u>	<u>788,454</u>	<u>534,220</u>
Employee Fringe Benefits			
Shelter Care and Youth Services			
Fringe Benefits	94,430	53,851	40,579
PERS - County Share	55,023	34,986	20,037
Unemployment	1,114	0	1,114
Total Employee Fringe Benefits	<u>150,567</u>	<u>88,837</u>	<u>61,730</u>
<i>Total Expenditures</i>	<u>1,473,241</u>	<u>877,291</u>	<u>595,950</u>
<i>Net Change in Fund Balance</i>	672,251	(210,267)	(882,518)
<i>Fund Balance Beginning of Year</i>	475,824	475,824	0
Prior Year Encumbrances Appropriated	<u>119,887</u>	<u>119,887</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,267,962</u></u>	<u><u>\$385,444</u></u>	<u><u>(\$882,518)</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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Donations	\$150,000	\$125,159	(\$24,841)
Expenditures			
Current:			
Public Safety			
Sheriff Donations			
Other	149,325	134,776	14,549
<i>Net Change in Fund Balance</i>	675	(9,617)	(10,292)
<i>Fund Balance Beginning of Year</i>	21,580	21,580	0
Prior Year Encumbrances Appropriated	18,925	18,925	0
<i>Fund Balance End of Year</i>	<u>\$41,180</u>	<u>\$30,888</u>	<u>(\$10,292)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Title VI-D Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$411,172	\$287,958	(\$123,214)
Expenditures			
Current:			
Human Services			
Title VI - D			
Personal Services	232,040	208,612	23,428
Materials and Supplies	6,642	6,550	92
Contractual Services	32,571	15,939	16,632
Capital Outlay	9,000	5,015	3,985
Other	23,845	23,195	650
Total Human Services	304,098	259,311	44,787
Employee Fringe Benefits			
Title VI - D			
Fringe Benefits	50,310	28,452	21,858
PERS - County Share	32,490	29,027	3,463
Total Employee Fringe Benefits	82,800	57,479	25,321
<i>Total Expenditures</i>	386,898	316,790	70,108
<i>Excess of Revenues Over (Under) Expenditures</i>	24,274	(28,832)	(53,106)
Other Financing Sources			
Transfers In	896	896	0
<i>Net Change in Fund Balance</i>	25,170	(27,936)	(53,106)
<i>Fund Deficit Beginning of Year</i>	(42,565)	(42,565)	0
Prior Year Encumbrances Appropriated	18,898	18,898	0
<i>Fund Balance (Deficit) End of Year</i>	\$1,503	(\$51,603)	(\$53,106)

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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$914,727	\$675,824	(\$238,903)
Intergovernmental	1,956,318	1,445,379	(510,939)
Other	98,066	72,454	(25,612)
<i>Total Revenues</i>	<u>2,969,111</u>	<u>2,193,657</u>	<u>(775,454)</u>
Expenditures			
Current:			
Human Services			
Transportation			
Personal Services	1,090,955	1,063,977	26,978
Materials and Supplies	70,003	10,088	59,915
Contractual Services	1,361,346	1,148,917	212,429
Capital Outlay	39,000	1,991	37,009
Other	46,639	42,811	3,828
Total Human Services	<u>2,607,943</u>	<u>2,267,784</u>	<u>340,159</u>
Employee Fringe Benefits			
Transportation			
Fringe Benefits	91,900	85,458	6,442
PERS - County Share	153,164	147,726	5,438
Unemployment	8,400	3,380	5,020
Total Employee Fringe Benefits	<u>253,464</u>	<u>236,564</u>	<u>16,900</u>
<i>Total Expenditures</i>	<u>2,861,407</u>	<u>2,504,348</u>	<u>357,059</u>
<i>Net Change in Fund Balance</i>	107,704	(310,691)	(418,395)
<i>Fund Deficit Beginning of Year</i>	(531,223)	(531,223)	0
Prior Year Encumbrances Appropriated	<u>479,870</u>	<u>479,870</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$56,351</u></u>	<u><u>(\$362,044)</u></u>	<u><u>(\$418,395)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Transportation Improvement Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$500,000	\$0	(\$500,000)
Expenditures			
Current:			
Human Services			
Transportation Improvement			
Other	473,610	14,000	459,610
<i>Net Change in Fund Balance</i>	26,390	(14,000)	(40,390)
<i>Fund Balance Beginning of Year</i>	471,404	471,404	0
<i>Prior Year Encumbrances Appropriated</i>	2,210	2,210	0
<i>Fund Balance End of Year</i>	<u>\$500,004</u>	<u>\$459,614</u>	<u>(\$40,390)</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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$110,121	\$58,595	(\$51,526)
Expenditures			
Current:			
Human Services			
Victim Assistance Program			
Personal Services	75,835	45,488	30,347
Materials and Supplies	2,852	1,852	1,000
Contractual Services	5,813	2,983	2,830
Other	2,851	2,487	364
Total Human Services	87,351	52,810	34,541
Employee Fringe Benefits			
Victim Assistance Program			
Fringe Benefits	9,917	3,634	6,283
PERS - County Share	10,618	6,368	4,250
Total Employee Fringe Benefits	20,535	10,002	10,533
<i>Total Expenditures</i>	107,886	62,812	45,074
<i>Net Change in Fund Balance</i>	2,235	(4,217)	(6,452)
<i>Fund Deficit Beginning of Year</i>	(1,860)	(1,860)	0
Prior Year Encumbrances Appropriated	123	123	0
<i>Fund Balance (Deficit) End of Year</i>	\$498	(\$5,954)	(\$6,452)

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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$50,000	\$35,302	(\$14,698)
Expenditures			
Current:			
Human Services			
Webcheck Program			
Other	43,315	41,342	1,973
<i>Net Change in Fund Balance</i>	6,685	(6,040)	(12,725)
<i>Fund Balance Beginning of Year</i>	37,554	37,554	0
Prior Year Encumbrances Appropriated	1,315	1,315	0
<i>Fund Balance End of Year</i>	<u>\$45,554</u>	<u>\$32,829</u>	<u>(\$12,725)</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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$3,864,528	\$1,914,995	(\$1,949,533)
Other	132,496	65,656	(66,840)
<i>Total Revenues</i>	<u>3,997,024</u>	<u>1,980,651</u>	<u>(2,016,373)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Workforce Development			
Personal Services	144,222	131,149	13,073
Materials and Supplies	85,128	84,628	500
Contractual Services	2,318,826	1,564,743	754,083
Capital Outlay	10,913	110	10,803
Other	125,088	67,529	57,559
Total General Government - Legislative and Executive	<u>2,684,177</u>	<u>1,848,159</u>	<u>836,018</u>
Employee Fringe Benefits			
Workforce Development			
Fringe Benefits	31,568	24,120	7,448
PERS - County Share	21,937	18,351	3,586
Total Employee Fringe Benefits	<u>53,505</u>	<u>42,471</u>	<u>11,034</u>
<i>Total Expenditures</i>	<u>2,737,682</u>	<u>1,890,630</u>	<u>847,052</u>
<i>Net Change in Fund Balance</i>	1,259,342	90,021	(1,169,321)
<i>Fund Deficit Beginning of Year</i>	(102,136)	(102,136)	0
Prior Year Encumbrances Appropriated	<u>1,828</u>	<u>1,828</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$1,159,034</u></u>	<u><u>(\$10,287)</u></u>	<u><u>(\$1,169,321)</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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$1,249,049	\$689,225	(\$559,824)
Intergovernmental	83,349	45,992	(37,357)
Interest	783	432	(351)
Miscellaneous	74,929	67,254	(7,675)
<i>Total Revenues</i>	<u>1,408,110</u>	<u>802,903</u>	<u>(605,207)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Other	24,999	0	24,999
Debt Service:			
Principal Retirement	604,974	604,974	0
Interest and Fiscal Charges	205,708	205,707	1
<i>Total Debt Service</i>	<u>810,682</u>	<u>810,681</u>	<u>1</u>
<i>Total Expenditures</i>	<u>835,681</u>	<u>810,681</u>	<u>25,000</u>
<i>Net Change in Fund Balance</i>	572,429	(7,778)	(580,207)
<i>Fund Balance Beginning of Year</i>	20,675	20,675	0
Prior Year Encumbrances Appropriated	16,425	16,425	0
<i>Fund Balance End of Year</i>	<u><u>\$609,529</u></u>	<u><u>\$29,322</u></u>	<u><u>(\$580,207)</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, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$283,137	\$228,823	(\$54,314)
Interest	330,028	70,766	(259,262)
<i>Total Revenues</i>	<u>613,165</u>	<u>299,589</u>	<u>(313,576)</u>
Expenditures			
Debt Service:			
Principal Retirement	442,882	442,882	0
Interest and Fiscal Charges	131,486	131,486	0
<i>Total Expenditures</i>	<u>574,368</u>	<u>574,368</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	38,797	(274,779)	(313,576)
<i>Fund Deficit Beginning of Year</i>	(190,373)	(190,373)	0
Prior Year Encumbrances Appropriated	151,576	151,576	0
<i>Fund Deficit End of Year</i>	<u>\$0</u>	<u>(\$313,576)</u>	<u>(\$313,576)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Achievement Center Construction Fund
For the Year Ended December 31, 2010

	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	166,940	131,291	35,649
Other	20,000	0	20,000
<i>Total Expenditures</i>	<u>186,940</u>	<u>131,291</u>	<u>55,649</u>
<i>Net Change in Fund Balance</i>	(186,940)	(131,291)	55,649
<i>Fund Balance Beginning of Year</i>	536,472	536,472	0
Prior Year Encumbrances Appropriated	<u>14,990</u>	<u>14,990</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$364,522</u>	<u>\$420,171</u>	<u>\$55,649</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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$6,657,537	\$145,225	(\$6,512,312)
Expenditures			
Capital Outlay			
County Capital Improvements			
Contractual Services	2,873,616	585,826	2,287,790
Other	19,346	18,372	974
<i>Total Expenditures</i>	2,892,962	604,198	2,288,764
<i>Excess of Revenues Over (Under) Expenditures</i>	3,764,575	(458,973)	(4,223,548)
Other Financing Sources			
Transfers In	50,000	50,000	0
<i>Net Change in Fund Balance</i>	3,814,575	(408,973)	(4,223,548)
<i>Fund Balance Beginning of Year</i>	128,285	128,285	0
Prior Year Encumbrances Appropriated	425	425	0
<i>Fund Balance (Deficit) End of Year</i>	\$3,943,285	(\$280,263)	(\$4,223,548)

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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$1,629,196	\$1,629,196	\$0
Expenditures			
Capital Outlay	1,629,196	1,629,196	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self Insurance Fund
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$10,830,244	\$10,237,199	(\$593,045)
Other	19,756	18,674	(1,082)
<i>Total Revenues</i>	<u>10,850,000</u>	<u>10,255,873</u>	<u>(594,127)</u>
Expenses			
Personal Services	81,545	73,919	7,626
Contractual Services	800,000	639,013	160,987
Claims	9,600,000	9,220,030	379,970
Other	116,740	88,171	28,569
<i>Total Expenses</i>	<u>10,598,285</u>	<u>10,021,133</u>	<u>577,152</u>
<i>Net Change in Fund Equity</i>	251,715	234,740	(16,975)
<i>Fund Deficit Beginning of Year</i>	(209,010)	(209,010)	0
Prior Year Encumbrances Appropriated	<u>19,680</u>	<u>19,680</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$62,385</u></u>	<u><u>\$45,410</u></u>	<u><u>(\$16,975)</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, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,000,000	\$811,161	(\$188,839)
Expenses			
Personal Services	132,305	125,778	6,527
Materials and Supplies	83,340	37,012	46,328
Contractual Services	142,800	49,581	93,219
Claims	12,646	3,665	8,981
Capital Outlay	292,126	219,517	72,609
Other	8,800	1,500	7,300
<i>Total Expenses</i>	<u>672,017</u>	<u>437,053</u>	<u>234,964</u>
<i>Net Change in Fund Equity</i>	327,983	374,108	46,125
<i>Fund Equity Beginning of Year</i>	192,067	192,067	0
Prior Year Encumbrances Appropriated	<u>85,212</u>	<u>85,212</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$605,262</u></u>	<u><u>\$651,387</u></u>	<u><u>\$46,125</u></u>

