



OHIO AUDITOR OF STATE
KEITH FABER



MEDINA COUNTY
TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>	
Prepared by Management:		
Schedule of Expenditures of Federal Awards.....	1	
Notes to the Schedule of Expenditures of Federal Awards	5	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>		7
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance.....		9
Schedule of Findings.....	13	
Prepared by Management:		
Corrective Action Plan.....	17	
Summary Schedule of Prior Audit Findings	19	

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MEDINA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Number	Passed Through to Subrecipients	Expenditures
<u>U.S. Department of Agriculture</u>				
<i>SNAP Cluster:</i>				
<i>Passed through the Ohio Department of Job and Family Services</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1819-11-5775 / G-2021-11-5962		\$ 518,618
Total SNAP Cluster				518,618
<i>Child Nutrition Cluster:</i>				
<i>Passed through the Ohio Department of Education</i>				
National School Lunch Program	10.555	66134		31,297
Non-Cash Assistance: National School Lunch Program	10.555	066134 05-PU00		917
Total National School Lunch Program				32,214
National School Breakfast Program	10.553	66134		16,865
Total Child Nutrition Cluster				49,079
Total U.S. Department of Agriculture				567,697
<u>U.S. Department of Housing and Urban Development</u>				
<i>Direct Program</i>				
Continuum of Care Program	14.267	FR-5600-N-41	\$ 190,615	190,615
<i>Passed through the Ohio Development Services Agency</i>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-C-17-1BV-1 B-F-16-1BV-1 B-F-18-1BV-1		265,107 - 68,783
Total Community Development Block Grants/State's Program				333,890
Home Investment Partnerships Program	14.239	B-C-17-1BV-2		288,826
Total U.S. Department of Housing and Urban Development				813,331
<u>U.S. Department of Justice</u>				
<i>Direct Program</i>				
Justice System Response to Families	16.021	2017-FJ-AX-0019		209,638
Drug Court Discretionary Grant Program	16.585	2016-DC-BX-0082		92,704
Equitable Sharing Program	16.922	Not available		13,327
<i>Passed through the Ohio Attorney General</i>				
Crime Victim Assistance	16.575	2020-VOCA-132923421 2019-VOCA-132135959		23,034 74,786
Total Crime Victim Assistance				97,820
Total U.S. Department of Justice				413,489

MEDINA COUNTY
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2019**

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Number	Passed Through to Subrecipients	Expenditures
<u>U.S. Department of Transportation</u>				
<i>Highway Planning and Construction Cluster:</i>				
<i>Passed through the Ohio Department of Transportation</i>				
Highway Planning and Construction	20.205	PID 96861		15,213
		PID 96879		257,819
		PID 97430		134,000
		PID 97433		89,979
		PID 97435		1,180,180
		PID 104080		170,393
		PID 109174		10,107
				<hr/>
Total Highway Planning and Construction				1,857,691
Total Highway Planning and Construction Cluster				1,857,691
<i>Federal Transit Cluster:</i>				
<i>Direct Program</i>				
Federal Transit Formula Grants	20.507	OH-2016-044-00		116
		OH-2017-044-00		7,317
		OH-2018-032-00		494,425
		OH-2019-028-00		291,472
				<hr/>
Total Federal Transit Formula Grants				793,330
Bus and Bus Facilities Formula Program	20.526	OH-2018-032-00		29,277
				<hr/>
Total Federal Transit Cluster				822,607
<i>Highway Safety Cluster:</i>				
<i>Passed through the Ohio Department of Public Safety</i>				
<i>State and Community Highway Safety</i>				
	20.600	STEP-2018-00033		3,005
		STEP-2019-MCSO-00011		19,996
				<hr/>
Total State and Community Highway Safety				23,001
Total Highway Safety Cluster				23,001
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2018--00033		3,719
		IDEP-2019-MCSO-00011		23,526
				<hr/>
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicatec				27,245
National Priority Safety Programs	20.616	DREC-2019-MCSO-0005		1,926
		DDEP-2019-MCSO-00019		9,177
		DDEP-2020-MCSO-00035		1,157
				<hr/>
Total National Priority Safety Programs				12,260
Total U.S. Department of Transportation				2,742,804
<u>U.S. Department of Education</u>				
<i>Special Education Cluster (IDEA):</i>				
<i>Passed through the Ohio Department of Education</i>				
Special Education Grants to States	84.027	066134-6B-SF-19P		1,942
		066134-6B-SF-20P		23,342
				<hr/>
Total Special Education Grants to States				25,284
Special Education Preschool Development Grants	84.173	066134-PG-S1-19P		589
		066134-PG-S1-20P		5,312
				<hr/>
Total Special Education - Preschool Grants				5,901
Total Special Education Cluster (IDEA)				31,185
<i>Passed through the Ohio Department of Developmental Disabilities</i>				
Special Education-Grants for Infants and Families	84.181	H181A170024		194,045
		H181A160024		24,447
				<hr/>
Total Special Education - Grants for Infants and Families				218,492
Total U.S. Department of Education				249,677

MEDINA COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Number	Passed Through to Subrecipients	Expenditures
<u>U.S. Department of Health and Human Services</u>				
<i>Aging Cluster:</i>				
<i>Passed through the Western Reserve Area Agency on Aging</i>				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	Not Available Not Available		92,278 <u>130,810</u>
Total Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers				223,088
Special Programs for the Aging - Title III, Part C - Nutritional Services	93.045	Not Available		117,969
<i>Non-Cash Assistance:</i>				
Special Programs for the Aging - Title III, Part C - Nutritional Services	93.045	Not Available		<u>134,216</u>
Total Special Programs for the Aging - Title III, Part C - Nutritional Services				252,185
<i>Non-Cash Assistance:</i>				
Nutrition Services Incentive Program	93.053	Not Available		<u>14,544</u>
Total Aging Cluster				489,817
Medicare Enrollment Assistance Program	93.071	Not Available		3,528
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i>				
Substance Abuse and Mental Health Services - Project of Regional and National Significance	93.243	4221 T	59,914	59,914
Promoting Safe and Stable Families	93.556	5AU-19-C0052		14,918
<i>Passed through the Ohio Department of Job and Family Services</i>				
Promoting Safe and Stable Families	93.556	G-1819-11-5775 / G-2021-11-5962		<u>110,384</u>
Total - Promoting Safe and Stable Families				125,302
Foster Care Title IV-E	93.658	G-1819-11-5775 / G-2021-11-5962		527,167
Adoption Assistance	93.659	G-1819-11-5775 / G-2021-11-5962		277,051
<i>TANF Cluster:</i>				
Temporary Assistance for Needy Families	93.558	G-1819-11-5775 / G-2021-11-5962	948,669	<u>2,846,415</u>
Total TANF Cluster				2,846,415
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1819-11-5775 / G-2021-11-5962		72,012
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i>				
Stephanie Tubbs Jones Child Welfare Services Program	93.645	5AU-18-C0052		<u>2,707</u>
Total - Stephanie Tubbs Jones Child Welfare Services Program				74,719
<i>Passed through the Ohio Department of Job and Family Services</i>				
Chafee Foster Care Independence Program	93.674	G-1819-11-5775 / G-2021-11-5962		18,282
<i>CCDF Cluster:</i>				
Child Care and Development Block Grant	93.575	G-1819-11-5775 / G-2021-11-5962		<u>114,741</u>
Total CCDF Cluster				114,741
Child Support Enforcement	93.563	G-1819-11-5775 / G-2021-11-5962		1,734,049
Social Services Block Grant	93.667	G-1819-11-5775 / G-2021-11-5962		907,110
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i>				
Social Services Block Grant	93.667	4221C	66,231	66,231
<i>Passed through the Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	Not Available		<u>78,847</u>
Total Social Services Block Grant				1,052,188

MEDINA COUNTY
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2019**

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Number	Passed Through to Subrecipients	Expenditures
<i>Passed through the Ohio Department of Job and Family Services Children's Health Insurance Program</i>	93.767	G-1819-11-5775 / G-2021-11-5962		246,202
Medicaid Cluster:				
Medical Assistance Program	93.778	G-1819-11-5775 / G-2021-11-5962		544,625
<i>Passed through the Ohio Department of Developmental Disabilities Medical Assistance Program</i>	93.778	Not Available		490,790
Total Medical Assistance Program				<u>1,035,415</u>
Total Medicaid Cluster				1,035,415
<i>Passed through the Ohio Department of Mental Health and Addiction Services Block Grants for Prevention and Treatment of Substance Abuse</i>	93.959	4221C, 4253 C & 4254D	468,233	468,233
Block Grants for Community Mental Health Services	93.958	4221C & 4224C	122,627	122,627
Opioid State Targeted Response Grants	93.788	Not Available	37,588	37,588
Total U.S. Department of Health and Human Services:				9,233,238
<u>U.S. Department of Homeland Security</u>				
<i>Passed through the Ohio Emergency Management Agency Emergency Management Performance Grants</i>	97.027	77551 82133		60,077 <u>61,721</u>
Total Emergency Management Performance Grants				121,798
<i>Passed through the Ohio Department of Public Safety Pre-Disaster Mitigation</i>	97.047	EMC-2017-PC-0001		18,563
Total U.S. Department of Homeland Security				140,361
<u>U.S. Election Assistance Commission</u>				
<i>Passed through the Ohio Secretary of State 2018 HAVA Election Security Grants</i>	90.404	Not Available		50,000
Total U.S. Election Assistance Commission				50,000
Totals			\$ 1,893,877	\$ 14,210,597

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

MEDINA COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Medina County (the County) under programs of the federal government for the year ended December 31, 2019. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - SUBRECIPIENTS

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

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

NOTE E - CHILD NUTRITION CLUSTER

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

NOTE F – 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.

MEDINA COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)**

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

The current cash balance on the County's local program income account as of December 31, 2019 is \$159,131.

NOTE H - MATCHING REQUIREMENTS

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

NOTE H – MEDICAID

During the calendar year, the Medina County Board of Developmental Disabilities received a MAC settlement for the 2015 Cost Report from DODD for the Medicaid Program (CFDA #93.778) in the amount of \$12,910 and a MAC settlement for the 2016 Cost Report from DODD for the Medicaid Program (CFDA #93.778) in the amount of \$14,716. The Cost Report settlement was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. The revenue is not listed on the County's Schedule of Expenditures of Federal Award since the underlying expenses occurred in prior reporting periods.

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

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Medina County, Ohio (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 30, 2020, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities* and restated the net position of its Governmental Activities and the fund balance of the General Fund for adjustments related to a loan with the Medina County Port Authority.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a significant deficiency. We consider finding 2019-001 to be a significant deficiency.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2019-001.

County's Response to Finding

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

Purpose of this Report

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



Keith Faber
Auditor of State

Columbus, Ohio

September 30, 2020

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

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the County Commissioners:

Report on Compliance for each Major Federal Program

We have audited Medina County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Medina County's major federal programs for the year ended December 31, 2019. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on each Major Federal Program

In our opinion, Medina County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2019.

Report on Internal Control Over Compliance

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

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

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Medina County, Ohio (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated September 30, 2020 wherein we noted the County restated the net position of its Governmental Activities and the fund balance of the General Fund for adjustments related to a loan with the Medina County Port Authority. Our opinion also explained that the County adopted *Governmental Accounting Standard No. 84* during the year. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Keith Faber
Auditor of State

Columbus, Ohio

September 30, 2020

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MEDINA COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2019

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	<ul style="list-style-type: none"> • Social Services Block Grant, CFDA 93.667; • Child Support Enforcement, CFDA 93.563; • Temporary Assistance for Needy Families, CFDA 93.558; • Aging Cluster, CFDA 93.044, 93.045, and 93.053; • SNAP Cluster, CFDA 10.561
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR § 200.520?	No

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

FINDING NUMBER 2019-001

Noncompliance and Significant Deficiency – Bank Reconciliations

Finding for Recovery – Repaid Under Audit

Sound accounting practices require that when designing the public office's system of internal control and the specific control activities, management should ensure adequate security of assets and records, and verify the existence and valuation of assets and liabilities and periodically reconcile them to the accounting records.

The reconciliation of cash (bank) balances to accounting system records (book) to the accounting system is the most basic and primary control process performed. Lack of completing an accurate and timely reconciliation may allow for accounting errors, theft and fraud to occur without timely detection.

The Medina County Port Authority is a discretely presented component unit of the County and was included in the County's audit. The Port Authority is responsible for reconciling their book (fund) balance to their total bank balance on a monthly basis, and the Port Authority Board Treasurer is responsible for reviewing the reconciliations and related support.

Monthly bank to book reconciliations were not prepared or reviewed each month of 2019 for January through August 2019. In addition, the year-end bank reconciliation included an \$8,417 adjustment for which the Port Authority could not explain and did not maintain supporting documentation. After further research, it was determined \$7,564 of the \$8,417 was the result of a duplicate payment to a certain vendor in error.

In accordance with the above facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public money illegally expended is hereby issued against the vendor in the amount of \$7,564 and in favor of the Medina County Port Authority.