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STATISTICAL SECTION

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Statistical Section

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

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

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

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

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Governmental Activities:				
Invested in Capital Assets, Net of Related Debt	\$50,994,026	\$51,030,953	\$52,625,533	\$51,385,294
Restricted:				
Capital Projects	455,208	551,462	621,699	1,028,721
Debt Service	2,885,821	2,991,891	225,801	3,773,761
Achievement Center	13,941,015	14,583,294	15,720,854	16,446,472
ADAMH Board	3,981,125	3,975,937	3,310,238	3,624,453
Auto and Gas	5,776,947	6,350,019	6,489,142	6,191,717
Children Support Enforcement	559,839	1,151,561	933,617	N/A
Ditch Maintenance	4,523,770	4,074,508	3,520,673	3,104,589
Drug Enforcement	1,321,513	1,497,784	1,291,385	N/A
Public Assistance	1,192,563	2,927,725	137,788	N/A
Real Estate Assessment	2,321,485	833,125	4,393,295	2,961,716
School Sales Tax	1,582,717	1,445,796	1,439,886	N/A
Shelter Care and Youth Services	404,831	551,135	976,090	1,269,686
Other Purposes	3,048,486	2,932,795	2,705,462	5,887,787
Unclaimed Monies	75,486	127,881	127,881	N/A
Unrestricted	<u>5,769,881</u>	<u>4,183,113</u>	<u>7,429,947</u>	<u>9,350,317</u>
<i>Total Governmental Activities Net Assets</i>	<u>98,834,713</u>	<u>99,208,979</u>	<u>101,949,291</u>	<u>105,024,513</u>
Business Type-Activities:				
Invested in Capital Assets, Net of Related Debt	171,580,176	170,502,818	169,265,391	166,041,754
Restricted:				
Unrestricted	<u>13,552,616</u>	<u>15,373,713</u>	<u>16,960,024</u>	<u>19,981,567</u>
<i>Total Business-Type Activities Net Assets</i>	<u>185,132,792</u>	<u>185,876,531</u>	<u>186,225,415</u>	<u>186,023,321</u>
Primary Government:				
Invested in Capital Assets, Net of Related Debt	222,574,202	221,533,771	221,890,924	217,427,048
Restricted	42,070,806	43,994,913	41,893,811	44,288,902
Unrestricted	<u>19,322,497</u>	<u>19,556,826</u>	<u>24,389,971</u>	<u>29,331,884</u>
<i>Total Primary Government Net Assets</i>	<u>\$283,967,505</u>	<u>\$285,085,510</u>	<u>\$288,174,706</u>	<u>\$291,047,834</u>

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

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

	2010	2009	2008	2007
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government:				
Legislative and Executive	\$4,784,202	\$3,188,215	\$4,885,054	\$4,696,651
Judicial	2,709,125	2,271,967	1,994,314	2,321,722
Public Safety	4,182,945	3,408,551	3,335,441	3,945,645
Public Works	1,233,953	3,772,958	3,464,748	939,929
Health	1,024,622	1,440,497	2,389,715	1,489,972
Human Services	2,522,813	2,094,573	3,056,609	3,603,266
Economic Developmental and Assistance - Primary Government	29,205	33,222	36,630	20,853
Economic Developmental and Assistance - External Government	91,473	142,429	275,806	185,411
Subtotal - Charges for Services	<u>16,578,338</u>	<u>16,352,412</u>	<u>19,438,317</u>	<u>17,203,449</u>
Operating Grants and Contributions:				
General Government				
Legislative and Executive	1,821,937	2,243,402	1,350,554	1,164,470
Judicial	1,503,418	2,695,718	1,888,887	2,095,326
Public Safety	1,949,671	2,142,172	1,609,344	2,323,690
Public Works	7,702,432	7,405,575	7,301,182	8,372,094
Health	11,908,126	11,456,043	9,631,758	9,074,866
Human Services	7,523,361	17,418,423	13,033,931	15,625,990
Economic Developmental and Assistance - Primary Government	1,384,455	524,872	417,636	478,582
Subtotal - Operating Grants and Contributions	<u>33,793,400</u>	<u>43,886,205</u>	<u>35,233,292</u>	<u>39,135,018</u>
Capital Grants and Contributions:				
Public Works	<u>1,774,421</u>	<u>1,136,502</u>	<u>858,418</u>	<u>1,469,782</u>
<i>Total Governmental Activities Program Revenues</i>	<u>52,146,159</u>	<u>61,375,119</u>	<u>55,530,027</u>	<u>57,808,249</u>
Business-Type Activities:				
Charges for Services:				
Sewer	12,571,839	12,210,065	11,588,643	11,913,628
Water	7,852,672	5,657,196	5,904,231	6,973,550
Solid Waste	7,103,600	7,007,581	6,991,307	7,121,668
Subtotal - Charges for Services	<u>27,528,111</u>	<u>24,874,842</u>	<u>24,484,181</u>	<u>26,008,846</u>
Operating Grants and Contributions:				
Water	0	0	0	0
Solid Waste	0	50,000	0	0
Subtotal - Operating Grants and Contributions	<u>0</u>	<u>50,000</u>	<u>0</u>	<u>0</u>
Capital Grants and Contributions				
Sewer	4,791,201	4,773,715	4,993,197	5,489,513
Water	930,911	3,008,675	2,371,022	4,529,012
Subtotal - Capital Grants and Contributions	<u>5,722,112</u>	<u>7,782,390</u>	<u>7,364,219</u>	<u>10,018,525</u>
<i>Total Business-Type Activities Program Revenues</i>	<u>33,250,223</u>	<u>32,707,232</u>	<u>31,848,400</u>	<u>36,027,371</u>
<i>Total Primary Government Program Revenues</i>	<u>\$85,396,382</u>	<u>\$94,082,351</u>	<u>\$87,378,427</u>	<u>\$93,835,620</u>

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

(continued)

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

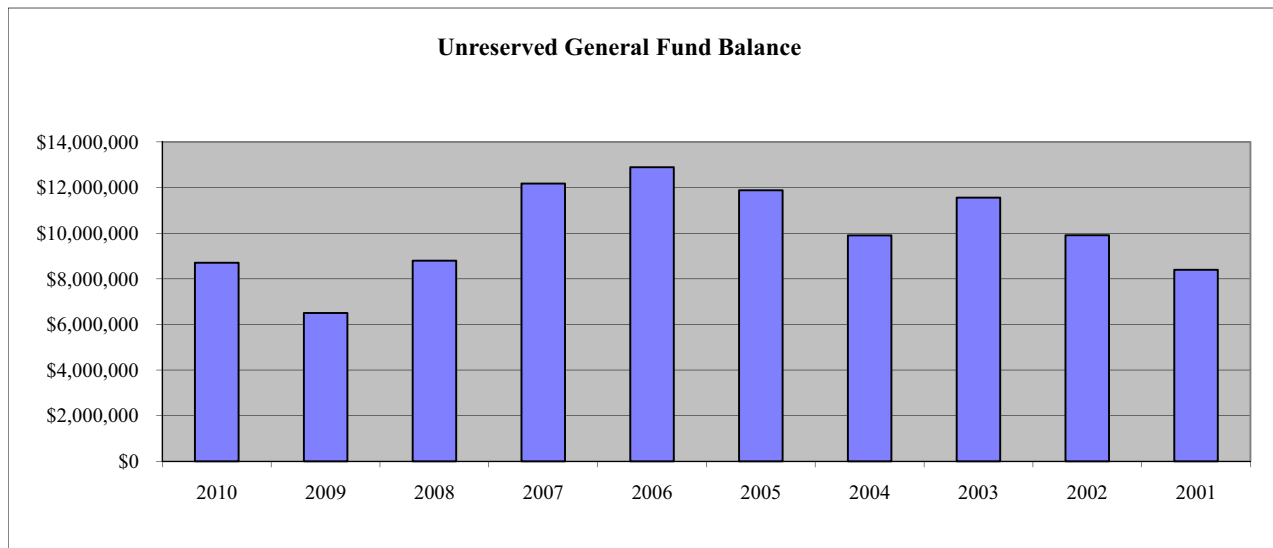
	2010	2009	2008	2007
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$21,992,260	\$26,863,243	\$14,182,373	\$14,877,629
Judicial	10,578,428	10,976,773	8,581,800	9,916,760
Public Safety	19,949,574	20,766,755	21,997,104	22,269,795
Public Works	11,495,509	10,820,372	12,611,517	9,411,419
Health	25,195,670	26,717,333	26,373,938	25,604,433
Human Services	15,988,908	21,207,981	23,418,045	23,986,084
Economic Developmental and Assistance - Primary Government	1,432,185	753,025	584,872	635,351
Economic Developmental and Assistance - External Government	347,660	681,637	534,219	844,663
Interest and Fiscal Charges	306,928	438,320	483,529	592,024
<i>Total Governmental Activities Expenses</i>	<u>107,287,122</u>	<u>119,225,439</u>	<u>108,767,397</u>	<u>108,138,158</u>
Business-Type Activities:				
Sewer	18,750,185	18,539,772	17,969,039	18,133,740
Water	8,993,589	9,665,929	8,603,404	8,050,540
Solid Waste	7,126,957	7,366,862	7,129,812	7,359,091
<i>Total Business-Type Activities Expenses</i>	<u>34,870,731</u>	<u>35,572,563</u>	<u>33,702,255</u>	<u>33,543,371</u>
<i>Total Primary Government Expenses</i>	<u>142,157,853</u>	<u>154,798,002</u>	<u>142,469,652</u>	<u>141,681,529</u>
Net (Expense)/Revenue				
Governmental Activities	(55,140,963)	(57,850,320)	(53,237,370)	(50,329,909)
Business-Type Activities	(1,620,508)	(2,865,331)	(1,853,855)	2,484,000
<i>Total Primary Government Net Expense</i>	<u>(56,761,471)</u>	<u>(60,715,651)</u>	<u>(55,091,225)</u>	<u>(47,845,909)</u>
General Revenues and Transfers				
Governmental Activities				
Taxes:				
Property and Other Local Taxes Levied For:				
General Purposes	10,793,206	9,761,212	10,172,530	10,786,094
Debt Service	671,082	1,441,748	996,553	1,103,531
Achievement Center	11,304,090	11,495,383	10,612,384	11,186,442
County Home	816,177	761,689	806,357	741,164
DRETAC	461,973	509,224	0	0
Drug Enforcement	1,446,450	1,377,487	1,397,438	1,420,319
Sales Taxes Levied for:				
General Purposes	9,318,695	9,090,247	9,652,973	9,952,476
Achievement Center	11,367	9,173	0	0
School Sales Tax	9,358,492	8,967,815	0	0
Property Transfer Taxes	1,413,932	1,339,442	1,580,720	823,231
Grants and Entitlements not Restricted to				
Specific Programs	5,369,766	6,570,155	7,018,100	4,363,731
Interest	1,402,345	1,149,958	3,113,294	5,395,844
Miscellaneous	2,399,122	2,636,475	4,811,799	5,850,941
Transfers	0	0	0	0
<i>Total Governmental Activities</i>	<u>54,766,697</u>	<u>55,110,008</u>	<u>50,162,148</u>	<u>51,623,773</u>
Business-Type Activities				
Interest	375,000	1,303,888	582,842	1,524,946
Gain on Sale of Capital Assets	0	0	0	0
Miscellaneous	501,769	1,212,559	1,473,107	550,968
Transfers	0	0	0	0
<i>Total Business-Type Activities Expenses</i>	<u>876,769</u>	<u>2,516,447</u>	<u>2,055,949</u>	<u>2,075,914</u>
<i>Total Primary Government General Revenues and Other Changes in Net Assets</i>	<u>55,643,466</u>	<u>57,626,455</u>	<u>52,218,097</u>	<u>53,699,687</u>
Change in Net Assets				
Governmental Activities	(374,266)	(2,740,312)	(3,075,222)	1,293,864
Business-Type Activities	(743,739)	(348,884)	202,094	4,559,914
<i>Total Primary Government Change in Net Assets</i>	<u>(\$1,118,005)</u>	<u>(\$3,089,196)</u>	<u>(\$2,873,128)</u>	<u>\$5,853,778</u>

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

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

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

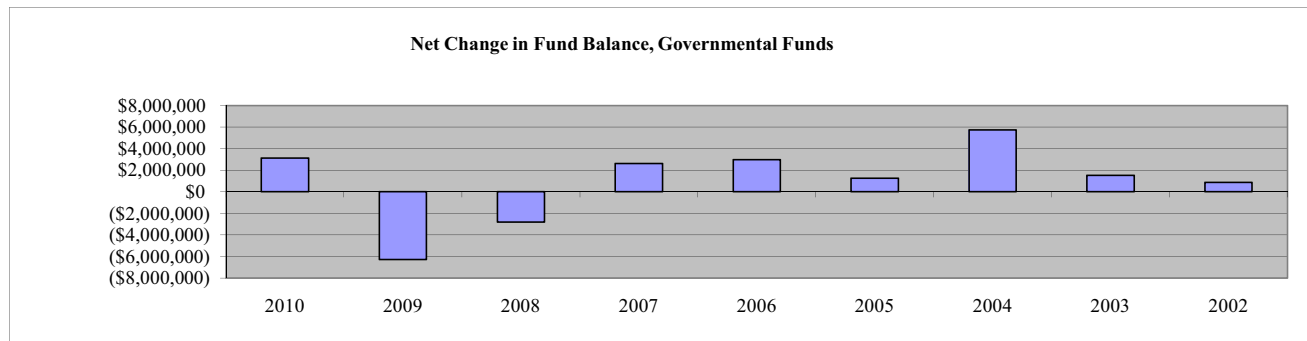
	2010	2009	2008	2007	2006
General Fund					
Reserved	\$503,379	\$676,904	\$326,735	\$654,748	\$1,044,077
Unreserved	8,700,387	6,498,724	8,796,328	12,172,698	12,891,533
<i>Total General Fund</i>	<u>9,203,766</u>	<u>7,175,628</u>	<u>9,123,063</u>	<u>12,827,446</u>	<u>13,935,610</u>
All Other Governmental Funds					
Reserved	1,434,048	1,534,811	1,954,618	1,786,384	2,307,721
Undesignated, Reported in:					
Special Revenue Funds	34,563,506	32,653,687	36,307,156	34,679,323	30,389,724
Debt Service Funds (Deficit)	(617,682)	(141,744)	146,988	515,801	815,977
Capital Projects Funds	139,908	367,907	346,621	892,736	634,208
<i>Total All Other Governmental Funds</i>	<u>35,519,780</u>	<u>34,414,661</u>	<u>38,755,383</u>	<u>37,874,244</u>	<u>34,147,630</u>
<i>Total Governmental Funds</i>	<u><u>\$44,723,546</u></u>	<u><u>\$41,590,289</u></u>	<u><u>\$47,878,446</u></u>	<u><u>\$50,701,690</u></u>	<u><u>\$48,083,240</u></u>



2005	2004	2003	2002	2001
\$683,319	\$620,771	\$211,783	\$132,791	\$869,332
11,882,337	9,901,970	11,555,553	9,906,650	8,397,264
12,565,656	10,522,741	11,767,336	10,039,441	9,266,596
2,186,835	2,259,801	117,493	243,209	1,726,707
28,321,593	28,465,405	23,103,176	22,782,197	21,248,369
1,343,977	1,597,989	2,121,108	2,459,793	1,857,048
693,913	1,015,095	1,017,120	1,086,920	1,635,751
32,546,318	33,338,290	26,358,897	26,572,119	26,467,875
\$45,111,974	\$43,861,031	\$38,126,233	\$36,611,560	\$35,734,471

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

	2010	2009	2008	2007	2006
Revenues					
Property Taxes	\$25,420,131	\$24,756,336	\$24,238,657	\$25,215,487	\$25,316,392
Sales Taxes	18,688,554	18,067,235	11,092,859	9,952,476	9,557,722
Property Transfer Taxes	1,413,932	1,339,442	1,580,720	823,231	926,947
Charges for Services	14,745,023	11,871,489	15,624,183	15,406,823	13,369,036
Licenses and Permits	14,587	44,803	7,886	5,965	19,018
Fines and Forfeitures	703,778	730,045	778,235	821,902	673,409
Intergovernmental	44,395,876	46,991,976	42,385,418	47,301,110	45,362,701
Special Assessments	755,882	739,515	3,308,693	877,193	974,326
Interest	1,402,345	1,149,958	3,113,294	5,395,844	3,912,399
Rentals	258,837	263,204	344,988	377,782	358,907
Donations	179,073	199,653	218,528	192,697	250,063
Other	2,380,448	2,636,475	4,811,799	5,850,941	3,655,843
<i>Total Revenues</i>	<u>110,358,466</u>	<u>108,790,131</u>	<u>107,505,260</u>	<u>112,221,451</u>	<u>104,376,763</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	21,834,199	25,793,579	13,800,498	15,110,565	14,629,399
Judicial	10,402,260	10,407,761	8,758,616	9,820,561	9,356,069
Public Safety	20,055,425	19,862,506	21,871,908	21,253,841	19,461,404
Public Works	9,010,148	8,380,943	11,094,849	8,197,916	8,262,713
Health	25,032,578	25,423,067	26,205,108	25,212,522	23,059,844
Human Services	15,936,779	20,523,361	23,032,296	24,017,798	20,189,682
Economic Development and Assistance	1,432,185	753,025	584,872	635,354	592,911
Capital Outlay	1,933,073	2,353,899	1,686,371	1,729,362	2,028,664
Intergovernmental	347,660	681,637	847,130	844,663	418,685
Debt service:					
Principal Retirement	959,116	1,920,601	1,992,578	2,209,568	2,715,932
Interest and Fiscal Charges	311,949	381,136	491,111	592,584	721,008
Bond Issuance Cost	0	116,035	0	0	0
<i>Total Expenditures</i>	<u>107,255,372</u>	<u>116,597,550</u>	<u>110,365,337</u>	<u>109,624,734</u>	<u>101,436,311</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,103,094</u>	<u>(7,807,419)</u>	<u>(2,860,077)</u>	<u>2,596,717</u>	<u>2,940,452</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	30,163	303,227	36,833	21,733	30,814
General Obligation Bonds Issued	0	4,865,000	0	0	0
Premium on General Obligation Bonds Issued	0	53,505	0	0	0
Repayment to Refunded Bond Escrow Agent	0	(3,702,470)	0	0	0
Transfers In	2,134,524	968,173	3,121,574	2,743,940	3,099,730
Transfers Out	(2,134,524)	(968,173)	(3,121,574)	(2,743,940)	(3,099,730)
Transfers Out to Component Unit	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>30,163</u>	<u>1,519,262</u>	<u>36,833</u>	<u>21,733</u>	<u>30,814</u>
<i>Net Change in Fund Balances</i>	<u>\$3,133,257</u>	<u>(\$6,288,157)</u>	<u>(\$2,823,244)</u>	<u>\$2,618,450</u>	<u>\$2,971,266</u>
Debt Service as a Percentage of Noncapital Expenditures	1.2%	2.0%	2.3%	2.6%	3.4%



2005	2004	2003	2002	2001
\$23,167,578	\$22,607,376	\$21,607,062	\$21,305,683	\$19,273,148
9,247,660	8,882,250	8,465,661	8,137,853	7,701,566
2,113,203	1,968,616	0	0	0
15,149,458	13,233,413	16,331,587	14,995,533	13,105,568
124,610	142,342	35,630	22,257	19,813
646,182	681,517	595,918	644,485	635,832
40,352,013	44,396,903	40,367,576	36,475,060	33,405,037
949,385	890,237	820,641	747,186	863,719
2,155,344	865,576	1,133,832	1,771,579	3,803,932
364,750	260,005	234,528	243,995	243,218
175,084	99,008	118,078	169,274	138,379
3,068,137	2,381,436	2,958,878	2,804,949	2,344,200
<u>97,513,404</u>	<u>96,408,679</u>	<u>92,669,391</u>	<u>87,317,854</u>	<u>81,534,412</u>
15,349,989	14,182,034	12,112,114	11,048,286	10,242,190
8,780,945	8,791,606	8,314,326	7,642,905	8,029,105
18,086,388	17,790,560	17,401,603	16,349,189	15,413,705
8,676,907	7,518,086	7,814,336	6,670,167	7,040,709
19,269,125	21,658,900	22,525,393	20,174,085	18,064,712
18,155,207	14,053,168	15,263,462	15,307,415	12,022,650
368,935	325,213	394,731	308,100	353,055
3,852,346	2,698,723	3,611,743	4,229,778	2,351,099
818,118	292,103	541,350	3,012,765	883,747
2,334,055	2,273,303	2,204,498	2,097,953	2,057,110
770,635	1,117,347	998,120	1,200,252	1,331,930
0	0	0	45,500	0
<u>96,462,650</u>	<u>90,701,043</u>	<u>91,181,676</u>	<u>88,086,395</u>	<u>77,790,012</u>
<u>1,050,754</u>	<u>5,707,636</u>	<u>1,487,715</u>	<u>(768,541)</u>	<u>3,744,400</u>
55,911	31,162	30,958	11,831	40,677
0	0	0	4,975,000	0
0	0	0	0	0
0	0	0	(3,710,000)	0
3,407,147	3,432,386	3,588,285	4,610,174	3,669,243
(3,262,869)	(3,436,386)	(3,592,285)	(4,241,375)	(3,649,391)
0	0	0	0	(410,454)
<u>200,189</u>	<u>27,162</u>	<u>26,958</u>	<u>1,645,630</u>	<u>(349,925)</u>
<u>\$1,250,943</u>	<u>\$5,734,798</u>	<u>\$1,514,673</u>	<u>\$877,089</u>	<u>\$3,394,475</u>
3.3%	3.8%	3.6%	3.8%	4.5%

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

	2010	2009	2008	2007
Unvoted Millage				
Operating	\$2.420000	\$2.320000	\$2.350000	\$2.330000
Bond	0.080000	0.180000	0.150000	0.170000
Voted Millage - by levy				
Developmental and Disabilities - Continuing				
Residential/Agricultural Real	0.714728	0.712981	0.714931	0.786422
Commercial/Industrial and Public Utility Real	0.692810	0.691009	0.688256	0.735621
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
2000 Developmental and Disabilities - 10 Year				
Residential/Agricultural Real	0.800495	0.798538	0.800722	0.880793
Commercial/Industrial and Public Utility Real	0.775947	0.773930	0.770646	0.823896
General Business and Public Utility Personal	1.120000	1.120000	1.120000	1.120000
Developmental and Disabilities - Continuing				
Residential/Agricultural Real	0.872500	0.870369	0.872749	0.960022
Commercial/Industrial and Public Utility Real	0.955301	0.952817	0.949021	1.014332
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	0.315730	0.314959	0.315820	0.347402
Commercial/Industrial and Public Utility Real	0.326343	0.325494	0.324198	0.346509
General Business and Public Utility Personal	0.350000	0.350000	0.350000	0.350000
2007 County Home - 5 Year				
Residential/Agricultural Real	0.181766	0.181322	0.181818	0.182423
Commercial/Industrial and Public Utility Real	0.188360	0.187870	0.187122	0.189462
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
Total Voted Millage by type of Property				
Residential/Agricultural Real	2.885219	2.878169	2.886040	3.157062
Commercial/Industrial and Public Utility Real	2.938761	2.931120	2.919243	3.109820
General Business and Public Utility Personal	4.570000	4.570000	4.570000	4.570000
Total Millage by type of Property				
Residential/Agricultural Real	\$5.385219	\$5.378169	\$5.386040	\$5.657062
Commercial/Industrial and Public Utility Real	5.438761	5.431120	5.419243	5.609820
General Business and Public Utility Personal	7.070000	7.070000	7.070000	7.070000