The Port Authority was reimbursed \$7,564 on September 24, 2020 by the vendor.

Failure to reconcile monthly increases the possibility that the Port Authority will not be able to identify, assemble, analyze, classify, and record its transactions correctly or to document compliance with finance-related legal and contractual requirements. Further, the lack of accurate monthly reconciliations increases the risk of theft/fraud over the cash cycle and could lead to inaccurate reporting in the annual financial statements.

The Port Authority should record all transactions and prepare monthly bank to book cash reconciliations, which include all bank accounts and all fund balances of the Port Authority. Variances should be investigated, documented and corrected. In addition, the Port Authority's Board should review the monthly cash reconciliations including the related support (such as reconciling items) and document the reviews.

Officials' Response: See Corrective Action Plan

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

4. OTHER – FINDINGS FOR RECOVERY

In addition, we identified the following other issues related to Findings for Recovery. These issues did not impact our GAGAS or Single Audit Compliance and Controls reports.

FINDING NUMBER 2019-002

Finding for Recovery Resolved Under Audit

Section 10.03 of the personnel policy manual for the Medina County Engineers Employees provides that at the time of service retirement, an employee with five of their last years of employment with Medina County shall be paid a percentage of their accrued but unused sick leave based on their respective years of service. Additionally, Section 10.03 indicates that upon retirement from employment, payment is based upon the employee's rate of pay at the time of retirement.

Due to a clerical error, the severance payment related to the sick leave conversion for Thomas Sass resulted in a \$1,455 overpayment charged to the general fund. The error was caused by the incorrect calculation of Thomas Sass's accrued sick time at the time of his retirement.

In accordance with the above facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public money illegally expended is hereby issued against Thomas Sass in the amount of \$1,455 and in favor of Medina County's general fund.

The County and Mr. Sass Douglas signed an agreement for repayment on September 25, 2020 of \$100 per month to be repaid over 14 months beginning October 2020, and the residual balance of \$55 to be repaid in December 2021.

The County should implement procedures to ensure individuals are compensated based upon the correct sick leave conversion rates in accordance with the respective personnel policies and collective bargaining agreements.

Officials' Response: The County Engineer acknowledges the finding and is working to correct it. Our office will recover the overpayment according to the terms of the Settlement Agreement.

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CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
December 31, 2019

Finding Number: 2019-001

Planned Corrective Action: The Port Authority's Fiber Network CEO will prepare complete month-end bank reconciliations in a timely manner, and appropriately document any reconciling matters. The CEO will provide the month-end reconciliation report to a Port Authority Board representative or the Port Authority's Fiscal Officer for review and signature.

Anticipated Completion Date: January 2021

Responsible Contact Person: David Corrado

Medina County Port Authority
144 North Broadway Street • Suite 202
Medina, OH 44256
330-722-9215 • www.medinacountyportauthority.org

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2019**

Finding Number	Finding Summary	Status	Additional Information
2018-001	Material Weakness – Port Authority – Bank Reconciliations Monthly bank to book reconciliations were not prepared or reviewed each month of 2018	Partially Corrected	A similar comment is included as a significant deficiency for the Port Authority in the County's Schedule of Findings.

Medina County Port Authority
144 North Broadway Street • Suite 202
Medina, OH 44256
330-722-9215 • www.medinacountyportauthority.org

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Medina County, Ohio



COMPREHENSIVE ANNUAL FINANCIAL REPORT

*FOR THE YEAR ENDED
DECEMBER 31, 2019*

Medina County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2019



Mike Kovack
Medina County Auditor

Prepared by
The Medina County Auditor's Office

INTRODUCTORY SECTION

Medina County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2019
Table of Contents

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

Statement of Cash Flows – Proprietary Funds	28
Statement of Fiduciary Net Position – Custodial Funds.....	30
Statement of Changes in Fiduciary Net Position – Custodial Funds.....	31
Notes to the Basic Financial Statements	32
Required Supplementary Information:	
Schedule of the County’s Proportionate Share of the Net Pension Liability Ohio Public Employees Retirement System – Traditional Plan – Last Six Years.....	100
Schedule of the County’s Proportionate Share of the Net Pension Asset Ohio Public Employees Retirement System – Combined Plan – Last Two Years.....	101
Schedule of the County’s Proportionate Share of the Net Pension Liability State Teachers Retirement System of Ohio – Last Seven Fiscal Years.....	102
Schedule of the County’s Proportionate Share of the Net OPEB Liability Ohio Public Employees Retirement System – OPEB Plan – Last Three Years	104
Schedule of the County’s Proportionate Share of the Net OPEB Asset/Liability State Teachers Retirement System of Ohio – Last Three Fiscal Years	105
Schedule of the County’s Contributions Ohio Public Employees Retirement System – Last Seven Years	106
Schedule of the County’s Contributions State Teachers Retirement System of Ohio – Last Ten Years.....	108
Notes to the Required Supplementary Information	110
Combining and Individual Fund Statements and Schedules:	
Combining Statements – Nonmajor Governmental Funds:	
Fund Descriptions.....	113
Combining Balance Sheet – Nonmajor Governmental Funds.....	116
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds.....	117
Combining Balance Sheet – Nonmajor Special Revenue Funds.....	118
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds.....	124
Combining Balance Sheet – Nonmajor Debt Service Funds.....	130
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Debt Service Funds.....	131
Combining Balance Sheet – Nonmajor Capital Projects Funds	132
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds	133

Combining Statements – Internal Service Funds:

Fund Descriptions.....	134
Combining Statement of Fund Net Position – Internal Service Funds.....	135
Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds.....	136
Combining Statement of Cash Flows – Internal Service Funds.....	137

Combining Statements – Fiduciary Funds:

Fund Descriptions.....	139
Combining Statement of Fiduciary Net Position – Custodial Funds	140
Combining Statement of Changes in Fiduciary Net Position – Custodial Funds	142

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

Major Funds:

General Fund.....	146
Achievement Center Fund	152
School Sales Tax Fund	153
Public Assistance Fund.....	154
Medina County Sewer District Fund	155
Medina County Water District Fund.....	156
Solid Waste Management Fund	157

Nonmajor Funds:

ADAMH Board Fund	158
Auto and Gas Tax Fund	159
Child Support Enforcement Fund	161
Children’s Services Fund	162
Community Development Block Grant Fund	163
Community Housing Improvement Fund	164
Community Oriented Policing Services Fund	165
Community Safety Awareness Fund	166
Computer Fund	167
County Home Fund.....	168
Courthouse Security Fund	169
Ditch Maintenance Fund.....	170
Dog and Kennel Fund	171
DRETAC Fund	172
Drug Enforcement Fund	173
Emergency Management Fund	174
Emergency Planning Commission Fund.....	175
Federal Law Enforcement Fund.....	176
Indigent Guardianship Fund	177
Juvenile Detention Center Donations Fund	178
Law Library Fund	179
Marriage License Fund	180
Office for Older Adults Fund.....	181
Ohio Criminal Justice Service Fund	184
Radio Systems Donation Fund	185
Real Estate Assessment Fund	186

Revolving Loan Program Fund.....	187
Safe Communities Fund.....	188
Shelter Care and Youth Services Fund	189
Sheriff Donations Fund.....	190
Title IV-D Fund.....	191
Transportation Program Fund.....	192
Transportation Improvement Fund	193
Victim Assistance Fund	194
Webcheck Program Fund.....	195
General Obligation Bond Retirement Fund	196
Special Assessment Bond Retirement Fund	197
Achievement Center Construction Fund.....	198
County Capital Improvements Fund.....	199
State Issue II Fund	200
Highway ODOT Fund	201
Self Insurance Healthcare Fund.....	202
Workers' Compensation Fund.....	203

III. Statistical Section

Table of Contents.....	S1
Net Position by Component – Last Ten Years.....	S2
Changes in Net Position – Last Ten Years.....	S4
Fund Balances, Governmental Funds – Last Ten Years	S8
Changes in Fund Balances, Governmental Funds – Last Ten Years	S10
Property Tax Rates - Direct and Overlapping Governments (Per \$1,000 of Assessed Value) – Last Ten Years.....	S12
Assessed Valuation and Estimated Actual Values of Taxable Property – Last Ten Years.....	S24
Property Tax Levies and Collections – Last Ten Years.....	S26
Principal Taxpayers – 2019 and 2010.....	S27
Ratio of Outstanding Debt to Total Personal Income and Debt Per Capita – Last Ten Years.....	S28
Ratio of General Obligation Bonded Debt to Estimated Actual Value and Bonded Debt Per Capita – Last Ten Years.....	S30
Pledged Revenue Bond Coverage – Last Ten Years.....	S31
Legal Debt Margin – Last Ten Years.....	S32
Computation of Direct and Overlapping Governmental Activities Debt – December 31, 2019	S34
Principal Employers – 2019 and 2010	S35
Demographic and Economic Statistics – Last Ten Years	S36
Full-Time Equivalent County Government Employees by Function/Program – Last Ten Years	S38
Operating Indicators by Function/Program – Last Ten Years	S40
Capital Assets Statistics by Function/Program – Last Ten Years	S42

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Medina County Auditor

MIKE KOVACK

144 North Broadway St. • Medina, Ohio 44256

September 30, 2020

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

As Medina County Auditor, I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Medina County for the year ended December 31, 2019. This CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and is reported as promulgated by GASB Statement No. 34. Responsibility for the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rest with the County Auditor. To the best of my knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly and completely the financial position and results of the County's financial activities.

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

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

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

Profile of the Government

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

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

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

Local Economy

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

Medina County is located in northeast Ohio and is part of the greater Cleveland and Akron metropolitan areas. In 2001, the population of the County was 154,630. By 2019, the population had grown to 179,746. The area is 425 square miles. Medina County includes the entire boundaries of three cities, six villages, and seventeen townships.

Medina County has the sixth lowest poverty level (only 6.5 percent) in the State and has the fifth highest median household income in Ohio at \$74,243. Medina County is also one of the fastest growing counties in the State, currently ranking 16th in population. Much of our growth is due to the proximity to the interstate systems, coupled with our experienced workforce, cooperative business environment and outstanding public schools.

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

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

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

Long-Term Financial Planning

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

Relevant Financial Policies

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

The budget is controlled at the object code level within a fund and any changes at this level may only be made by a resolution of the County Commissioners. The budget may be amended or supplemented at any time during the year upon formal action of the Commissioners. Transfers of cash between funds require the Commissioners' authorization. Encumbered appropriation amounts automatically carry over from prior years. The Commissioners adopted the County's 2019 operating budget in December of 2018. Additional information on the County's budgetary process can be found in Note 2 to the basic financial statements.

Major Initiatives

Current Projects

Medina County has contracted with Brandstetter Carroll, Incorporated to design a Courthouse to house both the County Courts of Common Pleas and the Medina City Municipal Court and all related court operations. The County has contracted with Gilbane Building Company to act as the Construction Manager at Risk with construction expected to begin during the second quarter of 2021. The estimated cost of construction is \$38 million, with the County's portion expected to be approximately \$30 million and the City covering the remaining \$8 million. The County will issue general obligation bonds in late 2020 to cover the cost of this construction.

The County implemented the Tyler Munis ERP system on January 1, 2020, and is currently in the process of implementing the Payroll and Human Capital Management Modules which are expected to be in place the third quarter of 2020. This system replaces the County's prior ERP system placed in service in 1999.

During 2019, the Medina County Board of Commissioners assumed the operation of a vehicle maintenance garage from the Medina County Board of Developmental Disabilities ("DD Board"). Assets that the Medina County Board of Commissioners took control of include lifts, air compressors, power washers, and tools of various sizes and values. The Medina County Board of Commissioners will provide vehicle maintenance services for a period of five years to the DD Board for the cost of parts purchased for their vehicles. This facility provides vehicle maintenance services to all County departments, including the Medina County Transit Agency.

Medina County Fiber Network has partnered with Lit Communities to create a residential network, named Medina Fiber. This network will provide a fiber-based, residential high-speed network for the residents of Medina County. This fiber-to-the-home network brings not only voice, internet and video content, but also telemedicine and smart-home applications at an affordable price. Medina Fiber will use existing Medina County Fiber Network backbone infrastructure to connect neighborhoods across the County. The goal of Medina Fiber is to support community programs that enhance a resident's quality of life and form a foundation for telecommuting, distance learning and municipal services.

The Medina County Auditor's Office

Department Focus Auditor Mike Kovack serves as the Chief Fiscal Officer of Medina County. As the guardian of all County funds, the Auditor maintains the official records of all receipts, disbursement and funds available.

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

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

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

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

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

Independent Audit

The Auditor of State's Office, has issued an unmodified ("clean") opinion on the Medina County financial statements for year ended December 31, 2019. The Independent Auditor's report is located at the front of the financial section of this report.

GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Medina County, Ohio, for its comprehensive annual financial report for the year ended December 31, 2018. This marked the thirty-fourth consecutive year that the County has received this award.

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

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

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

Acknowledgments

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

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

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

Sincerely,

A handwritten signature in cursive script that reads "Mike Kovack". The signature is written in black ink and is positioned below the word "Sincerely,".