2006	2005	2004	2003	2002	2001
\$2.330000	\$2.360000	\$2.350000	\$2.330000	\$2.290000	\$2.280000
0.170000	0.140000	0.150000	0.170000	0.210000	0.220000
0.792304	0.794391	0.854555	0.858520	0.862196	1.000000
0.743031	0.736170	0.776536	0.771593	0.765526	0.992969
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.887380	0.889718	0.957102	0.961542	0.965660	1.120000
0.832195	0.824510	0.869720	0.864184	0.857389	1.112125
1.120000	1.120000	1.120000	1.120000	1.120000	1.120000
0.967203	0.969750	1.043195	1.048034	1.052522	1.220744
1.024550	1.015090	1.070751	1.063933	1.055568	1.369184
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.090000	0.100000	0.110000	0.120000	0.140000	0.170000
0.090000	0.100000	0.110000	0.120000	0.140000	0.170000
0.090000	0.100000	0.110000	0.120000	0.140000	0.170000
0.316922	0.317756	0.341822	0.343408	0.344878	0.285251
0.299316	0.296553	0.312814	0.310822	0.308378	0.321071
0.400000	0.400000	0.400000	0.400000	0.400000	0.500000
0.183787	0.184271	0.198227	0.199147	0.000000	0.000000
0.191370	0.189603	0.200000	0.200000	0.000000	0.000000
0.200000	0.200000	0.200000	0.200000	0.000000	0.000000
3.237596	3.255886	3.504901	3.530651	3.365256	3.795995
3.180462	3.161926	3.339821	3.330532	3.126861	3.965349
4.710000	4.720000	4.730000	4.740000	4.560000	4.690000
\$5.737596	\$5.755886	\$6.004901	\$6.030651	\$5.865256	\$6.295995
5.680462	5.661926	5.839821	5.830532	5.626861	6.465349
7.210000	7.220000	7.230000	7.240000	7.060000	7.190000

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

	2010	2009	2008	2007
Overlapping Rates by Taxing District				
Cities				
Brunswick				
Residential/Agricultural Real	\$2.600000	\$3.200000	\$3.250000	\$3.250000
Commercial/Industrial and Public Utility Real	2.600000	3.200000	3.250000	3.250000
General Business and Public Utility Personal	2.600000	3.200000	3.250000	3.250000
Medina				
Residential/Agricultural Real	4.934865	4.929271	4.929068	5.056186
Commercial/Industrial and Public Utility Real	4.825569	4.814706	4.819563	4.951608
General Business and Public Utility Personal	5.450000	5.450000	5.450000	5.450000
Rittman				
Residential/Agricultural Real	5.215421	5.211640	5.314318	5.321502
Commercial/Industrial and Public Utility Real	5.800000	5.604031	5.625965	5.625177
General Business and Public Utility Personal	5.800000	5.800000	5.800000	5.800000
Wadsworth				
Residential/Agricultural Real	5.244999	5.233319	5.248301	5.012010
Commercial/Industrial and Public Utility Real	5.339327	5.354087	5.342735	4.806931
General Business and Public Utility Personal	5.800000	5.800000	5.800000	5.800000
Villages				
Chippewa Lake				
Residential/Agricultural Real	7.618400	7.606214	7.594862	8.097698
Commercial/Industrial and Public Utility Real	7.158752	7.158752	7.858988	8.088452
General Business and Public Utility Personal	8.600000	8.600000	8.600000	8.600000
Creston				
Residential/Agricultural Real	6.304975	6.303125	6.563135	6.608060
Commercial/Industrial and Public Utility Real	7.993010	7.993010	7.850020	7.870810
General Business and Public Utility Personal	13.000000	13.000000	13.000000	13.000000
Gloria Glens				
Residential/Agricultural Real	11.460637	11.397335	11.384017	9.696712
Commercial/Industrial and Public Utility Real	23.100000	23.100000	23.100000	23.100000
General Business and Public Utility Personal	23.100000	23.100000	23.100000	23.100000
Lodi				
Residential/Agricultural Real	10.113696	10.083732	10.053792	10.416715
Commercial/Industrial and Public Utility Real	10.504147	10.529285	10.469366	10.506457
General Business and Public Utility Personal	10.700000	10.700000	10.700000	10.700000
Seville				
Residential/Agricultural Real	4.128554	4.119012	4.115779	4.296194
Commercial/Industrial and Public Utility Real	4.203258	4.221552	4.247284	4.309712
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Spencer				
Residential/Agricultural Real	10.581880	10.571508	10.574028	6.394984
Commercial/Industrial and Public Utility Real	10.377336	10.377336	10.377575	6.604244
General Business and Public Utility Personal	11.900000	11.900000	11.900000	7.400000
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

2006	2005	2004	2003	2002	2001
\$3.350000	\$3.350000	\$3.350000	\$3.350000	\$3.350000	\$3.450000
3.350000	3.350000	3.350000	3.350000	3.350000	3.450000
3.350000	3.350000	3.350000	3.350000	3.350000	3.450000
5.206620	5.308539	5.412669	5.408870	5.419997	5.800000
5.094469	5.188104	5.237648	5.230067	5.208278	5.784156
5.600000	5.700000	5.700000	5.700000	5.700000	5.800000
5.327460	5.401219	5.394455	5.414497	5.665786	5.683977
5.612308	5.896482	5.932239	5.932691	6.179620	6.185122
5.800000	6.200000	6.200000	6.200000	6.200000	6.200000
5.035385	5.058484	5.232944	5.253312	5.252520	5.711376
4.949089	4.975061	5.073019	5.072081	5.041850	5.793105
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
8.109200	8.117048	8.600000	7.188488	7.206302	8.151212
8.088452	8.088452	8.291744	6.884108	6.884108	8.600000
8.600000	8.600000	8.600000	8.600000	8.600000	8.600000
6.608060	6.933345	6.611385	7.281725	7.644880	7.670905
7.870810	7.870810	7.949280	7.804100	8.182170	8.243525
13.000000	13.000000	13.000000	13.000000	13.000000	13.000000
9.704977	9.671229	10.163818	6.654593	6.640018	8.001655
23.100000	23.100000	23.100000	19.600000	19.600000	19.600000
23.100000	23.100000	23.100000	19.600000	19.600000	19.600000
8.704753	8.696679	9.196491	9.189402	9.177624	10.297866
8.979496	9.103934	8.798295	8.838459	8.962026	10.678251
10.700000	10.700000	11.700000	11.700000	11.700000	11.700000
4.361514	4.350932	4.475786	4.463724	4.461304	4.868132
4.254014	4.262776	4.331148	4.362098	4.384110	5.088340
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
6.394392	6.387260	6.599136	6.590760	6.596104	7.174148
6.517480	6.515156	6.577916	6.577916	6.571320	7.400000
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000

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

	2010	2009	2008	2007
Townships				
Brunswick Hills				
Residential/Agricultural Real	\$10.357291	\$10.358964	\$9.301618	\$10.088993
Commercial/Industrial and Public Utility Real	10.620075	10.618268	9.394069	10.177582
General Business and Public Utility Personal	11.850000	11.850000	11.850000	11.850000
Chatham				
Residential/Agricultural Real	7.090779	5.996622	4.998074	5.200032
Commercial/Industrial and Public Utility Real	6.910423	5.561173	4.700422	4.854622
General Business and Public Utility Personal	7.200000	7.200000	7.200000	7.200000
Granger				
Residential/Agricultural Real	5.315882	5.320886	5.322664	5.599018
Commercial/Industrial and Public Utility Real	5.260912	5.222818	4.839880	5.333812
General Business and Public Utility Personal	5.600000	5.600000	5.600000	5.600000
Guilford				
Residential/Agricultural Real	7.440419	7.422529	7.417423	7.776310
Commercial/Industrial and Public Utility Real	7.477906	7.482445	7.536208	7.799765
General Business and Public Utility Personal	8.150000	8.150000	8.150000	8.150000
Guilford/Rittman				
Residential/Agricultural Real	0.500000	0.500000	0.500000	0.500000
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.500000	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Guilford/Seville				
Residential/Agricultural Real	4.815974	4.799918	4.795467	5.091314
Commercial/Industrial and Public Utility Real	4.945021	4.964344	5.017915	5.210675
General Business and Public Utility Personal	5.250000	5.250000	5.250000	5.250000
Harrisville				
Residential/Agricultural Real	4.454964	4.451437	4.448147	4.600015
Commercial/Industrial and Public Utility Real	4.668675	4.665098	4.662692	4.598510
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Harrisville/Lodi				
Residential/Agricultural Real	0.939646	0.937814	0.936056	0.992624
Commercial/Industrial and Public Utility Real	1.060989	1.060602	1.057934	1.038216
General Business and Public Utility Personal	1.800000	1.800000	1.800000	1.800000
Hinckley				
Residential/Agricultural Real	7.443551	7.441158	7.450469	8.014376
Commercial/Industrial and Public Utility Real	8.992190	8.968886	9.008432	8.476222
General Business and Public Utility Personal	13.050000	13.050000	13.050000	13.050000
Homer				
Residential/Agricultural Real	7.281463	7.280914	7.296402	5.819665
Commercial/Industrial and Public Utility Real	7.848167	7.848167	7.848167	6.116290
General Business and Public Utility Personal	7.900000	7.900000	7.900000	6.400000
Lafayette				
Residential/Agricultural Real	7.856935	7.848082	7.838446	8.710800
Commercial/Industrial and Public Utility Real	7.946613	8.183329	8.231354	8.673906
General Business and Public Utility Personal	8.800000	8.800000	8.800000	10.500000

2006	2005	2004	2003	2002	2001
\$10.218462	\$10.392410	\$10.830033	\$10.996349	\$10.136119	\$11.599597
10.234948	10.517423	10.528415	10.528415	9.726002	11.919329
11.850000	11.850000	12.350000	12.350000	12.600000	12.600000
5.197139	5.193708	5.402412	5.400128	5.398869	5.747695
4.854622	4.854622	4.910765	4.910765	4.891053	5.528885
7.200000	7.200000	7.200000	7.200000	7.200000	7.200000
4.600000	3.764307	3.875681	3.874232	3.872702	4.100000
4.600000	3.634397	3.815963	3.821705	3.753210	4.100000
4.600000	4.100000	4.100000	4.100000	4.100000	4.100000
7.296529	7.026554	7.505190	7.500086	6.846749	7.441598
6.972569	6.657843	6.783260	6.832514	6.135612	7.497855
8.150000	8.150000	8.150000	8.150000	7.650000	7.650000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
4.611523	4.352694	4.739532	4.733991	4.081553	4.541598
4.383479	4.074435	4.191869	4.241123	3.544221	4.608782
5.250000	5.250000	5.250000	5.250000	4.750000	4.750000
4.602680	4.600938	4.688863	4.680708	4.680220	4.958836
4.602591	4.650313	4.662352	4.680221	4.670365	5.237978
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
0.993412	0.992606	1.032007	1.029286	1.028737	1.150999
1.039964	1.059739	1.067308	1.074640	1.075941	1.323773
1.800000	1.800000	1.800000	1.800000	1.800000	1.800000
8.076046	8.067912	8.506442	8.548069	8.623994	7.816407
8.508026	8.073411	8.278521	8.263693	8.261033	7.997233
13.050000	13.050000	13.050000	13.050000	13.050000	11.050000
5.820192	5.820617	5.939502	5.937877	9.426663	6.400000
6.116290	6.116290	5.959012	5.959970	9.988203	6.400000
6.400000	6.400000	6.400000	6.400000	10.700000	6.400000
8.780093	8.885133	9.345040	9.352899	8.200488	7.996174
8.673906	8.675541	8.883864	8.863044	7.433569	7.834131
10.500000	10.500000	10.500000	10.500000	9.750000	8.750000

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

	2010	2009	2008	2007
Lafayette/Chippewa-on-the-Lake Village				
Residential/Agricultural Real	\$3.195278	\$3.190102	\$3.184519	\$3.512186
Commercial/Industrial and Public Utility Real	3.338803	3.473910	3.515651	3.775302
General Business and Public Utility Personal	3.900000	3.900000	3.900000	3.900000
Litchfield				
Residential/Agricultural Real	7.033212	7.027539	7.025360	7.494826
Commercial/Industrial and Public Utility Real	7.364055	7.364055	7.372728	7.592249
General Business and Public Utility Personal	9.900000	9.900000	9.900000	9.900000
Liverpool				
Residential/Agricultural Real	5.293354	5.291180	5.313639	5.451294
Commercial/Industrial and Public Utility Real	5.277766	5.275643	5.275643	5.566764
General Business and Public Utility Personal	6.200000	6.200000	6.200000	6.200000
Medina				
Residential/Agricultural Real	5.925984	5.909686	5.910032	5.216260
Commercial/Industrial and Public Utility Real	6.149305	6.152677	6.150155	5.233007
General Business and Public Utility Personal	6.600000	6.600000	6.600000	5.600000
Montville				
Residential/Agricultural Real	8.218467	8.176152	7.515787	8.010667
Commercial/Industrial and Public Utility Real	8.364741	8.312460	7.259041	7.908677
General Business and Public Utility Personal	10.950000	10.950000	10.950000	10.950000
Sharon				
Residential/Agricultural Real	6.248379	6.244628	6.254599	6.695655
Commercial/Industrial and Public Utility Real	5.616236	5.606535	6.957008	6.178666
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
Spencer				
Residential/Agricultural Real	5.403478	5.400694	5.401922	5.505186
Commercial/Industrial and Public Utility Real	5.340400	5.340400	5.341778	5.437342
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
Spencer/Spencer Village				
Residential/Agricultural Real	1.903478	1.900694	1.901922	2.005186
Commercial/Industrial and Public Utility Real	1.840400	1.840400	1.841778	1.937342
General Business and Public Utility Personal	2.400000	2.400000	2.400000	2.400000
Wadsworth				
Residential/Agricultural Real	3.192578	3.190926	3.189134	3.287922
Commercial/Industrial and Public Utility Real	3.719538	3.719538	3.699258	3.654818
General Business and Public Utility Personal	4.400000	4.400000	4.400000	4.400000
Westfield				
Residential/Agricultural Real	3.977865	3.975319	3.972841	4.086679
Commercial/Industrial and Public Utility Real	4.080606	4.087288	4.084566	4.188768
General Business and Public Utility Personal	4.500000	4.500000	4.500000	4.500000
Westfield/Gloria Glens Village				
Residential/Agricultural Real	0.400000	0.400000	0.400000	0.400000
Commercial/Industrial and Public Utility Real	0.400000	0.400000	0.400000	0.400000
General Business and Public Utility Personal	0.400000	0.400000	0.400000	0.400000
Westfield/Westfield Center Village				
Residential/Agricultural Real	0.400000	0.400000	0.400000	0.400000
Commercial/Industrial and Public Utility Real	0.400000	0.400000	0.400000	0.400000
General Business and Public Utility Personal	0.400000	0.400000	0.400000	0.400000

2006	2005	2004	2003	2002	2001
\$3.548239	\$3.602465	\$3.854482	\$3.857863	\$2.666426	\$3.985186
3.775302	3.776243	3.900000	3.900000	2.481231	4.142583
3.900000	3.900000	3.900000	3.900000	3.150000	4.150000
7.501521	7.506348	7.788376	6.990313	7.001935	7.588233
7.658464	7.849297	7.887056	7.157620	7.157620	8.268208
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
5.097181	4.949641	4.917064	5.005265	5.014486	5.361999
5.227116	5.015901	4.813290	4.769637	4.878991	5.284880
6.200000	5.700000	5.200000	5.450000	5.450000	6.200000
5.246827	5.255789	5.457099	4.075718	4.081248	4.291596
5.259360	5.257680	5.327249	3.968497	3.947904	4.401982
5.600000	5.600000	5.600000	5.600000	5.600000	5.600000
7.533614	5.917558	6.244032	6.347821	6.413759	7.134118
7.984386	6.060798	6.373281	6.385609	6.291094	7.470148
10.950000	9.950000	9.950000	9.950000	9.950000	9.950000
6.432674	6.425671	6.846073	5.450639	5.454380	6.019036
5.779736	5.927316	6.352439	4.808687	4.958938	5.965457
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
5.515470	5.515066	5.612574	5.614110	5.611006	5.900000
5.407054	5.406234	5.469180	5.469180	5.466548	5.900000
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
2.015470	2.015066	2.112574	2.114110	2.111006	2.400000
1.907054	1.906234	1.969180	1.969180	1.966548	2.400000
2.400000	2.400000	2.400000	2.400000	2.400000	2.400000
3.298360	3.300238	2.884635	2.888589	2.887194	2.972387
3.651246	3.658142	3.052938	3.053044	3.047227	3.207068
4.400000	4.400000	3.400000	3.400000	3.400000	3.400000
4.087332	4.086147	4.186308	4.187392	4.186602	4.384984
4.201567	4.205827	4.246803	4.248519	4.181505	4.476349
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

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

	2010	2009	2008	2007
York				
Residential/Agricultural Real	\$5.817431	\$5.833766	\$5.875493	\$5.888657
Commercial/Industrial and Public Utility Real	5.806925	5.752412	5.815796	5.770373
General Business and Public Utility Personal	6.200000	6.200000	6.200000	6.200000
Special Districts				
General Health District				
Residential/Agricultural Real	0.595442	0.538541	0.540014	0.594014
Commercial/Industrial and Public Utility Real	0.624425	0.569864	0.555794	0.594044
General Business and Public Utility Personal	0.970000	1.000000	1.000000	1.000000
County Library				
Residential/Agricultural Real	1.937792	2.135245	2.138768	1.634846
Commercial/Industrial and Public Utility Real	1.969636	2.165117	2.160495	1.666052
General Business and Public Utility Personal	2.050000	2.250000	2.250000	2.250000
Medina County Park District				
Residential/Agricultural Real	0.677526	0.675766	0.677658	0.744646
Commercial/Industrial and Public Utility Real	0.696899	0.695103	0.692177	0.742426
General Business and Public Utility Personal	0.750000	0.750000	0.750000	0.750000
Ella Everhard Library				
Residential/Agricultural Real	1.444149	1.438853	1.439576	1.604466
Commercial/Industrial and Public Utility Real	1.523382	1.530481	1.526350	1.586455
General Business and Public Utility Personal	1.750000	1.750000	1.750000	1.750000
Spencer Fire District				
Residential/Agricultural Real	2.590286	2.585489	2.587605	2.765515
Commercial/Industrial and Public Utility Real	2.816560	2.816560	2.819334	3.006119
General Business and Public Utility Personal	4.650000	4.650000	4.650000	4.650000
Town and Country Fire District				
Residential/Agricultural Real	3.815397	3.819438	4.020174	3.611536
Commercial/Industrial and Public Utility Real	3.855663	3.843593	4.300000	4.112495
General Business and Public Utility Personal	4.300000	4.300000	4.300000	4.300000
Cleveland Metro Parks				
Residential/Agricultural Real	1.806839	2.121870	1.669978	1.671514
Commercial/Industrial and Public Utility Real	1.724934	2.166886	1.712737	1.718742
General Business and Public Utility Personal	1.850000	1.850000	1.850000	1.850000
Wayne County Library				
Residential/Agricultural Real	1.186118	1.186025	0.994298	0.993829
Commercial/Industrial and Public Utility Real	1.221239	1.186192	1.092878	1.085504
General Business and Public Utility Personal	1.250000	1.250000	1.250000	1.250000
Joint Vocational Schools				
Medina				
Residential/Agricultural Real	2.00476	2.00000	2.00000	2.00000
Commercial/Industrial and Public Utility Real	2.01582	2.00814	1.99990	2.02140
General Business and Public Utility Personal	3.05000	3.05000	3.05000	3.05000
Wayne				
Residential/Agricultural Real	2.703241	2.703008	2.749103	2.000002
Commercial/Industrial and Public Utility Real	2.994576	2.892083	3.078411	2.310632
General Business and Public Utility Personal	4.850000	4.850000	4.850000	4.100000

2006	2005	2004	2003	2002	2001
\$5.990726	\$6.009173	\$6.187499	\$6.183482	\$5.634377	\$7.503035
6.781803	5.781803	6.200000	6.200000	5.334581	7.230233
6.200000	6.200000	6.200000	6.200000	6.200000	7.700000
0.598456	0.600032	0.645476	0.648472	0.651248	0.755336
0.600028	0.594488	0.627085	0.623093	0.618193	0.801862
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
1.639729	1.641092	1.690254	0.693270	0.696834	0.807831
1.667721	1.658547	1.697431	0.691881	0.686936	0.892040
2.250000	2.250000	2.250000	1.250000	1.250000	1.250000
0.378961	0.380077	0.408764	0.410588	0.412086	0.476836
0.365362	0.362582	0.382620	0.380153	0.377112	0.489120
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
1.614543	1.623898	1.738259	1.750000	1.015079	1.181323
1.672193	1.688424	1.750000	1.750000	1.090271	1.399729
1.750000	1.750000	1.750000	1.750000	1.750000	1.750000
2.783235	2.782535	2.950527	2.953172	2.947827	3.445722
2.946893	2.945289	3.068374	3.068374	3.063227	3.910797
4.650000	4.650000	4.650000	4.650000	4.650000	4.650000
3.613982	3.870780	2.961018	3.313786	3.492758	3.701665
4.112495	4.045448	3.423746	3.808689	4.028233	4.097883
4.300000	4.300000	4.300000	4.300000	4.300000	4.300000
1.846449	1.845703	1.166111	1.275831	1.277145	1.281240
1.850000	1.839668	1.320837	1.340331	1.324997	1.324742
1.850000	1.850000	1.550000	1.550000	1.550000	1.550000
0.994250	0.805001	0.807108	0.000000	0.000000	0.000000
1.081017	0.872974	0.874935	0.000000	0.000000	0.000000
1.250000	1.000000	1.000000	0.000000	0.000000	0.000000
2.00000	2.00000	2.00000	1.99957	2.00455	2.00000
2.02740	2.02812	2.01225	2.00000	2.16546	2.18048
3.05000	3.05000	3.05000	3.05000	3.05000	3.05000
2.000002	2.000002	2.001109	2.000001	2.000003	2.000000
2.298979	2.397347	2.309935	2.483054	2.660846	2.673513
4.100000	4.100000	4.100000	4.100000	4.100000	4.100000