MIKE E. KOVACK
Medina County Auditor

*Medina County, Ohio
Elected Officials*

December 31, 2019

Board of County Commissioners

Patricia G. Geissman, President

Colleen Swedyk

William Hutson

Mike Kovack

Auditor

David Wadsworth

Clerk of Courts

Dr. Lisa Deranek

Coroner

Andrew Conrad

Engineer

Steven Forrest Thompson

Prosecutor

Joseph Salzgeber

Recorder

Tom Miller

Sheriff

John Burke

Treasurer

Common Pleas Court Judges

General

Joyce V. Kimbler

Christopher Collier

Domestic Relations

Mary Kovack

Probate and Juvenile Court

Kevin Dunn

Medina County, Ohio Organizational Chart December 31, 2019





Government Finance Officers Association

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

Presented to

**Medina County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

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OHIO AUDITOR OF STATE KEITH FABER



Lausche Building, 12th Floor
615 Superior Avenue, NW
Cleveland, Ohio 44113-1801
(216) 787-3665 or (800) 626-2297
NortheastRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Medina County, Ohio (the County), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Medina County, Ohio, as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Achievement Center Fund, School Sales Tax Fund, and Public Assistance Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during 2019, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84 *Fiduciary Activities*. The County also restated the net position of its Governmental Activities and the fund balance of the General Fund for adjustments related to a loan with the Medina County Port Authority. This restatement is also discussed in Note 3 to the financial statements. We did not modify our opinion regarding these matters.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we will also issue our report dated September 30, 2020, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State

Columbus, Ohio

September 30, 2020

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
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, 2019. 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 2019 are:

- During 2019, \$2.16 million in casino revenue was received by the County. The Board of County Commissioners utilized these receipts to supplement general fund operations and to undertake various building improvements and repairs. Competition from racetrack gambling venues, from which counties receive no percentage of proceeds, has reduced the amount wagered in the four Ohio casinos and the corresponding taxes collected and distributed to the counties.
- Total net position increased by \$1,424,161 during 2019. Governmental activities had an overall decrease of \$9,184,519, primarily due to assumptions related to the net pension and OPEB liabilities, which was offset by business-type activities, which increased due to large capital contributions during the year.
- County general fund revenues amounted to \$45,695,906 in 2019, with property tax and sales tax revenues making up 53.89 percent of total revenues. Sales tax revenues have grown approximately 13 percent over the past five years since 2015 and make up the largest portion (30.88 percent) of general fund revenues.
- The County ended 2019 with a general fund carryover balance of \$8.39 million that covered approximately 18 percent of total expenditures and other financing uses in the fund on a budget basis. The County continues to be committed to meeting ongoing service needs of its residents and businesses through prudent budget planning and flexibility.

Using this Comprehensive Annual Financial Report (CAFR)

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

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

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

While this document contains the information about funds used by the County to provide programs and activities for our citizens, the view of the County as a whole looks at all financial transactions and asks the question: "How did we do financially during 2019?" The statement of net position and the statement of activities answer this question; these statements include all (non-fiduciary) assets and deferred outflows of resources and liabilities and deferred inflows of resources using the full accrual basis of accounting similar to the accounting used by private-sector companies. The full accrual basis of accounting method took into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

In the statement of net position and the statement of activities, the County is divided into three distinct kinds of activities:

Governmental Activities – Most of the County's programs and services are reported here including general government, public safety, public works, health, human services, and economic development and assistance services. These services are funded primarily by taxes and intergovernmental revenues including Federal and State grants and other shared revenues.

Business-Type Activities – These services are provided on a charge for goods or services basis intended to recover all of the expenses or costs of the goods or services provided.

Component Units – The County includes financial data for the Medina County Port Authority (the "Port Authority").

The Port Authority is a legally separate, non-profit organization, which provides and promotes employment and economic development within the County. The Port Authority is included in the County's reporting entity because the County Commissioners appoint a voting majority of the Board of Directors and due to its financial benefit/burden relation with the County. The component unit is separate and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

Reporting on the County's Most Significant Funds

Fund Financial Statements

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

Governmental Funds

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

Proprietary Funds

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

The County as a Whole

The statement of net position looks at the County as a whole. Table 1 provides a summary of the County's net position for 2019 compared to 2018.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

Table 1
Net Position (continued)

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Assets						
Current and Other Assets	\$135,723,546	\$128,967,359	\$38,941,778	\$37,820,500	\$174,665,324	\$166,787,859
Net Pension Asset	454,510	551,581	49,887	60,540	504,397	612,121
Net OPEB Asset	172,525	171,644	0	0	172,525	171,644
Capital Assets, Net	70,114,337	68,909,393	276,017,752	269,190,772	346,132,089	338,100,165
<i>Total Assets</i>	<u>206,464,918</u>	<u>198,599,977</u>	<u>315,009,417</u>	<u>307,071,812</u>	<u>521,474,335</u>	<u>505,671,789</u>
Deferred Outflows of Resources						
Deferred Charge on Refunding	15,423	17,047	0	0	15,423	17,047
Pension	26,262,619	13,112,264	2,863,420	1,594,691	29,122,238	14,702,636
OPEB	3,287,338	2,602,875	358,690	284,579	3,646,028	2,887,454
<i>Total Deferred Outflows of Resources</i>	<u>29,565,380</u>	<u>15,732,186</u>	<u>3,222,110</u>	<u>1,879,270</u>	<u>32,783,689</u>	<u>17,607,137</u>
Liabilities						
Current and Other Liabilities	\$14,143,921	\$15,049,190	\$2,192,825	\$2,640,202	\$16,336,746	\$17,689,392
Long-Term Liabilities:						
Due Within One Year	1,468,809	1,437,207	7,267,367	7,109,086	8,736,176	8,546,293
Due In More Than One Year:						
Net Pension Liability	89,144,928	52,805,433	9,531,367	5,537,937	98,676,295	58,343,370
Net OPEB Liability	41,094,828	34,603,260	4,510,408	3,797,918	45,605,236	38,401,178
Other Amounts	13,232,987	14,226,465	68,985,468	72,173,851	82,218,455	86,400,316
<i>Total Liabilities</i>	<u>159,085,473</u>	<u>118,121,555</u>	<u>92,487,435</u>	<u>91,258,994</u>	<u>251,572,908</u>	<u>209,380,549</u>
Deferred Inflows of Resources						
Property Taxes	31,785,678	29,143,091	0	0	31,785,678	29,143,091
Pension	2,223,560	12,641,859	910,319	2,778,180	3,130,078	15,415,720
OPEB	630,399	2,935,951	526,360	1,215,175	1,156,759	4,151,126
<i>Total Deferred Inflows of Resources</i>	<u>34,639,637</u>	<u>44,720,901</u>	<u>1,436,679</u>	<u>3,993,355</u>	<u>36,072,515</u>	<u>48,709,937</u>
Net Position						
Net Investment in Capital Assets	62,182,521	59,756,314	200,852,940	191,023,726	263,035,461	250,780,040
Restricted for:						
Debt Service	4,414,577	4,252,957	0	0	4,414,577	4,252,957
Capital Projects	0	439,434	0	0	0	439,434
Developmentally Disabled Education	25,375,671	22,652,701	0	0	25,375,671	22,652,701
County Schools Permanent Improvements	2,183,937	2,186,899	0	0	2,183,937	2,186,899
Public Assistance	199,866	0	0	0	199,866	0
ADAMH Operations	4,505,586	6,180,232	0	0	4,505,586	6,180,232
Road and Bridge Repairs	10,383,870	9,659,614	0	0	10,383,870	9,659,614
Children's Services	177,784	230,848	0	0	177,784	230,848
Community Safety Awareness	278,430	183,616	0	0	278,430	183,616
Computer Upgrades	1,060,724	895,754	0	0	1,060,724	895,754
Convention and Visitors Bureau	111,435	94,728	0	0	111,435	94,728
County Home Operations	752,717	865,502	0	0	752,717	865,502
Courthouse Security	1,205,951	1,315,092	0	0	1,205,951	1,315,092
Ditch Maintenance	7,641,239	7,325,299	0	0	7,641,239	7,325,299
Drug Enforcement	1,197,293	1,010,712	0	0	1,197,293	1,010,712
Emergency Planning	495,545	382,344	0	0	495,545	382,344
Law Library	226,142	237,778	0	0	226,142	237,778
Real Estate Assessments	4,596,553	3,095,344	0	0	4,596,553	3,095,344
Shelter Care and Youth Services	464,256	407,282	0	0	464,256	407,282
Sheriff Operations	323,059	406,655	0	0	323,059	406,655
Transportation	782,628	903,680	0	0	782,628	903,680
Other Purposes	960,429	818,012	0	0	960,429	818,012
Unclaimed Monies	147,975	47,257	0	0	147,975	47,257
Unrestricted (Deficit)	(87,363,000)	(71,858,347)	23,454,473	22,675,007	(63,908,527)	(49,183,340)
<i>Total Net Position</i>	<u>\$42,305,188</u>	<u>\$51,489,707</u>	<u>\$224,307,413</u>	<u>\$213,698,733</u>	<u>\$266,612,601</u>	<u>\$265,188,440</u>

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2019. GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the “employment exchange” – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange; however, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

Total assets increased in 2019, primarily due to increases in capital assets, primarily in the Medina County sewer and solid waste districts due to the construction of anaerobic digesters and building improvements, respectively. Governmental activities also had a large increase with the largest increases being for equipment and bridge infrastructure.

Total liabilities increased primarily due to increases related to the net pension and OPEB liabilities. The increases represents the County's proportionate share of the OPERS traditional and combined plans' and the STRS plan's unfunded benefits. Changes in pension benefits, contribution rates, and return on investments affect the balance of the liabilities. This increase in liabilities was partially offset by the decrease in other long-term debt obligations, primarily OWDA loans, as debt service payments exceeded issuances.

Overall, net position of the County increased from the prior year due to the reasons discussed previously.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

Table 2 shows the changes in net position for the year ended December 31, 2019 as compared to 2018.

Table 2
Changes in Net Position (continued)

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues						
Program Revenues						
Charges for Services	\$16,935,810	\$18,564,196	\$37,644,455	\$36,614,884	\$54,580,265	\$55,179,080
Operating Grants and Contributions	39,744,003	37,504,892	0	0	39,744,003	37,504,892
Capital Grants and Contributions	4,313,047	4,017,966	10,200,404	3,885,813	14,513,451	7,903,779
Total Program Revenues	60,992,860	60,087,054	47,844,859	40,500,697	108,837,719	100,587,751
General Revenues						
Property Taxes	30,311,416	30,150,454	0	0	30,311,416	30,150,454
Sales Taxes	28,234,481	27,132,073	0	0	28,234,481	27,132,073
Property Transfer Taxes	2,789,322	2,938,887	0	0	2,789,322	2,938,887
Grants and Entitlements	4,565,986	6,656,517	0	0	4,565,986	6,656,517
Interest	4,202,622	2,098,764	0	191	4,202,622	2,098,955
Miscellaneous	2,475,054	1,744,871	0	0	2,475,054	1,744,871
Total General Revenues	72,578,881	70,721,566	0	191	72,578,881	70,721,757
Total Revenues	\$133,571,741	\$130,808,620	\$47,844,859	\$40,500,888	\$181,416,600	\$171,309,508
Program Expenses						
General Government:						
Legislative and Executive	\$29,752,085	\$32,952,597	\$0	\$0	\$29,752,085	\$32,952,597
Judicial	14,558,090	12,523,490	0	0	14,558,090	12,523,490
Public Safety	31,398,868	26,525,805	0	0	31,398,868	26,525,805
Public Works	12,818,941	9,055,407	0	0	12,818,941	9,055,407
Health	31,925,768	30,636,801	0	0	31,925,768	30,636,801
Human Services	20,400,212	19,051,871	0	0	20,400,212	19,051,871
Economic Development and Assistance - Primary Government	1,186,032	944,276	0	0	1,186,032	944,276
Economic Development and Assistance - External Government	362,000	242,032	0	0	362,000	242,032
Interest and Fiscal Charges	354,264	279,717	0	0	354,264	279,717
Sewer	0	0	19,840,515	21,220,501	19,840,515	21,220,501
Water	0	0	9,396,337	9,213,009	9,396,337	9,213,009
Solid Waste	0	0	7,999,327	8,650,015	7,999,327	8,650,015
Total Program Expenses	142,756,260	132,211,996	37,236,179	39,083,525	179,992,439	171,295,521
<i>Change in Net Position</i>	<i>(9,184,519)</i>	<i>(1,403,376)</i>	<i>10,608,680</i>	<i>1,417,363</i>	<i>1,424,161</i>	<i>13,987</i>
Net Position, January 1	51,489,707	52,893,083	213,698,733	212,281,370	265,188,440	265,174,453
Net Position, December 31	\$42,305,188	\$51,489,707	\$224,307,413	\$213,698,733	\$266,612,601	\$265,188,440

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

Governmental Activities

The overall financial strength of the County remained stable. Total governmental activities revenue for the County for 2019 increased from 2018. Overall, program revenues increased over the prior year by \$905,806. General revenues also increased over the prior year. The increase was primarily due to increases in interest income and sales tax revenue.