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

	2010	2009	2008	2007
Out-of-County School Districts				
North Central LSD				
Residential/Agricultural Real	\$27.869714	\$27.847860	\$28.232553	\$28.135766
Commercial/Industrial and Public Utility Real	27.965188	27.978156	29.118696	28.225390
General Business and Public Utility Personal	35.700000	35.700000	36.000000	35.900000
Rittman Exempted Village SD				
Residential/Agricultural Real	36.445798	36.419430	36.819700	36.529270
Commercial/Industrial and Public Utility Real	59.624846	54.874030	55.505476	55.191542
General Business and Public Utility Personal	63.200000	63.200000	63.350000	63.050000
Schools				
Black River Local School District				
Residential/Agricultural Real	22.576049	23.400017	23.400007	23.551943
Commercial/Industrial and Public Utility Real	22.594459	23.552659	23.400029	26.897219
General Business and Public Utility Personal	46.000000	46.900000	46.900000	55.830000
Brunswick City School District				
Residential/Agricultural Real	38.178305	39.250032	39.250024	39.906323
Commercial/Industrial and Public Utility Real	38.353148	39.333751	39.250028	40.351360
General Business and Public Utility Personal	67.820000	68.920000	68.920000	70.370000
Buckeye Local School District				
Residential/Agricultural Real	24.700016	24.700036	24.700010	24.700029
Commercial/Industrial and Public Utility Real	26.465082	26.399563	26.661699	27.912677
General Business and Public Utility Personal	59.700000	59.700000	59.700000	59.700000
Cloverleaf Local School District				
Residential/Agricultural Real	27.568878	27.523510	27.807213	27.992806
Commercial/Industrial and Public Utility Real	27.996373	28.188988	28.635404	29.317681
General Business and Public Utility Personal	55.100000	55.100000	55.400000	55.400000
Highland Local School District				
Residential/Agricultural Real	28.498602	29.151646	29.272809	31.418431
Commercial/Industrial and Public Utility Real	24.922650	25.516222	25.057953	26.343609
General Business and Public Utility Personal	69.900000	70.550000	70.550000	70.550000
Medina City School District				
Residential/Agricultural Real	40.051816	40.248194	40.816610	43.339788
Commercial/Industrial and Public Utility Real	44.234245	44.380547	44.692818	47.623289
General Business and Public Utility Personal	90.630000	90.980000	91.460000	91.480000
Wadsworth City School District				
Residential/Agricultural Real	31.563752	31.691628	28.801447	31.728218
Commercial/Industrial and Public Utility Real	35.798772	36.110159	33.102747	35.164292
General Business and Public Utility Personal	70.200000	70.400000	67.500000	71.500000

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

2006	2005	2004	2003	2002	2001
\$22.936071	\$22.985237	\$22.928285	\$23.348809	\$23.606733	\$24.013849
23.036495	23.063693	23.061191	23.389371	23.606331	24.139615
30.700000	30.700000	30.700000	31.000000	31.200000	31.600000
27.304939	32.698401	32.418447	27.481211	29.519675	29.680831
45.760541	51.579092	51.747243	46.861980	50.139318	50.207562
53.800000	60.300000	60.300000	54.800000	54.800000	54.800000
23.945629	25.425060	25.922093	26.364610	27.406735	33.082014
27.604449	28.881843	29.196711	29.353651	31.326439	38.577869
55.830000	56.830000	56.830000	56.830000	56.830000	60.830000
35.008619	36.709456	30.257824	30.261270	30.202691	31.794103
35.169796	36.678052	30.428187	30.246939	30.113461	33.198379
65.470000	67.170000	60.670000	60.670000	61.920000	63.240000
24.802810	25.864779	26.986815	27.029292	27.146291	29.977871
28.036694	28.951101	29.319505	28.424598	29.036668	35.012893
59.700000	60.700000	60.700000	60.700000	60.700000	60.700000
29.566992	22.963435	24.456033	24.429030	24.458977	27.796864
33.483559	27.014311	27.555154	27.662075	27.802986	34.691064
61.300000	55.800000	55.800000	55.800000	55.800000	55.800000
31.667105	32.406460	34.439494	34.559582	34.659971	34.571654
28.467317	28.040974	30.149043	30.082431	30.455211	32.648519
70.550000	71.320000	71.320000	71.320000	71.320000	66.580000
43.589730	36.398567	38.187502	38.379048	38.598637	43.950672
47.483362	39.682739	40.650956	40.550821	40.154070	49.698494
91.480000	84.080000	84.080000	84.080000	84.080000	85.290000
31.869675	32.751023	34.356733	28.621558	28.605311	31.940581
36.567474	37.583103	38.590850	32.683878	32.434968	39.096982
71.500000	72.250000	72.250000	66.350000	66.350000	66.630000

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
2010	\$3,961,423,520	\$735,762,290	\$13,420,530,886	\$91,176,320	\$103,609,455
2009	3,928,678,920	706,077,670	13,242,161,686	89,068,810	101,214,557
2008	3,867,182,430	706,404,310	13,067,390,686	83,953,130	95,401,284
2007	3,452,753,890	681,670,120	11,812,640,600	82,331,600	93,558,636
2006	3,355,993,150	661,351,830	11,478,128,514	102,264,740	116,209,932
2005	3,252,858,090	615,828,540	11,053,390,371	103,947,740	118,122,432
2004	2,939,046,270	562,780,350	10,005,218,914	111,663,540	126,890,386
2003	2,816,765,910	548,433,370	9,614,855,086	114,326,210	129,916,148
2002	2,704,578,140	538,659,110	9,266,392,143	110,728,270	125,827,580
2001	2,261,163,190	411,257,860	7,635,488,714	108,476,650	123,268,920

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

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006. Both types of general business tangible personal property were 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. 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 is 2010). During 2010, the County did not include an assessed value for general business tangible personal property.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2 1/2% and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10% rollback for commercial/industrial property has been eliminated.

Tangible Personal Property					
General Business		Total			Weighted Average Tax Rate (per \$1,000 of Assessed Value)
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$0	\$0	\$4,788,362,130	\$13,524,140,340	35.41%	\$5.43
3,660,110	29,280,880	4,727,485,510	13,372,657,123	35.35	\$5.42
7,522,140	60,177,120	4,665,062,010	13,222,969,090	35.28	5.42
85,383,363	683,066,904	4,302,138,973	12,589,266,140	34.17	5.70
135,681,115	723,632,613	4,255,290,835	12,317,971,059	34.55	5.81
205,454,251	893,279,352	4,178,088,621	12,064,792,155	34.63	5.85
290,678,631	1,263,820,135	3,904,168,791	11,395,929,435	34.26	6.11
292,506,342	1,271,766,704	3,772,031,832	11,016,537,938	34.24	6.13
317,443,253	1,380,188,057	3,671,408,773	10,772,407,779	34.08	5.97
319,694,873	1,389,977,709	3,100,592,573	9,148,735,343	33.89	6.44

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
2010	\$27,527,065	\$25,054,398	91.02 %	\$887,995	\$25,942,393	94.24 %
2009	27,092,042	24,147,818	89.13	821,145	24,968,963	92.16
2008	26,706,345	24,147,808	90.42	821,145	24,968,953	93.49
2007	25,184,718	23,787,524	94.45	693,923	24,481,447	97.21
2006	24,875,255	22,834,260	91.80	684,461	23,518,721	94.55
2005	24,044,724	22,299,817	92.74	621,756	22,921,573	95.33
2004	22,911,257	21,202,225	92.54	714,090	21,916,315	95.66
2003	20,964,253	20,338,284	97.01	624,101	20,962,385	99.99
2002	19,858,328	19,060,641	95.98	575,358	19,635,999	98.88
2001	17,897,268	17,399,063	97.22	406,751	17,805,814	99.49

Source: Medina County Auditor

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

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

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

Medina County, Ohio

Principal Taxpayers

2010 and 2001

Taxpayer	2010	
	Real Property Assessed Valuation	Percentage of Total Assessed Valuation
Ohio Edison Company	\$44,056,320	0.94%
American Transmission Systems	23,797,560	0.51
Ohio Farmers Insurance	16,839,860	0.35
Columbia Gas Trans Corporation	13,012,840	0.28
Columbia Gas of Ohio	8,084,010	0.17
Lodi Station LLC	6,791,280	0.15
Inland Medina Marketplace LLC	6,635,200	0.14
Centro NP Brunswick Town Center LLC	5,750,960	0.13
Surrey Medwick Acquisition LLC	5,733,980	0.12
Nationwide Health Properties	5,337,610	0.11
Total Real Property	\$136,039,620	2.90%
Total Real Property Assessed Valuation	\$4,697,185,810	

Taxpayer	2001	
	Real Property Assessed Valuation	Percentage of Total Assessed Valuation
Ohio Edison Company	\$65,681,140	2.46%
GTE North, Incorporated	24,477,360	0.92
Columbia Gas of Ohio Incorporated	17,774,590	0.67
Ohio Farmers Insurance	11,063,510	0.41
Discount Drug Mart	10,532,760	0.39
Oaks at Medina	8,985,940	0.34
Medina Banking	8,816,470	0.33
Columbia Gas Trans Corporation	7,716,490	0.29
Owens Corning	6,543,280	0.24
East Ohio Gas	5,345,060	0.20
Total Real Property	\$166,936,600	6.25%
Total Real Property Assessed Valuation	\$2,672,421,050	

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				Business-Type Activities		
	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	OPWC Loans	OWDA Loans	OPWC Loans	General Obligation Bonds
2010	\$4,839,235	\$1,055,076	\$761,571	\$84,062	\$90,756,953	\$184,738	\$119,920
2009	5,399,541	1,230,364	968,759	100,702	96,828,843	193,135	179,629
2008	5,600,899	1,405,652	1,260,911	133,863	101,228,280	209,929	239,341
2007	6,947,768	1,595,940	1,663,521	183,543	104,042,202	226,723	299,053
2006	8,694,637	1,781,228	1,873,898	247,446	103,058,151	251,914	358,765
2005	10,731,506	1,981,516	2,271,246	325,742	102,464,606	268,708	418,477
2004	11,415,000	2,206,804	2,645,013	0	96,329,091	285,503	478,189
2003	13,110,000	2,433,492	2,996,628	0	97,188,391	302,297	537,901
2002	15,357,613	2,242,180	3,327,438	0	95,555,091	319,091	597,613
2001	15,035,000	2,465,148	3,946,902	0	80,016,503	0	657,325

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

Source: Medina County Auditor

Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$97,801,555	N/A	\$568
104,900,973	1.61 %	603
110,078,875	1.67	641
114,958,750	1.79	677
116,266,039	1.91	691
118,461,801	2.07	715
113,359,600	2.08	693
116,568,709	2.23	725
117,399,026	2.37	743
102,120,878	2.10	660

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
2010	172,332	\$13,524,140,340	\$4,839,235	0.04 %	\$28
2009	170,442	13,372,657,123	5,399,541	0.04	32
2008	171,210	13,222,969,090	5,600,899	0.04	33
2007	169,832	12,589,294,140	6,947,768	0.06	41
2006	170,200	12,317,971,059	8,694,637	0.07	51
2005	168,198	12,064,792,155	10,731,506	0.09	64
2004	162,906	11,395,929,435	11,415,000	0.10	70
2003	161,680	11,016,537,938	13,110,000	0.12	81
2002	160,453	10,772,407,779	15,357,613	0.14	96
2001	155,780	9,148,735,343	15,035,000	0.16	97

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	
2010	\$12,783,886	\$12,587,270	\$196,616	\$3,482,768	\$1,568,357	\$5,051,125	0.04
2009	12,627,754	12,337,032	290,722	3,331,230	1,584,932	4,916,162	0.06
2008	12,347,051	11,740,490	606,561	3,070,446	1,654,989	4,725,435	0.13
2007	13,421,268	12,688,185	733,083	1,541,237	900,343	2,441,580	0.30
2006	12,268,307	11,355,402	912,905	2,864,468	1,848,393	4,712,861	0.19
2005	11,899,867	10,519,670	1,380,197	2,263,204	1,887,260	4,150,464	0.33
2004	11,148,187	9,600,848	1,547,339	3,148,823	2,083,845	5,232,668	0.30
2003	10,405,255	9,444,228	961,027	3,256,497	2,195,600	5,452,097	0.18
2002	9,701,432	8,935,161	766,271	2,264,538	906,917	3,171,455	0.24
2001	9,888,121	6,491,212	3,396,909	2,179,801	972,052	3,151,853	1.08