Total 2019 governmental activities expenses for the County increased by \$10,544,264. All expenses increased, except legislative and executive expense. The majority of the decrease in expenses for legislative and executive was in relation to the County's distribution of excess reappraisal fees distributed to the County's subdivisions in the prior year. All expenses increased due to the net pension/OPEB liabilities. In addition, judicial, public safety, public works, and economic development and assistance – primary government expenses also increased due to higher contractual services. These four expense categories accounted for \$59,961,931 in expenses out of \$142,756,260 in total expenses for the governmental activities; under half of the expenses were covered by direct charges to users of the services and grants. A portion of those charges are for fees charged for septic and solid waste sites and for the collection of license and permit fees throughout the County.

Business-Type Activities

Business-type activities 2019 revenues for the County increased from 2018. The increase was largely due to increased program revenues, as capital grants and contributions increased due to an increase in developer-donated sewer and water lines during the year.

Business-type activities 2019 expenses for the County decreased from 2018, primarily due to significantly lower contractual services and other expenses related to the sewer and solid waste funds, respectively.

Table 3 presents a summary for governmental activities, the total cost of services and the cost of providing these services as of December 31, 2019 as compared to 2018.

Table 3
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2019	2018	2019	2018
General Government:				
Legislative and Executive	\$29,752,085	\$32,952,597	(\$23,989,765)	(\$27,000,879)
Judicial	14,558,090	12,523,490	(9,651,659)	(7,731,408)
Public Safety	31,398,868	26,525,805	(22,872,722)	(18,737,102)
Public Works	12,818,941	9,055,407	2,756,829	4,985,117
Health	31,925,768	30,636,801	(20,176,290)	(18,409,382)
Human Services	20,400,212	19,051,871	(6,654,599)	(4,801,941)
Economic Development and Assistance - Primary Government	1,186,032	944,276	(550,702)	23,071
Economic Development and Assistance - External Government	362,000	242,032	(270,228)	(172,701)
Interest and Fiscal Charges	354,264	279,717	(354,264)	(279,717)
Total	\$142,756,260	\$132,211,996	(\$81,763,400)	(\$72,124,942)

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

Of the County's \$142,756,260 in governmental expenses, \$60,992,860 was covered by program revenues consisting of charges for services, operating grants and contributions and capital grants and contributions. The remaining expenses had to be paid from property and sales taxes, property transfer taxes, unrestricted grants, interest and miscellaneous revenues.

The County's Funds

Governmental Funds

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

Information about the County's governmental funds begins on page 18. These funds are accounted for using the modified accrual basis of accounting.

The most significant fund is the general fund with a year-end fund balance of \$16,705,271, which included an unassigned fund balance of \$9,435,825, compared to annual expenditures of \$42,989,900. The fund had a positive net change primarily due to increased interest income and sales tax revenue over the prior year. Expenditures increased with the predominant increases being for legislative and executive and public safety, which is primarily related to contractual services and personal services expenditures, respectively.

The Achievement Center revenues, with the majority being property taxes, allowed for the operations of a school for the developmentally disabled. Although this fund's revenues decreased, expenditures significantly decreased due to a decrease in intergovernmental payables at year end related to Medicaid.

The school sales tax revenues increased due to increased sales taxes revenue during the year, which correlates with the increase in expenditures as this money is distributed to school districts.

The public assistance revenues fund saw its revenues and expenditures both decrease as it received decreased grant funding and had lower contractual services related to various social services.

Business-Type Funds

The County has three business-type activities funds: Medina County sewer district, Medina County water district and solid waste management. Total net position increased overall from 2018 to 2019; however, the solid waste management individually had a decrease, although revenues increased and expenses decreased from the prior year, narrowing the operating deficit.

Long-term liabilities increased in 2019 due to increases related to the net pension/OPEB liabilities, which was partially offset by an approximate \$3 million decrease in other long-term debt obligations.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

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 2019, the County amended its general fund budget several times. At the direction of County Commissioners, all capital projects and requests for capital type purchases must be reviewed and approved individually by the Commissioners, although the County's legal level of control is at the object level for all funds and any budget modifications may only be made by resolution of the County Commissioners.

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

During the course of 2019, the County was very conservative about increasing its final budgeted projections. Although the Budget Commission processed multiple adjustments to both the original estimated revenues and original appropriations, these changes only increased estimated revenues and other sources and appropriations and other uses by \$391,277 and \$2,706,798, respectively.

Certain revenue line items had increases of actual revenue being brought into the County, as compared to what was projected. For the general fund, final budgeted revenues were \$44,342,958 and actual revenue collections were \$44,615,691. The increase was due to the receipt of increased revenues of most line items. Actual expenditures were \$3,598,492 less than final budgeted appropriations due to the County spending less on personnel and contractual services than projected.

Capital Assets and Debt Administration

Capital Assets

Total capital assets for Medina County as of December 31, 2019, were \$346,132,089, an increase of \$8,031,924 over 2018. The increase was due to additions for both governmental and business-type activities being higher than amounts for depreciation. The additions for governmental were primarily for equipment and bridge infrastructure and the primary additions for business-type activities were related to the sewer anaerobic digesters solid waste building improvements, and sewer and water lines. For additional information see Note 12 to the basic financial statements.

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

During the year, \$3,167,174 in sewer lines and \$5,166,372 in water lines were donated by developers. Capital contributions also include amounts for tap-in fees.

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

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

Debt Administration

On December 31, 2019, Medina County had various general obligation and special assessment bonds outstanding. In the event of payment default by the property owner for the special assessments, the County would be responsible for the debt service payments. All bonds are backed by the full faith and credit of the County. The County also had various loans outstanding with OPWC and OWDA, as well as a Rural Lorain County water loan.

During 2019, Medina County's governmental long-term debt decreased as the County paid down debt with no new issuances. Business-type activities saw a decrease due to debt service exceeding new issuances. The loan proceeds are being used for the sewer anaerobic digester, sewer replacements, water line relocation and tower painting projects, and solid waste building improvements. 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 had an overall debt margin of \$120,187,225 and a margin on unvoted debt of \$43,947,723.

In addition to the above mentioned debt, County long-term obligations include compensated absences and net pension and OPEB liabilities. Additional information on the County's long-term obligations can be found in Notes 14, 15, 26, and 27 of the notes to the basic financial statements.

Current Financial Related Activities

The unemployment rate for the County is currently 3.4 percent, which increased from a year ago. This rate is between the State's unemployment rate, of 5.5 percent, and the national average of 4.4 percent.

These factors, along with inflationary trends, were considered in preparing the County's budget for the 2019 year. At the end of the 2019 year, the fund balance in the general fund decreased by \$2,153,910 on a budgetary basis.

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.

Basic Financial Statements

Medina County, Ohio
Statement of Net Position
December 31, 2019

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total *	Medina County Port Authority
Assets				
Equity in Pooled Cash and Cash Equivalents	\$74,408,540	\$28,534,665	\$102,943,205	\$259,053
Cash and Cash Equivalents:				
In Segregated Accounts	739,380	0	739,380	0
With Fiscal Agents	164,336	0	164,336	1,768,961
Material and Supplies Inventory	551,586	348,822	900,408	0
Accrued Interest Receivable	488,251	0	488,251	0
Accounts Receivable	271,167	4,401,372	4,672,539	113,282
Internal Balances	(7,631)	7,631	0	0
Intergovernmental Receivable	10,548,136	0	10,548,136	0
Sales Taxes Receivable	4,898,639	0	4,898,639	0
Property and Other Taxes Receivable	32,220,986	0	32,220,986	0
Special Assessments Receivable	5,124,120	0	5,124,120	0
Loans Receivable	186,585	0	186,585	0
Loans Receivable from Component Unit	5,328,007	0	5,328,007	0
Interest Receivable from Component Unit	801,444	0	801,444	0
Investment in Joint Venture	0	5,649,288	5,649,288	0
Net Pension Asset (See Note 26)	454,510	49,887	504,397	0
Net OPEB Asset (See Note 27)	172,525	0	172,525	0
Nondepreciable Capital Assets	3,197,920	38,879,840	42,077,760	0
Depreciable Capital Assets, Net	66,916,417	237,137,912	304,054,329	8,214,171
Total Assets	206,464,918	315,009,417	521,474,335	10,355,467
Deferred Outflows of Resources				
Deferred Charge on Refunding	15,423	0	15,423	0
Pension	26,262,619	2,863,420	29,122,238	0
OPEB	3,287,338	358,690	3,646,028	0
Total Deferred Outflows of Resources	29,565,380	3,222,110	32,783,689	0
Liabilities				
Accounts Payable	2,330,926	1,518,623	3,849,549	2,220
Contracts Payable	671,984	152,839	824,823	0
Accrued Wages and Benefits	1,703,860	241,081	1,944,941	0
Payroll Withholding Payable	721,233	93,381	814,614	0
Deposits Held Payable	407,455	0	407,455	0
Matured Compensated Absences Payable	109,135	0	109,135	0
Accrued Interest Payable	25,729	419	26,148	58,392
Intergovernmental Payable	6,148,848	186,482	6,335,330	0
Loans Payable	315,278	0	315,278	0
Claims Payable	1,709,473	0	1,709,473	0
Long-Term Liabilities:				
Due Within One Year	1,468,809	7,267,367	8,736,176	680,000
Due In More Than One Year:				
Net Pension Liability (See Note 26)	89,144,928	9,531,367	98,676,295	0
Net OPEB Liability (See Note 27)	41,094,828	4,510,408	45,605,236	0
Other Amounts Due in More Than One Year	13,232,987	68,985,468	82,218,455	16,064,451
Total Liabilities	159,085,473	92,487,435	251,572,908	16,805,063
Deferred Inflows of Resources				
Property Taxes	31,785,678	0	31,785,678	0
Pension	2,223,560	910,319	3,130,078	0
OPEB	630,399	526,360	1,156,759	0
Total Deferred Inflows of Resources	34,639,637	1,436,679	36,072,515	0
Net Position				
Net Investment in Capital Assets	62,182,521	200,852,940	263,035,461	(1,428,579)
Restricted for:				
Debt Service	4,414,577	0	4,414,577	0
Developmentally Disabled Education	25,375,671	0	25,375,671	0
County Schools Permanent Improvements	2,183,937	0	2,183,937	0
Public Assistance	199,866	0	199,866	0
ADAMH Operations	4,505,586	0	4,505,586	0
Road and Bridge Repairs	10,383,870	0	10,383,870	0
Children's Services	177,784	0	177,784	0
Community Safety Awareness	278,430	0	278,430	0
Computer Upgrades	1,060,724	0	1,060,724	0
Convention and Visitors Bureau	111,435	0	111,435	0
County Home Operations	752,717	0	752,717	0
Courthouse Security	1,205,951	0	1,205,951	0
Ditch Maintenance	7,641,239	0	7,641,239	0
Drug Enforcement	1,197,293	0	1,197,293	0
Emergency Management and Planning	495,545	0	495,545	0
Law Library	226,142	0	226,142	0
Real Estate Assessments	4,596,553	0	4,596,553	0
Shelter Care and Youth Services	464,256	0	464,256	0
Sheriff Operations	323,059	0	323,059	0
Transportation	782,628	0	782,628	0
Other Purposes	960,429	0	960,429	0
Unclaimed Monies	147,975	0	147,975	0
Unrestricted (Deficit)	(87,363,000)	23,454,473	(63,908,527)	(5,021,017)
Total Net Position	\$42,305,188	\$224,307,413	\$266,612,601	(\$6,449,596)

* After deferred inflows and deferred outflows related to the change in internal proportionate share of pension and OPEB related items have been eliminated.