WATER DISTRICT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2010	\$8,016,195	\$4,307,041	\$3,709,154	\$2,827,358	\$2,242,122	\$5,069,480	0.73
2009	7,047,126	4,831,593	2,215,533	2,536,356	2,214,398	4,750,754	0.47
2008	7,079,068	3,708,480	3,370,588	2,399,096	2,183,358	4,582,454	0.74
2007	7,338,830	4,579,587	2,759,243	1,476,926	1,092,071	2,568,997	1.07
2006	6,674,699	5,113,603	1,561,096	1,799,890	1,897,749	3,697,639	0.42
2005	6,777,934	4,518,404	2,259,530	1,724,258	1,857,825	3,582,083	0.63
2004	5,850,778	4,647,509	1,203,269	1,560,148	1,769,038	3,329,186	0.36
2003	5,220,102	3,913,104	1,306,998	1,560,536	1,625,858	3,186,394	0.41
2002	6,270,884	2,949,283	3,321,601	1,118,280	1,186,903	2,305,183	1.44
2001	6,462,730	4,110,111	2,352,619	1,022,580	1,145,520	2,168,100	1.09

SOLID WASTE MANAGEMENT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2010	\$7,604,799	\$6,597,291	\$1,007,508	\$716,843	\$193,317	\$910,160	1.11
2009	7,716,409	6,812,204	904,205	677,665	232,494	910,159	0.99
2008	7,114,011	6,511,540	602,471	640,629	269,530	910,159	0.66
2007	7,324,662	6,650,397	674,265	307,063	148,017	455,080	1.48
2006	7,459,851	6,823,248	636,603	588,835	321,324	910,159	0.70
2005	7,228,205	6,253,330	974,875	556,653	353,505	910,158	1.07
2004	7,746,071	6,714,829	1,031,242	526,231	383,928	910,159	1.13
2003	6,526,333	5,679,253	847,080	497,471	412,688	910,159	0.93
2002	6,811,866	3,801,465	3,010,401	470,283	453,604	923,887	3.26
2001	6,299,084	5,598,376	700,708	313,838	510,368	824,206	0.85

(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

	2010	2009	2008	2007
Total Assessed Property Value	<u>\$4,788,362,130</u>	<u>\$4,727,485,510</u>	<u>\$4,665,062,010</u>	<u>\$4,302,138,973</u>
General Bonded Debt Outstanding:				
General Obligation Bonds	\$4,825,000	\$5,385,000	\$5,610,000	\$6,960,000
Special Assessment Bonds	1,055,076	1,230,364	1,405,652	1,595,940
Enterprise General Obligation Bonds	119,920	179,629	239,341	299,053
OWDA Loans	91,518,524	97,797,602	102,489,191	102,522,512
OPWC Loans	<u>268,800</u>	<u>293,837</u>	<u>343,792</u>	<u>410,263</u>
Total Gross Indebtedness	97,787,320	104,886,432	110,087,976	111,787,768
Less:				
Jail Construction Bonds	0	0	(595,000)	(1,170,000)
Special Assessment Debt	(1,055,076)	(1,230,364)	(1,405,652)	(1,595,940)
Enterprise General Obligation Bonds	(119,920)	(179,629)	(239,341)	(299,053)
OWDA Loans - Enterprise Fund Revenue	(90,756,953)	(96,828,843)	(101,228,280)	(86,147,750)
OWDA Loans - Special Assessment Revenue	(706,314)	(883,845)	(1,147,596)	(1,595,940)
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	<u>(25,265)</u>	<u>(337,948)</u>	<u>(445,340)</u>	<u>(626,715)</u>
Total Net Debt Applicable to Debt Limit	<u>5,123,792</u>	<u>5,425,803</u>	<u>5,026,767</u>	<u>20,352,370</u>
Overall Legal Debt Limit				
3% of first \$100,000,000 of assessed value	3,000,000	3,000,000	3,000,000	3,000,000
1 1/2% of next \$200,000,000 of assessed value	3,000,000	3,000,000	3,000,000	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000	<u>112,209,053</u>	<u>110,687,138</u>	<u>109,126,550</u>	<u>100,053,474</u>
Overall Legal Debt Limit (10 1/2 % of Assessed Valuation)	<u>118,209,053</u>	<u>116,687,138</u>	<u>115,126,550</u>	<u>106,053,474</u>
Legal Debt Margin Within 10 1/2 % Limitations	<u>\$113,085,261</u>	<u>\$111,261,335</u>	<u>\$110,099,783</u>	<u>\$85,701,104</u>
Legal Debt Margin as a Percentage of the Debt Limit	95.67%	95.35%	95.63%	80.81%
Unvoted Debt Limitation (1 % of Assessed Valuation)	<u>\$47,883,621</u>	<u>\$47,274,855</u>	<u>\$46,650,620</u>	<u>\$43,021,390</u>
Total Gross Indebtedness	97,787,320	104,886,432	110,087,976	111,787,768
Less:				
Jail Construction Bonds	0	0	(595,000)	(1,170,000)
Special Assessment Debt	(1,055,076)	(1,230,364)	(1,405,652)	(1,595,940)
Enterprise General Obligation Bonds	(119,920)	(179,629)	(239,341)	(299,053)
OWDA Loans - Enterprise Fund Revenue	(90,756,953)	(96,828,843)	(101,228,280)	(86,147,750)
OWDA Loans - Special Assessment Revenue	(706,314)	(883,845)	(1,147,596)	(1,595,940)
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	<u>(25,265)</u>	<u>(337,948)</u>	<u>(445,340)</u>	<u>(626,715)</u>
Net Debt Within 5 1/2 % Limitations	<u>5,123,792</u>	<u>5,425,803</u>	<u>5,026,767</u>	<u>20,352,370</u>
Unvoted Legal Debt Margin Within 5 1/2 % Limitations	<u>\$42,759,829</u>	<u>\$41,849,052</u>	<u>\$41,623,853</u>	<u>\$22,669,020</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	89.30%	88.52%	89.22%	52.69%

Source: County Financial Records

2006	2005	2004	2003	2002	2001
<u>\$4,255,290,835</u>	<u>\$4,178,088,621</u>	<u>\$3,904,168,791</u>	<u>\$3,772,031,832</u>	<u>\$3,671,408,773</u>	<u>\$3,100,592,573</u>
\$8,710,000	\$9,680,000	\$11,415,000	\$13,110,000	\$15,357,613	\$15,035,000
1,781,228	1,981,516	2,206,804	2,433,492	2,242,180	2,465,148
358,765	418,477	478,189	537,901	0	657,325
104,932,049	104,735,852	98,974,104	100,185,019	98,882,590	83,963,405
499,360	594,450	285,503	302,297	0	0
116,281,402	117,410,295	113,359,600	116,568,709	116,482,383	102,120,878
(1,725,000)	(2,270,000)	(2,805,000)	(3,330,000)	(3,850,000)	(4,130,000)
(1,781,228)	(1,981,516)	(2,206,804)	(2,433,492)	(2,242,180)	(2,465,148)
(358,765)	(418,477)	(478,189)	(537,901)	0	(657,325)
(103,058,151)	(102,464,606)	(96,329,091)	(97,188,391)	(95,555,091)	(80,016,503)
(1,720,221)	(2,092,079)	(2,441,433)	(2,769,668)	(3,078,086)	(3,676,975)
(610,954)	(886,540)	(1,005,358)	(1,414,226)	(1,647,771)	(1,082,534)
7,027,083	7,297,077	8,093,725	8,895,031	10,109,255	10,092,393
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
98,882,271	96,952,216	90,104,220	86,800,796	84,285,219	70,014,814
104,882,271	102,952,216	96,104,220	92,800,796	90,285,219	76,014,814
<u>\$97,855,188</u>	<u>\$95,655,139</u>	<u>\$88,010,495</u>	<u>\$83,905,765</u>	<u>\$80,175,964</u>	<u>\$65,922,421</u>
93.30%	92.91%	91.58%	90.41%	88.80%	86.72%
<u>\$42,552,908</u>	<u>\$41,780,886</u>	<u>\$39,041,688</u>	<u>\$37,720,318</u>	<u>\$36,714,088</u>	<u>\$31,005,926</u>
116,281,402	117,410,295	113,359,600	116,568,709	116,482,383	102,120,878
(1,725,000)	(2,270,000)	(2,805,000)	(3,330,000)	(3,850,000)	(4,130,000)
(1,781,228)	(1,981,516)	(2,206,804)	(2,433,492)	(2,242,180)	(2,465,148)
(358,765)	(418,477)	(478,189)	(537,901)	0	(657,325)
(103,058,151)	(102,464,606)	(96,329,091)	(97,188,391)	(95,555,091)	(80,016,503)
(1,720,221)	(2,092,079)	(2,441,433)	(2,769,668)	(3,078,086)	(3,676,975)
(610,954)	(886,540)	(1,005,358)	(1,414,226)	(1,647,771)	(1,082,534)
7,027,083	7,297,077	8,093,725	8,895,031	10,109,255	10,092,393
<u>\$35,525,825</u>	<u>\$34,483,809</u>	<u>\$30,947,963</u>	<u>\$28,825,287</u>	<u>\$26,604,833</u>	<u>\$20,913,533</u>
83.49%	82.53%	79.27%	76.42%	72.46%	67.45%

Medina County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2010

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Medina County			
General Obligation Bonds	\$4,839,235	100 %	\$4,839,235
OWDA Loans	761,571	100	761,571
OPWC Loans	84,062	100	84,062
Special Assessment Bonds	<u>1,055,076</u>	100	<u>1,055,076</u>
<i>Total Direct - Medina County</i>	<u>6,739,944</u>		<u>6,739,944</u>
Overlapping			
Cities Wholly Within the County	32,414,682	100	32,414,682
City of Rittman	1,122,000	2	22,440
School Districts Wholly Within the County	143,607,570	100	143,607,570
Black River Local School District	3,420,000	43	1,470,600
Highland Local School District	<u>14,940,000</u>	99	<u>14,790,600</u>
<i>Total Overlapping</i>	<u>195,504,252</u>		<u>192,305,892</u>
<i>Totals</i>	<u><u>\$202,244,196</u></u>		<u><u>\$199,045,836</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, 2010.

Source: Medina County Auditor

Medina County, Ohio

Principal Employers

2010 and 2001

2010

Employer	Employees	Percentage of Total County Employment
Westfield Companies	1,560	2.94 %
Medina County	1,324	2.50
Medina Hospital	1,000	1.89
Medina City School District	850	1.60
Brunswick City School District	789	1.49
Shiloh Industries Inc.	610	1.15
MTD Products	500	0.94
Wadsworth City Schools	450	0.85
Sandridge Food Corporation	443	0.84
Wellman Products Group	438	0.82
Total	<u>7,964</u>	<u>15.02 %</u>
Total Employment within the County	<u>53,023</u>	

2001

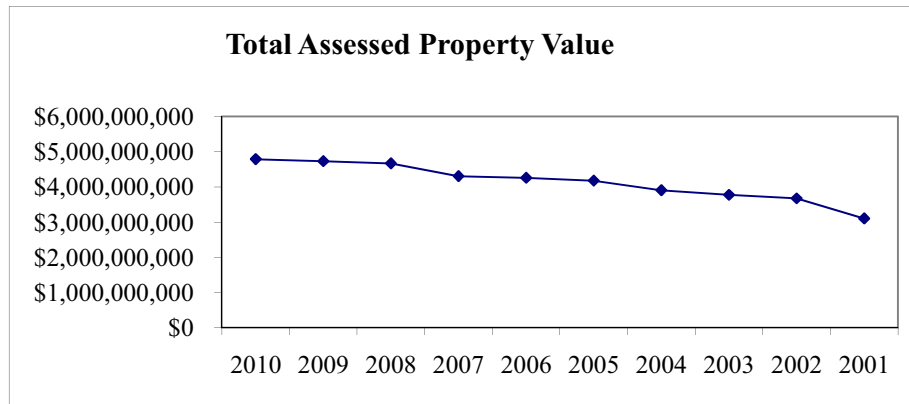
Employer	Employees	Percentage of Total County Employment
Discount Drug Mart Inc.	2,600	3.74 %
MTD Products	2,190	3.15
Medina County	1,531	2.20
Plasticpak Pak	1,467	2.11
Westfield Companies	1,292	1.86
Shiloh Industries	1,237	1.78
Schneider National	887	1.28
Brunswick City School District	850	1.22
Medina City School District	780	1.13
Medina General Hospital	734	1.05
Total	<u>13,568</u>	<u>19.52 %</u>
Total Employment within the County	<u>69,508</u>	

Source: Medina County Economic Development Corporation

Medina County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Total Personal Income (4)	Per Capita Personal Income (1)	Median Household Income (1)	Median Age (1)	Number of Licensed Drivers (2)
2010	172,332	N/A	N/A	N/A	35	122,397
2009	174,035	\$6,514,478,120	\$37,432	\$65,927	37	126,925
2008	171,861	6,601,696,593	38,413	61,812	39	125,128
2007	169,894	6,416,726,486	37,769	55,811	37	123,311
2006	168,227	6,075,349,878	36,114	55,811	37	122,090
2005	165,712	5,725,846,736	34,553	55,811	37	110,139
2004	163,694	5,441,515,948	33,242	55,811	37	110,139
2003	160,803	5,225,132,682	32,494	55,811	37	110,139
2002	157,925	4,956,002,350	31,382	55,811	37	113,278
2001	154,630	4,852,907,920	31,384	48,050	40	111,262

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



<u>Number of Registered Voters (3)</u>	<u>Number of County Employees (1)</u>	<u>Unemployment Rate (1)</u>	<u>Total Assessed Property Value (1)</u>
126,192	1,495	8.2 %	\$4,788,362,130
124,366	1,667	8.2	4,727,485,510
128,119	1,427	6.7	4,665,062,010
124,107	1,320	5.8	4,302,138,973
122,097	1,301	4.9	4,255,290,835
119,421	1,248	4.6	4,178,088,621
97,494	1,231	5.2	3,904,168,791
97,494	1,142	5.4	3,772,031,832
97,494	1,138	5.0	3,671,408,773
98,953	1,531	4.4	3,100,592,573

Medina County, Ohio
Full-Time Equivalent County Government Employees by Function/Program
Last Nine Years (1)

Function/Program	2010	2009	2008	2007
Governmental Activities				
General Government				
Legislative and Executive				
County Offices	180	154	172	140
Real Estate Assessment	10	16	15	19
Delinquent Real Estate Tax Assessment Collections	7	5	8	9
Workforce Development	2	2	1	2
Judicial				
County Offices	143	120	140	139
Community Awareness	3	2	2	2
Child Support Enforcement	33	33	36	37
Public Safety				
County Offices	144	150	321	207
Drug Enforcement	6	8	7	9
Public Works				
County Offices	16	15	29	31
Auto and Gas	55	58	50	53
Health Services				
Developmental Disabilities	271	220	295	309
ADAMH	5	5	5	5
Animal Shelter	6	7	6	6
Human Services				
Transportation	55	54	47	51
Title IV-D	6	5	5	4
Shelter Care	7	7	6	7
Public Assistance	78	60	80	89
Victim Assistance	2	2	3	3
Office for Older Adults	22	20	25	25
County Home	33	32	35	35
Business-Type Activities				
Sewer District	100	61	107	107
Water District	23	24	27	26
Solid Waste	5	5	5	5
Totals	<u>1,212</u>	<u>1,065</u>	<u>1,427</u>	<u>1,320</u>

Source: Medina County Auditor

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

(1) Information prior to 2002 is not available

N/A: Information not available

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

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

Function/Program	2010	2009	2008	2007
General Government				
Finance Department				
Number of Resolutions Passed	70	64	66	1,261
State and Federal Grant Funds Received	\$9,842,699	\$16,570,505	\$6,381,782	\$6,609,135
Transportation				
Number of Trips	101,751	103,508	123,530	118,331
Number of Vehicles	24	23	26	24
Vehicle Miles Per Year	689,087	662,046	733,480	772,773
Accounting				
Agency Ratings - Standard and Poors	AA	AA	AA	AA
Agency Ratings - Moody's Financial Services	Aa2	Aa2	Aa2	Aa2
Number of Checks/Vouchers Issued	32,999	36,140	37,920	39,265
Amount of Checks Written	\$287,023,813	\$294,970,841	\$293,516,606	\$217,202,402
Number of Receipts Issued	8,776	9,047	1,198	9,242
Number of Budget Adjustments Issued	1,740	1,547	2,021	2,434
Building				
Residential Construction Permits Issued	2,327	2,122	2,585	1,285
Commercial Construction Permits Issued	560	565	651	240
Estimated Value of Construction	\$208,846,657	\$111,002,776	\$151,663,502	\$23,640,266
Number of Permits Issued	2,887	2,687	3,236	1,525
Average Construction Costs of New Homes	\$232,326	\$200,804	\$201,455	\$302,015
Amount of Revenue Generated from Permits	\$1,041,663	\$702,261	\$902,731	\$1,011,370
Number of Contract Registrations Issued	354	419	482	5,770
Amount of Revenue Generated from Contract Registrations	33,700	37,570	42,300	32,990
Public Safety				
Sheriff's Department				
Number of Sheriff Promotional Test Administered	1	0	0	0
Number of Promotions from Sheriff's Certified Lists	0	0	1	1
Total Calls for Services	26,963	55,758	62,487	70,532
Number of Traffic Citations Issued	956	1,694	681	1,817
Number of Criminal Arrests	333	1,200	454	487
Number of Accident Reports Completed	147	179	92	90
Part 1 Offenses (Major Offenses)	53	299	650	706
Sheriff's Department Auxiliary Hours Worked	2,112	3,965	3,950	5,089
DUI Arrests	71	93	90	88
Number of Prisoners	3,084	3,088	3,892	3,878
Prisoner Meal Costs	\$240,853	\$242,818	\$339,400	\$338,748
Motor Vehicle Accidents	14	56	545	787
Property Damage Accidents	147	179	192	255
Gasoline Costs of Fleet	\$138,825	\$139,337	\$204,699	\$203,953
Number of Full-Time Law Enforcement Employees	56	64	70	74
Public Works				
Bridges Replaced	4	2	5	3
Culverts Replaced	25	19	38	30
Miles of Road Maintained	327	327	327	327
Number of Bridges	286	286	286	286
Number of Culverts	1,659	1,659	1,659	1,659
Number of Signals	16	16	0	0
Number of Traffic Signs	6,634	6,634	6,634	6,634
Number of Vehicles	124	124	124	124
Health Department				
Vital Statistics				
Number of Births - Certificates Filed	950	1,244	1,231	1,114
Number of Deaths - Certificates Filed	1,043	990	1,028	1,027
Number of Births - Certificates Issued	3,352	3,345	3,512	4,792
Number of Deaths - Certificates Issued	5,190	5,189	5,562	5,477
Burial Permits - Certificates Issued	750	695	728	650
Dog Warden Services Calls Responded to	4,437	4,151	3,586	3,586

Sources: Medina County

n/a: Information not available

2006	2005	2004	2003	2002	2001
1,213	1,227	1,196	1,120	1,148	1,247
\$6,600,773	\$7,310,376	\$5,514,263	\$4,936,595	\$5,048,207	\$4,687,075
119,377	194,048	116,054	115,305	113,755	94,456
24	24	22	21	21	20
825,629	715,734	816,224	752,628	631,521	559,441
AA	AA	AA	AA	AA	AA
Aa2	Aa2	Aa2	Aa2	Aa2	Aa2
39,770	39,413	39,679	37,439	36,820	37,818
\$191,824,862	\$184,128,822	\$172,764,398	\$170,068,304	\$165,166,659	\$151,967,171
9,370	9,376	9,078	8,788	8,333	8,219
934	964	1,020	1,030	932	930
749	915	1,021	1,020	807	873
437	304	225	232	250	263
\$24,370,985	\$23,644,753	\$17,786,166	\$16,900,945	\$14,721,983	\$15,315,833
1,186	1,219	1,306	1,252	1,057	1,142
\$234,027	\$225,602	\$211,872	\$202,919	\$184,618	\$179,112
\$1,116,212	\$1,149,987	\$1,138,073	\$918,577	\$924,409	\$803,470
564	671	673	562	656	477
28,200	33,550	33,675	28,125	32,800	23,875
0	2	1	2	1	1
1	2	1	2	1	1
53,563	66,683	67,872	78,790	86,847	69,887
575	1,026	933	795	714	729
468	269	264	260	258	255
2,983	77	89	70	71	59
120	1,100	1,050	1,000	950	900
3,956	4,228	3,376	4,255	3,838	4,568
169	80	76	70	71	59
3,857	3,857	3,957	3,780	3,774	4,146
\$354,458	\$247,266	\$257,549	\$277,519	\$284,831	\$267,939
339	3	2	8	5	5
90	3	2	8	5	5
\$162,783	\$131,890	\$99,839	\$93,204	\$85,711	\$96,339
72	70	69	72	73	71
4	N/A	N/A	N/A	N/A	N/A
28	N/A	N/A	N/A	N/A	N/A
328	N/A	N/A	N/A	N/A	N/A
291	N/A	N/A	N/A	N/A	N/A
850	N/A	N/A	N/A	N/A	N/A
16	N/A	N/A	N/A	N/A	N/A
6,607	N/A	N/A	N/A	N/A	N/A
101	N/A	N/A	N/A	N/A	N/A
1,229	1,073	1,251	1,135	1,206	1,259
968	978	948	975	995	1,047
4,580	7,296	3,997	5,427	4,507	4,529
5,369	6,221	5,026	6,807	5,868	5,508
980	645	886	655	665	629
1,565	2,291	3,112	1,530	1,990	2,001

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

	2010	2009	2008	2007
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices				
Vehicles	23	23	23	23
Real Estate Assessment				
Vehicles	3	3	3	3
Judicial				
County Offices				
Vehicles	1	1	1	1
Public Safety				
County Offices				
Vehicles	2	2	2	2
Probation Services				
Vehicles	1	1	1	1
Sheriff's Grant				
Vehicles	47	47	65	65
Public Works				
County Engineer				
Vehicles	63	63	68	68
Sanitary Engineer				
Vehicles	31	31	31	31
Solid Waste				
Vehicles	25	25	25	25
Health Services				
Developmental Disabilities				
Vehicles	33	33	33	33
Dog and Kennel				
Vehicles	3	3	3	3
Human Services				
County Offices				
Vehicles	29	29	29	29
Public Assistance				
Vehicles	4	4	4	4
<i>Business-Type Activities</i>				
Sewer District				
Vehicles	40	40	40	40
Water District				
Vehicles	9	9	9	9

Source: Medina County Auditor

2006	2005	2004	2003	2002	2001
28	28	26	23	21	20
4	4	4	3	3	3
2	2	2	2	2	2
2	2	2	2	2	2
1	1	1	1	1	1
44	44	55	47	37	31
60	60	60	56	57	61
22	22	22	22	23	22
29	29	29	29	29	29
31	31	28	29	25	25
3	3	3	3	3	3
32	32	34	26	24	21
2	2	2	2	2	2
30	30	30	29	30	30
31	31	31	31	32	31

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Dave Yost • Auditor of State

MEDINA COUNTY FINANCIAL CONDITION

MEDINA COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 27, 2011