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Activities
For the Year Ended December 31, 2019

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General Government				
Legislative and Executive	\$29,752,085	\$5,706,411	\$55,909	\$0
Judicial	14,558,090	2,733,242	2,173,189	0
Public Safety	31,398,868	5,213,893	3,312,253	0
Public Works	12,818,941	1,032,457	10,230,266	4,313,047
Health	31,925,768	630,415	11,119,063	0
Human Services	20,400,212	1,513,677	12,231,936	0
Economic Development and Assistance - Primary Government	1,186,032	13,943	621,387	0
Economic Development and Assistance - External Government	362,000	91,772	0	0
Interest and Fiscal Charges	354,264	0	0	0
<i>Total Governmental Activities</i>	<u>142,756,260</u>	<u>16,935,810</u>	<u>39,744,003</u>	<u>4,313,047</u>
Business-Type Activities				
Sewer	19,840,515	18,724,850	0	4,436,295
Water	9,396,337	11,466,514	0	5,764,109
Solid Waste	7,999,327	7,453,091	0	0
<i>Total Business-Type Activities</i>	<u>37,236,179</u>	<u>37,644,455</u>	<u>0</u>	<u>10,200,404</u>
Total Primary Government	<u>\$179,992,439</u>	<u>\$54,580,265</u>	<u>\$39,744,003</u>	<u>\$14,513,451</u>
Component Unit				
Medina County Port Authority	<u>\$2,386,739</u>	<u>\$1,213,473</u>	<u>\$140,453</u>	<u>\$0</u>

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

Total General Revenues

Change in Net Position

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

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Medina County Port Authority
(\$23,989,765)	\$0	(\$23,989,765)	\$0
(9,651,659)	0	(9,651,659)	0
(22,872,722)	0	(22,872,722)	0
2,756,829	0	2,756,829	0
(20,176,290)	0	(20,176,290)	0
(6,654,599)	0	(6,654,599)	0
(550,702)	0	(550,702)	0
(270,228)	0	(270,228)	0
(354,264)	0	(354,264)	0
(81,763,400)	0	(81,763,400)	0
0	3,320,630	3,320,630	0
0	7,834,286	7,834,286	0
0	(546,236)	(546,236)	0
0	10,608,680	10,608,680	0
(81,763,400)	10,608,680	(71,154,720)	0
0	0	0	(1,032,813)
10,513,875	0	10,513,875	0
679,137	0	679,137	0
16,095,625	0	16,095,625	0
430,873	0	430,873	0
840,556	0	840,556	0
280,426	0	280,426	0
1,470,924	0	1,470,924	0
14,110,272	0	14,110,272	0
17,108	0	17,108	0
14,107,101	0	14,107,101	0
2,789,322	0	2,789,322	0
4,565,986	0	4,565,986	0
4,202,622	0	4,202,622	37,283
2,475,054	0	2,475,054	9,315
72,578,881	0	72,578,881	46,598
(9,184,519)	10,608,680	1,424,161	(986,215)
51,489,707	213,698,733	265,188,440	(5,463,381)
\$42,305,188	\$224,307,413	\$266,612,601	(\$6,449,596)

Medina County, Ohio
Balance Sheet
Governmental Funds
December 31, 2019

	General	Achievement Center	School Sales Tax	Public Assistance	Other Governmental Funds	Total Governmental Funds
Assets						
Equity in Pooled Cash and Cash Equivalents	\$7,442,788	\$25,339,441	\$3,555,815	\$1,192,110	\$34,057,513	\$71,587,667
Cash and Cash Equivalents:						
In Segregated Accounts	258,780	0	0	0	480,600	739,380
With Fiscal Agents	0	164,336	0	0	0	164,336
Materials and Supplies Inventory	65,098	10,044	0	0	476,444	551,586
Accrued Interest Receivable	488,251	0	0	0	0	488,251
Accounts Receivable	153,301	1,080	0	0	116,786	271,167
Intergovernmental Receivable	3,160,925	1,679,611	0	162,593	5,545,007	10,548,136
Interfund Receivable	3,020,735	14,154	0	0	94,174	3,129,063
Sales Taxes Receivable	2,449,606	0	2,449,033	0	0	4,898,639
Property and Other Taxes Receivable	12,059,150	16,726,564	0	0	3,435,272	32,220,986
Special Assessments Receivable	0	0	0	0	5,124,120	5,124,120
Loans Receivable	0	0	0	0	186,585	186,585
Loans Receivable from Component Unit	5,328,007	0	0	0	0	5,328,007
Interest Receivable from Component Unit	801,444	0	0	0	0	801,444
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	555,430	0	0	0	0	555,430
<i>Total Assets</i>	<u>\$35,783,515</u>	<u>\$43,935,230</u>	<u>\$6,004,848</u>	<u>\$1,354,703</u>	<u>\$49,516,501</u>	<u>\$136,594,797</u>
Liabilities						
Accounts Payable	\$753,612	\$197,176	\$0	\$177,301	\$1,019,649	\$2,147,738
Contracts Payable	0	18,560	0	0	653,424	671,984
Accrued Wages and Benefits	937,176	300,419	0	147,237	309,448	1,694,280
Payroll Withholding Payable	379,434	145,919	0	62,073	129,935	717,361
Deposits Held Payable	407,455	0	0	0	0	407,455
Accrued Interest Payable	0	0	0	0	5,813	5,813
Matured Compensated Absences Payable	69,067	6,530	0	0	33,538	109,135
Interfund Payable	30,989	5,338	0	70,430	3,036,669	3,143,426
Intergovernmental Payable	1,508,550	197,862	3,820,911	75,026	542,224	6,144,573
Loans Payable	315,278	0	0	0	0	315,278
<i>Total Liabilities</i>	<u>4,401,561</u>	<u>871,804</u>	<u>3,820,911</u>	<u>532,067</u>	<u>5,730,700</u>	<u>15,357,043</u>
Deferred Inflows of Resources						
Property Taxes	11,930,716	16,554,836	0	0	3,300,126	31,785,678
Unavailable Revenue	2,745,967	1,573,069	0	162,593	8,928,094	13,409,723
<i>Total Deferred Inflows of Resources</i>	<u>14,676,683</u>	<u>18,127,905</u>	<u>0</u>	<u>162,593</u>	<u>12,228,220</u>	<u>45,195,401</u>
Fund Balances						
Nonspendable	6,449,696	10,044	0	0	476,444	6,936,184
Restricted	104,463	24,925,477	2,183,937	660,043	32,260,009	60,133,929
Assigned	715,287	0	0	0	370,149	1,085,436
Unassigned (Deficit)	9,435,825	0	0	0	(1,549,021)	7,886,804
<i>Total Fund Balances</i>	<u>16,705,271</u>	<u>24,935,521</u>	<u>2,183,937</u>	<u>660,043</u>	<u>31,557,581</u>	<u>76,042,353</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$35,783,515</u>	<u>\$43,935,230</u>	<u>\$6,004,848</u>	<u>\$1,354,703</u>	<u>\$49,516,501</u>	<u>\$136,594,797</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2019*

Total Governmental Funds Balances		\$76,042,353
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		70,114,337
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds:		
Delinquent Property Taxes	331,483	
Charges for Services	163,915	
Fines and Forfeitures	11,643	
Intergovernmental	7,201,865	
Special Assessments	5,124,120	
Loan Interest from Component Unit	576,697	
Total		13,409,723
Internal service funds are used by management to charge the costs of insurance and workers' compensation to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position:		
Net Position	347,365	
Internal Balances	6,732	
Compensated Absences	7,690	
Total		361,787
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental fund, an interest expenditure is reported when due.		(19,916)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(8,090,283)	
Special Assessment Bonds	(140,000)	
OPWC Loans	(66,824)	
Compensated Absences	(6,404,689)	
Deferred Charge on Refunding	15,423	
Total		(14,686,373)
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds:		
Net Pension Asset	454,510	
Deferred Outflows - Pension	26,262,619	
Net Pension Liability	(89,144,928)	
Deferred Inflows - Pension	(2,223,560)	
Total		(64,651,359)
The net OPEB liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds:		
Net OPEB Asset	172,525	
Deferred Outflows - OPEB	3,287,338	
Net OPEB Liability	(41,094,828)	
Deferred Inflows - OPEB	(630,399)	
Total		(38,265,364)
Net Position of Governmental Activities		\$42,305,188

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, 2019

	General	Achievement Center	School Sales Tax	Public Assistance	Other Governmental Funds	Total Governmental Funds
Revenues						
Property Taxes	\$10,515,232	\$16,114,798	\$0	\$0	\$3,703,025	\$30,333,055
Sales Taxes	14,110,272	17,108	14,107,101	0	0	28,234,481
Property Transfer Taxes	2,410,685	0	0	0	378,637	2,789,322
Charges for Services	7,504,570	23,386	0	0	6,769,544	14,297,500
Licenses and Permits	1,092,959	0	0	0	0	1,092,959
Fines and Forfeitures	372,343	0	0	0	61,009	433,352
Intergovernmental	4,724,065	7,235,811	0	6,836,368	28,092,645	46,888,889
Special Assessments	0	0	0	0	479,945	479,945
Interest	3,857,580	2,610	0	0	162,386	4,022,576
Rentals	1,828	0	0	0	478,608	480,436
Donations	0	6,281	0	6,188	380,056	392,525
Other	1,106,372	225,434	0	6,821	1,121,527	2,460,154
<i>Total Revenues</i>	<u>45,695,906</u>	<u>23,625,428</u>	<u>14,107,101</u>	<u>6,849,377</u>	<u>41,627,382</u>	<u>131,905,194</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	11,413,276	0	14,110,063	0	1,413,696	26,937,035
Judicial	9,014,238	0	0	0	3,095,396	12,109,634
Public Safety	20,105,166	0	0	0	6,128,407	26,233,573
Public Works	482,518	0	0	0	10,381,704	10,864,222
Health	0	20,214,209	0	0	6,423,433	26,637,642
Human Services	1,557,702	0	0	8,036,819	7,757,865	17,352,386
Economic Development and Assistance	55,000	0	0	0	1,127,848	1,182,848
Capital Outlay	0	0	0	0	4,403,439	4,403,439
Intergovernmental	362,000	0	0	0	0	362,000
Debt Service:						
Principal Retirement	0	0	0	0	863,993	863,993
Capital Appreciation Bond Interest	0	0	0	0	30,082	30,082
Interest and Fiscal Charges	0	0	0	0	374,063	374,063
<i>Total Expenditures</i>	<u>42,989,900</u>	<u>20,214,209</u>	<u>14,110,063</u>	<u>8,036,819</u>	<u>41,999,926</u>	<u>127,350,917</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,706,006</u>	<u>3,411,219</u>	<u>(2,962)</u>	<u>(1,187,442)</u>	<u>(372,544)</u>	<u>4,554,277</u>
Other Financing Sources (Uses)						
Sale of Capital Assets	11,679	0	0	0	0	11,679
Transfers In	0	0	0	1,356,790	2,199,867	3,556,657
Transfers Out	(2,192,294)	(837,000)	0	0	(527,363)	(3,556,657)
<i>Total Other Financing Sources (Uses)</i>	<u>(2,180,615)</u>	<u>(837,000)</u>	<u>0</u>	<u>1,356,790</u>	<u>1,672,504</u>	<u>11,679</u>
<i>Net Change in Fund Balances</i>	525,391	2,574,219	(2,962)	169,348	1,299,960	4,565,956
<i>Fund Balances Beginning of Year - Restated (See Note 3)</i>	<u>16,179,880</u>	<u>22,361,302</u>	<u>2,186,899</u>	<u>490,695</u>	<u>30,257,621</u>	<u>71,476,397</u>
<i>Fund Balances End of Year</i>	<u>\$16,705,271</u>	<u>\$24,935,521</u>	<u>\$2,183,937</u>	<u>\$660,043</u>	<u>\$31,557,581</u>	<u>\$76,042,353</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, 2019*

Net Change in Fund Balances - Total Governmental Funds		\$4,565,956
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
This is the amount by which capital outlay exceeded depreciation in the current period:		
Capital Assets Additions	4,932,592	
Current Year Depreciation	<u>(3,071,441)</u>	
Total		1,861,151
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.		
		(656,207)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:		
Delinquent Property Taxes	(21,639)	
Charges for Services	22,668	
Fines and Forfeitures	(1,415)	
Intergovernmental	1,317,445	
Special Assessments	130,365	
Loan Interest from Component Unit	<u>204,223</u>	
Total		1,651,647
Repayment of bond and loan principal and capital appreciation bond interest are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position:		
Principal Retirement	863,993	
Capital Appreciation Bonds Interest	<u>30,082</u>	
Total		894,075
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due:		
Accrued Interest	2,939	
Accretion on Bonds	(4,240)	
Amortization of Bond Premium	22,724	
Amortization of Deferred Charge on Refunding	<u>(1,624)</u>	
Total		19,799
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.		
		49,317
The internal service funds used by management to charge the costs of insurance and workers' compensation to individual funds are not reported in the entity-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities:		
Change in Net Position	(1,379,197)	
Internal Balances	173,658	
Compensated Absences	<u>3,866</u>	
Total		(1,201,673)
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows:		
Pension	6,409,776	
OPEB	<u>45,253</u>	
Total		6,455,029
Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB liabilities/assets are reported as pension/OPEB expense in the statement of activities:		
Pension	(19,277,688)	
OPEB	<u>(3,545,925)</u>	
Total		<u>(22,823,613)</u>
<i>Change in Net Position of Governmental Activities</i>		<u><u>(\$9,184,519)</u></u>

See accompanying notes to the basic financial statements

Medina County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2019*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$10,119,122	\$10,218,195	\$10,639,002	\$420,807
Sales Taxes	13,294,427	13,424,588	13,977,441	552,853
Property Transfer Taxes	2,292,886	2,315,335	2,410,685	95,350
Charges for Services	8,671,002	8,726,645	7,694,737	(1,031,908)
Licenses and Permits	1,037,150	1,047,305	1,090,435	43,130
Fines and Forfeitures	353,048	356,504	371,186	14,682
Intergovernmental	4,951,513	4,990,597	4,559,145	(431,452)
Interest	2,629,754	2,655,501	2,764,860	109,359
Rentals	1,739	1,756	1,828	72
Other	601,040	606,532	1,106,372	499,840
<i>Total Revenues</i>	<u>43,951,681</u>	<u>44,342,958</u>	<u>44,615,691</u>	<u>272,733</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	10,734,842	11,353,096	10,014,525	1,338,571
Judicial	7,390,912	7,816,274	7,253,453	562,821
Public Safety	14,992,374	15,876,686	14,980,455	896,231
Public Works	367,593	389,325	304,510	84,815
Human Services	1,997,261	2,161,742	1,709,315	452,427
Economic Development and Assistance	51,887	55,000	55,000	0
Employee Fringe Benefits	9,597,640	10,173,355	9,909,728	263,627
Intergovernmental	348,171	362,000	362,000	0
<i>Total Expenditures</i>	<u>45,480,680</u>	<u>48,187,478</u>	<u>44,588,986</u>	<u>3,598,492</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,528,999)</u>	<u>(3,844,520)</u>	<u>26,705</u>	<u>3,871,225</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	11,679	11,679	11,679	0
Transfers Out	(2,109,606)	(2,109,606)	(2,192,294)	(82,688)
<i>Total Other Financing Sources (Uses)</i>	<u>(2,097,927)</u>	<u>(2,097,927)</u>	<u>(2,180,615)</u>	<u>(82,688)</u>
<i>Net Change in Fund Balance</i>	(3,626,926)	(5,942,447)	(2,153,910)	3,788,537
<i>Fund Balance Beginning of Year</i>	9,446,058	9,446,058	9,446,058	0
Prior Year Encumbrances Appropriated	1,101,489	1,101,489	1,101,489	0
<i>Fund Balance End of Year</i>	<u>\$6,920,621</u>	<u>\$4,605,100</u>	<u>\$8,393,637</u>	<u>\$3,788,537</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Achievement Center Fund
For the Year Ended December 31, 2019*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$16,424,882	\$16,424,882	\$16,156,720	(\$268,162)
Sales Taxes	17,392	17,392	17,108	(284)
Charges for Services	9,048	9,048	8,900	(148)
Intergovernmental	7,386,139	7,386,139	7,265,549	(120,590)
Interest	2,653	2,653	2,610	(43)
Donations	6,385	6,385	6,281	(104)
Other	229,176	229,176	225,434	(3,742)
<i>Total Revenues</i>	<u>24,075,675</u>	<u>24,075,675</u>	<u>23,682,602</u>	<u>(393,073)</u>
Expenditures				
Current:				
Health	18,822,987	18,884,567	16,497,793	2,386,774
Employee Fringe Benefits	6,018,895	6,356,515	5,309,973	1,046,542
<i>Total Expenditures</i>	<u>24,841,882</u>	<u>25,241,082</u>	<u>21,807,766</u>	<u>3,433,316</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(766,207)	(1,165,407)	1,874,836	3,040,243
Other Financing Uses				
Transfers Out	(837,000)	(837,000)	(837,000)	0
<i>Net Change in Fund Balance</i>	(1,603,207)	(2,002,407)	1,037,836	3,040,243
<i>Fund Balance Beginning of Year</i>	22,215,425	22,215,425	22,215,425	0
Prior Year Encumbrances Appropriated	681,957	681,957	681,957	0
<i>Fund Balance End of Year</i>	<u>\$21,294,175</u>	<u>\$20,894,975</u>	<u>\$23,935,218</u>	<u>\$3,040,243</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
School Sales Tax Fund
For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Sales Taxes	\$14,000,000	\$14,000,000	\$13,974,501	(\$25,499)
Expenditures				
Current:				
General Government:				
Legislative and Executive	13,750,000	14,000,000	13,892,024	107,976
<i>Net Change in Fund Balance</i>	250,000	0	82,477	82,477
<i>Fund Balance Beginning of Year</i>	3,473,338	3,473,338	3,473,338	0
<i>Fund Balance End of Year</i>	<u>\$3,723,338</u>	<u>\$3,473,338</u>	<u>\$3,555,815</u>	<u>\$82,477</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, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$7,197,870	\$7,197,870	\$6,836,575	(\$361,295)
Donations	6,515	6,515	6,188	(327)
Other	7,181	7,181	6,821	(360)
<i>Total Revenues</i>	<u>7,211,566</u>	<u>7,211,566</u>	<u>6,849,584</u>	<u>(361,982)</u>
Expenditures				
Current:				
Human Services	7,816,189	8,041,240	7,332,665	708,575
Employee Fringe Benefits	1,643,736	1,688,120	1,596,779	91,341
<i>Total Expenditures</i>	<u>9,459,925</u>	<u>9,729,360</u>	<u>8,929,444</u>	<u>799,916</u>
<i>Excess of Revenues Under Expenditures</i>	(2,248,359)	(2,517,794)	(2,079,860)	437,934
Other Financing Sources				
Transfers In	1,356,790	1,356,790	1,356,790	0
<i>Net Change in Fund Balance</i>	(891,569)	(1,161,004)	(723,070)	437,934
<i>Fund Balance Beginning of Year</i>	980,205	980,205	980,205	0
Prior Year Encumbrances Appropriated	356,487	356,487	356,487	0
<i>Fund Balance End of Year</i>	<u>\$445,123</u>	<u>\$175,688</u>	<u>\$613,622</u>	<u>\$437,934</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2019

	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	\$21,812,581	\$4,759,036	\$1,963,048	\$28,534,665	\$2,265,443
Materials and Supplies Inventory	204,147	144,675	0	348,822	0
Accounts Receivable	2,293,690	1,599,100	508,582	4,401,372	0
Interfund Receivable	14,964	0	0	14,964	0
<i>Total Current Assets</i>	<u>24,325,382</u>	<u>6,502,811</u>	<u>2,471,630</u>	<u>33,299,823</u>	<u>2,265,443</u>
<i>Noncurrent Assets</i>					
Investment in Joint Venture	0	5,649,288	0	5,649,288	0
Net Pension Asset	44,344	5,543	0	49,887	0
Non-Depreciable Capital Assets	36,839,372	288,293	1,752,175	38,879,840	0
Depreciable Capital Assets, Net	126,078,425	104,988,050	6,071,437	237,137,912	0
<i>Total Noncurrent Assets</i>	<u>162,962,141</u>	<u>110,931,174</u>	<u>7,823,612</u>	<u>281,716,927</u>	<u>0</u>
<i>Total Assets</i>	<u>187,287,523</u>	<u>117,433,985</u>	<u>10,295,242</u>	<u>315,016,750</u>	<u>2,265,443</u>
Deferred Outflows of Resources					
Pension	2,531,224	332,196	0	2,863,420	0
OPEB	318,836	39,854	0	358,690	0
<i>Total Deferred Outflows of Resources</i>	<u>2,850,060</u>	<u>372,050</u>	<u>0</u>	<u>3,222,110</u>	<u>0</u>
Liabilities					
<i>Current Liabilities</i>					
Accounts Payable	588,277	380,594	549,752	1,518,623	183,188
Contracts Payable	136,047	0	16,792	152,839	0
Accrued Wages and Benefits	194,101	35,980	11,000	241,081	9,580
Payroll Withholding Payable	70,024	18,588	4,769	93,381	3,872
Interfund Payable	601	0	0	601	0
Accrued Interest Payable	0	419	0	419	0
Intergovernmental Payable	106,835	19,701	59,946	186,482	4,275
Compensated Absences Payable	108,013	69,011	6	177,030	176
OWDA Loans Payable	3,295,204	3,580,696	108,690	6,984,590	0
OPWC Loans Payable	70,118	16,794	0	86,912	0
Rural Lorain Loan Payable	0	18,835	0	18,835	0
Claims Payable	0	0	0	0	1,709,473
<i>Total Current Liabilities</i>	<u>4,569,220</u>	<u>4,140,618</u>	<u>750,955</u>	<u>9,460,793</u>	<u>1,910,564</u>
<i>Long-Term Liabilities (net of current portion)</i>					
Compensated Absences Payable	746,062	111,240	53,691	910,993	7,514
OWDA Loans Payable	46,102,123	19,298,849	1,397,760	66,798,732	0
OPWC Loans Payable	1,248,304	8,397	0	1,256,701	0
Rural Lorain Loan Payable	0	19,042	0	19,042	0
Net Pension Liability	8,472,328	1,059,039	0	9,531,367	0
Net OPEB Liability	4,009,252	501,156	0	4,510,408	0
<i>Total Long-Term Liabilities</i>	<u>60,578,069</u>	<u>20,997,723</u>	<u>1,451,451</u>	<u>83,027,243</u>	<u>7,514</u>
<i>Total Liabilities</i>	<u>65,147,289</u>	<u>25,138,341</u>	<u>2,202,406</u>	<u>92,488,036</u>	<u>1,918,078</u>
Deferred Inflows of Resources					
Pension	669,564	240,755	0	910,319	0
OPEB	371,552	154,808	0	526,360	0
<i>Total Deferred Inflows of Resources</i>	<u>1,041,116</u>	<u>395,563</u>	<u>0</u>	<u>1,436,679</u>	<u>0</u>
Net Position					
Net Investment in Capital Assets	112,202,048	82,333,730	6,317,162	200,852,940	0
Unrestricted	11,747,130	9,938,401	1,775,674	23,461,205	347,365
<i>Total Net Position</i>	<u>\$123,949,178</u>	<u>\$92,272,131</u>	<u>\$8,092,836</u>	<u>224,314,145</u>	<u>\$347,365</u>

Net position reported for business-type activities in the statement of net position are different because their share of internal service fund assets and liabilities is included. (6,732)

Net position of business-type activities \$224,307,413

See accompanying notes to the basic financial statements

Medina County, Ohio
*Statement of Revenues, Expenses
and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2019*

	Business-Type Activities				Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Total	
Operating Revenues					
Charges for Services	\$18,724,850	\$11,466,514	\$7,453,091	\$37,644,455	\$13,543,080
Other	0	0	0	0	14,900
<i>Total Operating Revenues</i>	<u>18,724,850</u>	<u>11,466,514</u>	<u>7,453,091</u>	<u>37,644,455</u>	<u>13,557,980</u>
Operating Expenses					
Personal Services	7,661,855	1,283,749	395,718	9,341,322	376,514
Materials and Supplies	1,811,498	610,987	42,421	2,464,906	435
Contractual Services	2,879,269	3,592,122	6,926,584	13,397,975	3,081,097
Claims	0	0	0	0	11,204,317
Other Operating Expenses	686,812	144,626	339,225	1,170,663	274,814
Depreciation	4,986,518	2,735,331	268,240	7,990,089	0
<i>Total Operating Expenses</i>	<u>18,025,952</u>	<u>8,366,815</u>	<u>7,972,188</u>	<u>34,364,955</u>	<u>14,937,177</u>
<i>Operating Income (Loss)</i>	<u>698,898</u>	<u>3,099,699</u>	<u>(519,097)</u>	<u>3,279,500</u>	<u>(1,379,197)</u>
Non-Operating Revenues (Expenses)					
Loss on Disposal of Capital Assets	0	(972)	0	(972)	0
Equity Loss in Joint Venture	0	(53,571)	0	(53,571)	0
Interest and Fiscal Charges	(1,674,746)	(949,062)	(19,215)	(2,643,023)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(1,674,746)</u>	<u>(1,003,605)</u>	<u>(19,215)</u>	<u>(2,697,566)</u>	<u>0</u>
<i>Income (Loss) Before Capital Contributions</i>	<u>(975,848)</u>	<u>2,096,094</u>	<u>(538,312)</u>	<u>581,934</u>	<u>(1,379,197)</u>
Capital Contributions	4,436,295	5,764,109	0	10,200,404	0
<i>Change in Net Position</i>	<u>3,460,447</u>	<u>7,860,203</u>	<u>(538,312)</u>	<u>10,782,338</u>	<u>(1,379,197)</u>
<i>Net Position Beginning of Year - Restated (See Note 3)</i>	<u>120,488,731</u>	<u>84,411,928</u>	<u>8,631,148</u>	<u>213,531,807</u>	<u>1,726,562</u>
<i>Net Position End of Year</i>	<u>\$123,949,178</u>	<u>\$92,272,131</u>	<u>\$8,092,836</u>	<u>224,314,145</u>	<u>\$347,365</u>
Some amounts reported for business-type activities in the statement of activities are different because their share of the change in internal service fund assets and liabilities is included.				<u>(173,658)</u>	
Change in net position of business-type activities				<u>\$10,608,680</u>	

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019

	Business-Type Activities			Totals	Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management		
Increase (Decrease) in Cash and Cash Equivalents					
Cash Flows from Operating Activities					
Cash Received from Customers	\$18,993,483	\$11,404,059	\$7,492,469	\$37,890,011	\$0
Cash Received from Interfund Services Provided	0	0	0	0	13,543,080
Other Cash Receipts	0	0	0	0	14,900
Cash Paid to Employees	(6,938,124)	(1,311,238)	(397,352)	(8,646,714)	(364,414)
Cash Paid to Suppliers for Goods and Services	(4,637,200)	(4,261,345)	(7,311,512)	(16,210,057)	(2,906,588)
Cash Paid for Claims	0	0	0	0	(10,274,031)
Other Cash Payments	(686,812)	(144,626)	(339,225)	(1,170,663)	(274,814)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>6,731,347</u>	<u>5,686,850</u>	<u>(555,620)</u>	<u>11,862,577</u>	<u>(261,867)</u>
Cash Flows from Capital and Related Financing Activities					
Capital Contributions	1,269,121	597,737	0	1,866,858	0
Payments for Capital Acquisition	(4,895,617)	(376,703)	(1,212,175)	(6,484,495)	0
OWDA Loans Issued	3,770,608	287,909	1,223,618	5,282,135	0
OPWC Loans Issued	311,173	0	0	311,173	0
Principal Paid on OWDA Loans	(4,691,169)	(3,652,253)	(103,120)	(8,446,542)	0
Interest Paid on OWDA Loans	(1,674,746)	(947,599)	(19,215)	(2,641,560)	0
Principal Paid on OPWC Loans	(105,179)	(25,192)	0	(130,371)	0
Principal Paid on Rural Lorain Loan	0	(18,629)	0	(18,629)	0
Interest Paid on Rural Lorain Loan	0	(1,669)	0	(1,669)	0
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(6,015,809)</u>	<u>(4,136,399)</u>	<u>(110,892)</u>	<u>(10,263,100)</u>	<u>0</u>
Increase (Decrease) in Cash and Cash Equivalents	715,538	1,550,451	(666,512)	1,599,477	(261,867)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>21,097,043</u>	<u>3,208,585</u>	<u>2,629,560</u>	<u>26,935,188</u>	<u>2,527,310</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$21,812,581</u>	<u>\$4,759,036</u>	<u>\$1,963,048</u>	<u>\$28,534,665</u>	<u>\$2,265,443</u>

(continued)

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2019

	Business-Type Activities			Totals	Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management		
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities					
Operating Income (Loss)	\$698,898	\$3,099,699	(\$519,097)	\$3,279,500	(\$1,379,197)
<i>Adjustments:</i>					
Depreciation	4,986,518	2,735,331	268,240	7,990,089	0
(Increase) Decrease in Assets:					
Materials and Supplies Inventory	31,629	(19,316)	0	12,313	0
Accounts Receivable	276,710	(62,455)	39,378	253,633	0
Interfund Receivable	(8,077)	0	0	(8,077)	0
Net Pension Asset	(13,317)	(1,665)	0	(14,982)	0
(Increase) Decrease in Deferred Outflows - Pension	1,886,824	401,795	0	2,288,619	0
(Increase) Decrease in Deferred Outflows - OPEB	211,361	26,420	0	237,781	0
Increase (Decrease) in Liabilities:					
Accounts Payable	108,439	67,501	(353,972)	(178,032)	174,944
Contracts Payable	(83,658)	(86,307)	11,454	(158,511)	0
Accrued Wages and Benefits	(3,598)	914	(524)	(3,208)	9,580
Payroll Withholding Payable	(41,741)	(11,150)	(2,658)	(55,549)	(2,307)
Interfund Payable	601	(73)	0	528	0
Intergovernmental Payable	(30,403)	(24,455)	(4,440)	(59,298)	961
Compensated Absences Payable	(17,154)	(16,713)	5,999	(27,868)	3,866
Claims Payable	0	0	0	0	930,286
Net Pension Liability	(9,191)	(1,149)	0	(10,340)	0
Net OPEB Liability	219,618	27,452	0	247,070	0
Increase (Decrease) in Deferred Inflows - Pension	(1,094,540)	(301,263)	0	(1,395,803)	0
Increase (Decrease) in Deferred Inflows - OPEB	(387,572)	(147,716)	0	(535,288)	0
<i>Total Adjustments</i>	<u>6,032,449</u>	<u>2,587,151</u>	<u>(36,523)</u>	<u>8,583,077</u>	<u>1,117,330</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$6,731,347</u>	<u>\$5,686,850</u>	<u>(\$555,620)</u>	<u>\$11,862,577</u>	<u>(\$261,867)</u>

Noncash Activities:

During 2019, the Medina County Sewer District received donated capital assets from developers in the amount of \$3,167,174 and the Medina County Water District received donated capital assets from developers in the amount of \$5,166,372. These amounts are included in capital contributions.

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2019

Assets

Equity in Pooled Cash and Cash Equivalents	\$19,243,361
Cash and Cash Equivalents in Segregated Accounts	2,767,912
Intergovernmental Receivable	4,573,299
Property and Other Taxes Receivable	274,254,040
Special Assessments Receivable	2,784,673

Total Assets 303,623,285

Liabilities

Accounts Payable and Other Liabilities	680,932
Intergovernmental Payable	<u>14,894,109</u>

Total Liabilities 15,575,041

Deferred Inflows of Resources

Property Taxes	<u>273,714,248</u>
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Net Position

Restricted for:	
Individuals, Organizations and Other Governments	<u><u>\$14,333,996</u></u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2019

Additions	
Intergovernmental	\$9,172,522
Amounts Received as Fiscal Agent	19,174,502
Licenses, Permits and Fees for Other Governments	832,101
Fines and Forfeitures for Other Governments and Individuals	51,463,896
Property Tax and Special Assessment Collections for Other Governments	239,123,038
Amounts Received for Others	<u>5,594</u>
<i>Total Additions</i>	<u>319,771,653</u>
Deductions	
Distributions of State Funds to Other Governments	9,171,487
Distributions as Fiscal Agent	18,439,244
Licenses, Permits and Fees Distributions to Other Governments	832,448
Fines and Forfeitures Distributions to Other Governments and Individuals	1,468,155
Property Tax and Special Assessment Distributions to Other Governments	238,741,084
Distributions to State	49,995,767
Other Distributions	<u>5,594</u>
<i>Total Deductions</i>	<u>318,653,779</u>
<i>Net Increase in Fiduciary Net Position</i>	1,117,874
<i>Net Position Beginning of Year - Restated (See Note 3)</i>	<u>13,216,122</u>
<i>Net Position End of Year</i>	<u><u>\$14,333,996</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, 2019

Note 1 – Reporting Entity

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

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

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

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt or the levying of taxes, and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

Discretely Presented Component Unit The County's only component unit is the Medina County Port Authority (the Authority).

Medina County Port Authority The Medina County Port Authority is a statutorily created political subdivision of the State under the authority of the Ohio Revised Code Sections 4582.21 through 4582.59. The Authority was established to assist the County of Medina in carrying out its purpose of promoting projects that will provide for the creation of jobs and employment opportunities and improve the economic welfare of the people residing in the County, as well as to encourage projects to enhance, foster, aid, provide or promote transportation, economic development, housing, recreation, education, governmental operations, culture, and research within the territory served by the Authority. The County Commissioners appoint a voting majority of the Authority's nine Board of Director members and a financial benefit/burden exists. As a result, the Authority is reported as a discretely presented component unit of Medina County in accordance with Governmental Accounting Standards Board (GASB) Statement No. 61, *The Financial Reporting Entity – An Amendment of GASB Statements No. 14 and No. 34* and Statement No. 80, *Blending Requirements for Certain Component Units An Amendment of GASB Statement No. 14*. Separately issued financial statements can be obtained from the Medina County Port Authority, 144 North Broadway, Medina, Ohio 44256.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

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

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

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

Information in the following notes to the basic financial statements is applicable to the primary government. Information for the component unit is presented in Note 29.

Note 2 – Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

The statement of net position presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for business-type activities of the

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

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

Fund Accounting

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

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

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

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

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

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

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

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

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

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

Fiduciary Funds Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics. The County's only fiduciary funds are custodial funds, which are used to collect and distribute taxes and various State and Federal monies to local governments within the County and to account for funds of the County General Health District, the Soil and Water Conservation District, Family First Council, and the County Park District, and other miscellaneous purposes.

Measurement Focus

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Like the government-wide statements, all proprietary and fiduciary funds are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. In fiduciary funds, a liability to the beneficiaries of fiduciary activity is recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities other than those to beneficiaries are recognized using the economic resources measurement focus.

For proprietary funds, the statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Fiduciary funds present a statement of changes in fiduciary net position which reports additions to and deductions from custodial funds.

Basis of Accounting

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

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

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

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

Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources include a deferred charge on

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

refunding, pension, and OPEB reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension and OPEB plans are explained in Notes 26 and 27.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2019, but which were levied to finance 2020 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, charges for services, fines and forfeitures, intergovernmental grants, and special assessments. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 19. Deferred inflows of resources related to pension and OPEB are reported on the government-wide statement of net position (See Notes 26 and 27).

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

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

Budgetary Data

All funds, other than custodial funds, are legally required to be budgeted and appropriated. These custodial funds are not required to be budgeted and appropriated and therefore are not included in the Accountability and Compliance note (Note 4). The major documents prepared are the tax budget, the appropriation resolution and the certificate of estimated resources, which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount that the County Commissioners may appropriate.

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

Cash and Investments

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

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

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

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

During 2019, investments were limited to first American funds treasury obligations, federal national mortgage association bonds, federal home loan bank bonds, federal farm credit bank bonds, federal home loan mortgage corporation bonds, negotiable certificates of deposit, commercial paper, treasury notes, first American funds government obligations mutual fund, and STAR Ohio. Investments, except for STAR Ohio, are reported at fair value which is based on quoted market prices.

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

For 2019, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates; however, twenty-four hours advance notice is appreciated for deposits and withdrawals of \$25 million or more. STAR Ohio reserves the right to limit the transactions to \$100 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2019 amounted to \$3,857,580, which includes \$3,593,677 assigned from other County funds.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

Restricted Assets

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

Inventory

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

Capital Assets

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

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

All capital assets are depreciated except for land and construction in progress. 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 replacement. Depreciation is computed using the straight-line method over the following useful lives:

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

Contributions of Capital

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

Interfund Balances

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are receivables and payables resulting from short-term interfund loans are reported as "interfund receivables/payables." Interfund loans which do not represent available expendable resources are classified as nonspendable fund balance. These amounts are eliminated in the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

Deferred inflows of resources and deferred outflows of resources from the change in internal proportionate share related to pension items are eliminated in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts between governmental and business-type activities. These residual amounts are eliminated in the total column of the entity wide statement of net position.

Compensated Absences

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

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

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

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

Pensions/Other Postemployment Benefits (OPEB)

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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 liabilities in the fund financial statements only to the extent that they are due for payment during the current fiscal year. Net pension/OPEB liabilities should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plans' fiduciary net position is not sufficient for payment of those benefits.

Net Position

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

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

Fund Balance

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

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the Commissioners. In the general fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by County Resolution, or by State Statute. State statute authorized the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioners assigned fund balance to cover a gap between 2020's estimated revenues and appropriated budget.

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

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

Operating Revenues and Expenses

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

Interfund Activity

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

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

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

Premiums

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Deferred Charges on Refunding

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

Estimates

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

Note 3 – Changes in Accounting Principles and Restatement of Fund Balance and Net Position

Changes in Accounting Principles

The Governmental Accounting Standards Board (GASB) recently issued GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The County evaluated implementing these certain GASB pronouncements based on the guidance in GASB 95.

For 2019, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, and related guidance from (GASB) Implementation Guide No. 2019-2, *Fiduciary Activities*.

GASB Statement No. 84 established specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business type activities should report their fiduciary activities. Due to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds. At December 31, 2018, the County's agency funds reported assets and liabilities of \$321,707,467. The County reviewed its agency funds and certain funds will be reported in the new fiduciary fund classification of custodial funds, while other funds have been reclassified as governmental funds. These changes were incorporated in the County's 2019 financial statements and restated the beginning fund balance/net position of various funds as of December 31, 2018, as described as follows.

GASB Statement 88 improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. These changes were incorporated in the County's fiscal year 2019 financial statements; however, there was no effect on beginning net position/fund balance.

For 2019, the County also implemented the Governmental Accounting Standards Board's (GASB) *Implementation Guide No. 2018-1*. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on beginning net position/fund balance.

Also, during 2019, it was determined that general fund balance was understated due to a loan with the Medina County Port Authority. This only affected fund balance.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Restatement of Fund Balances and Net Position

The implementation of GASB Statement No. 84 and the Port Authority loan restatement had the following effect on fund balance as of December 31, 2018:

	General	Achievement Center	School Sales Tax	Public Assistance	Other Governmental Funds	Total Governmental Funds
Fund Balances, December 31, 2018	\$10,859,516	\$21,794,704	\$2,186,899	\$490,695	\$29,072,917	\$64,404,731
Adjustments:						
GASB Statement 84	603,284	566,598	0	0	1,184,704	2,354,586
Port Authority Loan	4,717,080	0	0	0	0	4,717,080
Restated Fund Balances, December 31, 2018	<u>\$16,179,880</u>	<u>\$22,361,302</u>	<u>\$2,186,899</u>	<u>\$490,695</u>	<u>\$30,257,621</u>	<u>\$71,476,397</u>

	Medina County Sewer District	Medina County Water District	Solid Waste Management	Total	Governmental Activities - Internal Service
Net Position, December 31, 2018	\$120,458,512	\$84,407,119	\$8,631,148	\$213,496,779	\$1,726,562
Adjustment:					
GASB Statement 84	30,219	4,809	0	35,028	0
Restated Net Position, December 31, 2018	<u>\$120,488,731</u>	<u>\$84,411,928</u>	<u>\$8,631,148</u>	213,531,807	<u>\$1,726,562</u>
			Internal Activity	<u>166,926</u>	
			Restated Net Position December 31, 2018	<u>\$213,698,733</u>	

The implementation of GASB Statement No. 84 had the following effect on net position as of December 31, 2018:

	Governmental Activities	Business-Type Activities
Net Position December 31, 2018	\$49,135,121	\$213,663,705
Adjustment:		
GASB Statement 84	2,354,586	35,028
Restated Net Position December 31, 2018	<u>\$51,489,707</u>	<u>\$213,698,733</u>

The implementation of GASB Statement No. 84 had the following effect on fiduciary net position as of December 31, 2018:

	Fiduciary Funds	
	Agency	Custodial
Net Position December 31, 2018	\$0	\$0
Adjustments:		
Assets	(321,707,467)	(49,027,637)
Liabilities	(321,707,467)	(304,479,326)
Deferred Inflows of Resources	0	242,235,567
Restated Net Position December 31, 2018	<u>\$0</u>	<u>\$13,216,122</u>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 4 – Accountability and Compliance

Accountability

The following funds had a deficit fund balance as of December 31, 2019:

<i>Special Revenue Funds:</i>	
Child Support Enforcement	\$189,430
Community Development Block Grant	165,940
Ohio Criminal Justice Service	4,756
Radio Systems Donations	77,756
Safe Communities	9,668
Title IV-D	78,287
Victim Assistance	2,325
<i>Debt Service Fund:</i>	
Special Assessment Bond Retirement	450,473
<i>Capital Projects Fund:</i>	
County Capital Improvements	570,386

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

Compliance

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

<i>Special Revenue Funds:</i>	
Child Support Enforcement	\$139,059
Community Development Block Grant	58,413
Ohio Criminal Justice Service	3,299
Radio Systems Donations	77,756
Safe Communities	13,979
Title IV-D	60,524
Victim Assistance	8,023
<i>Debt Service Fund:</i>	
Special Assessment Bond Retirement	30,460

These cash deficits are a result of monies being expended with the expectation that the County will be reimbursed during 2019.

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 5 – Budgetary Basis of Accounting

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

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

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

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

	Net Change in Fund Balance			
	General	Achievement Center	School Sales Tax	Public Assistance
GAAP Basis	\$525,391	\$2,574,219	(\$2,962)	\$169,348
Net Adjustment for Revenue Accruals	(2,016)	57,174	(132,600)	0
Beginning Fair Value Adjustment for Investments	(934,995)	0	0	0
Ending Fair Value Adjustment for Investments	(216,977)	0	0	0
Beginning Unrecorded Cash	108,917	0	0	207
Ending Unrecorded Cash	(35,144)	0	0	0
Net Adjustment for Expenditure Accruals	(271,573)	(946,648)	218,039	(418,035)
Encumbrances	(1,327,513)	(646,909)	0	(474,590)
Budget Basis	<u>(\$2,153,910)</u>	<u>\$1,037,836</u>	<u>\$82,477</u>	<u>(\$723,070)</u>

Note 6 – Deposits and Investments

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. or any state provided the notes are rated in the three highest categories by at least two nationally recognized standard rating services at the time of purchase and the notes mature not later than three years after purchase;
11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and,
12. Up to two percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government, subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Except as noted above, an investment must mature within five years from the date of settlement, unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

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

Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At December 31, 2019, \$1,170,876 of the County's total bank balance of \$12,729,939 was exposed to custodial credit risk because those deposits were uninsured and uncollateralized. Two of the County's financial institutions participate in the Ohio Pooled Collateral System (OPCS) and were approved for a reduced collateral floor of 50 percent, resulting in the uninsured and uncollateralized balance.

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

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

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

At December 31, 2019, the County's Achievement Center Special Revenue Fund had a cash balance of \$164,336 with NEON, a jointly governed organization (See Note 20). The money is held by NEON in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments with NEON as a whole may be obtained from their audit report. To obtain financial information, write to the North East Ohio Network, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515-1895.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Investments

Investments are reported at fair value. As of December 31, 2019, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Standard & Poor's Rating	Percent of Total Investments
Fair Value - Level 1 Inputs:				
First American Funds Treasury Obligations	\$5,443,228	Less than one year	N/A	N/A %
Fair Value - Level 2 Inputs:				
Federal National Mortgage Association Bonds	9,545,389	Less than five years	AA+	8.33
Federal Home Loan Bank Bonds	10,768,073	Less than five years	AA+	9.40
Federal Farm Credit Bank Bonds	22,088,098	Less than five years	AA+	19.28
Federal Home Loan Mortgage Corporation Bonds	37,432,651	Less than five years	AA+	32.68
Negotiable Certificates of Deposit	7,255,078	Less than five years	N/A	6.33
Commercial Paper	9,377,820	Less than one year	A-1/A-1+	8.19
United States Treasury Notes	6,073,042	Less than five years	AA+	5.30
Total Fair Value - Level 2 Inputs	<u>107,983,379</u>			<u>89.52</u>
Net Asset Value Per Share:				
STAR Ohio	6,557,078	Less than one year	AAAm	N/A
Total Investments	<u>\$114,540,457</u>			<u>89.52 %</u>

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The preceding chart identifies the County's recurring fair value measurements as of December 31, 2019. The first American funds treasury obligations investment is measured at fair value and is valued using quoted market prices (Level 1 inputs). The County's remaining investments measured are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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

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

Credit Risk The Federal National Mortgage Association Bonds, Federal Home Loan Bank Bonds, Federal Farm Credit Bank Bonds, and Federal Home Loan Mortgage Corporation Bonds all carry a rating of AA+ by Standard & Poor's. The negotiable certificates of deposit and commercial paper are unrated. Ohio law requires that STAR Ohio 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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 7 – Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2019 for real and public utility property taxes represents collections of 2018 taxes.

2019 real property taxes were levied after October 1, 2019, on the assessed value as of January 1, 2019, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2019 real property taxes are collected in and intended to finance 2020.

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2019 public utility property taxes which became a lien December 31, 2018, are levied after October 1, 2019, and are collected in 2020 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2019, was \$7.07 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2019 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	
Residential/Agricultural	\$4,165,095,010
Other Real Estate	824,263,230
Personal Property	
Public Utility	<u>193,275,230</u>
Total Valuation	<u><u>\$5,182,633,470</u></u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various custodial funds of the County. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2019, and for which there is an enforceable claim. In governmental funds, the portion of the receivable not levied to finance 2019 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue, while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Note 8 – Sales and Use Tax

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Proceeds of the sales tax are credited to the general and achievement center funds. Proceeds of the school sales tax are credited to the school sales tax special revenue fund. A receivable is recognized at year end for amounts that will be received from sales which occurred during 2019.

Note 9 – Receivables

Receivables at December 31, 2019, consisted of property taxes, sales taxes, interest, loans, special assessments, accounts (billings for user charged services, including unbilled utility services) and intergovernmental receivables arising from grants, entitlements and shared revenues. All receivables are considered collectible in full, including accounts receivable which, if delinquent, may be certified and collected as special assessment, subject to foreclosure for nonpayment. All receivables, except property taxes, loans and special assessments, are expected to be collected within one year. Property taxes, although ultimately collectable, include some portion of delinquencies that will not be collected within one year.

Special assessments expected to be collected in more than one year amount to \$4,644,175 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$129,865.

In order to enhance the security for the Port Authority's Series 2010 Bonds related to the construction of its fiber optic cable network, the County has entered into a Bond Reserve Fund Non-Tax Revenue Contribution Agreement with the Port Authority, a discreetly presented component unit of the County. According to the terms of this agreement, the County will contribute, subject to appropriation, Non-Tax Revenues of the County in an amount sufficient to restore the balance in the Port Authority's Bond Reserve Fund to the Bond Reserve Requirement in the event that the Trustee draws amounts from the Bond Reserve Fund to pay Bond Service Charges on the Series 2010 Bonds when due, all in accordance with this Agreement and Trust Indenture. The Port Authority agrees to repay the County, with interest at a rate per annum based on the net average cost of funds to the Port Authority on the Series 2010 Bonds provided. All principal and interest shall be due and payable on June 1, 2031. As of year-end, the outstanding balance of the Port Authority's Series 2010 Bonds was \$10,615,000. The total amount contributed by the general fund of the County was \$6,129,451 at December 31, 2019, of which all is due in more than one year. Outstanding amounts will require repayment at an interest rate of 5.42 percent. The balance outstanding at December 31, 2019, includes accumulated interest of \$801,444, of which \$552,520 is the County's portion. To date, the County has not received any payments from the Port Authority. The entire balance is due in more than one year and is considered collectible in full.

The revolving loan program fund loaned monies to various businesses and has a receivable of \$186,585, of which \$169,868 is due in more than one year.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

A summary of the principal items of intergovernmental receivables follows:

<i>Governmental Activities:</i>	
Homestead and Rollback	\$2,080,311
Motor Vehicle License Registration	1,717,290
Gasoline Tax	1,511,517
Permissive Tax	1,115,349
Casino Monies	1,057,490
Local Government	882,888
Achievement Center Grants and Subsidies	596,129
Child Support Enforcement Grants and Subsidies	382,750
Cents Per Gallon	257,600
Public Assistance Grants and Subsidies	162,593
Auto Title	110,882
Board of Elections	83,609
Juvenile Drug Court Grants and Subsidies	79,389
Community Development Grants and Subsidies	70,682
County Prosecutor	66,518
ADAMH Grants and Subsidies	51,010
Sheriff's Receivable	47,413
Ohio Public Works Commission Grants and Subsidies	46,911
Office for Older Adults Grants and Subsidies	46,286
Municipal Fine Distribution	33,014
Transportation Program Grants and Subsidies	26,625
Victim Assistance Grants and Subsidies	8,521
Safe Communities Grants and Subsidies	5,480
Delinquent Advertising	3,915
Community Housing Improvement Grants and Subsidies	466
<i>Total Governmental Activities</i>	\$10,548,136

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 10 – Tax Abatements

As of December 31, 2019, 9 subdivisions within the County provide tax abatements through Community Reinvestment Area (CRA) Tax Abatements.

Community Reinvestment Area (CRA)

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

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

Overlapping Government	Amount of 2019 Taxes Abated
<i>Community Reinvestment Areas:</i>	
City of Medina:	
Residential	\$905
Commercial	71,234
City of Wadsworth	26,247
City of Brunswick:	
Residential	21,277
Commercial	110,184
Village of Seville	37,585
Hinckley Township	23,716
Liverpool Township	57,094
Montville Township	14,312
Granger Township	12,522
Sharon Township	37,702
Total Taxes Abated	\$412,778

Note 11 – Federal Food Stamp Program

The County's Department of Job and Family Services (Welfare) distributes, through contracting issuance centers, Federal food stamps to entitled recipients within Medina County. The receipt and issuance of these stamps have the characteristics of Federal "grants"; however, Job and Family Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. No activity was reported in 2019 due to the installation of an automated system.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 12 – Capital Assets

Capital asset activity for the year ended December 31, 2019, was as follows:

	Balance 01/01/19	Additions	Deletions	Balance 12/31/19
<i>Governmental Activities:</i>				
Capital Assets not being depreciated:				
Land	\$2,811,485	\$0	\$0	\$2,811,485
Construction in Progress	705,570	212,468	(531,603)	386,435
Total Capital Assets not being depreciated	3,517,055	212,468	(531,603)	3,197,920
Capital Assets being depreciated:				
Buildings	55,250,450	5,259	0	55,255,709
Improvements Other Than Buildings	7,891,453	810,144	0	8,701,597
Equipment	15,664,011	2,445,660	(1,488,952)	16,620,719
Infrastructure:				
Bridges	25,769,853	1,292,694	0	27,062,547
Roads	35,328,184	0	0	35,328,184
Culverts	4,847,279	266,751	0	5,114,030
Signals	309,835	0	0	309,835
Total Capital Assets being depreciated	145,061,065	4,820,508	(1,488,952)	148,392,621
Accumulated Depreciation:				
Buildings	(23,801,830)	(1,084,468)	0	(24,886,298)
Improvements Other Than Buildings	(1,413,824)	(210,862)	0	(1,624,686)
Equipment	(11,286,778)	(1,121,517)	1,263,964	(11,144,331)
Infrastructure:				
Bridges	(7,041,502)	(515,394)	0	(7,556,896)
Roads	(34,693,025)	(42,333)	0	(34,735,358)
Culverts	(1,121,953)	(96,867)	0	(1,218,820)
Signals	(309,815)	0	0	(309,815)
Total Accumulated Depreciation	(79,668,727)	(3,071,441) *	1,263,964	(81,476,204)
Capital Assets being depreciated, net	65,392,338	1,749,067	(224,988)	66,916,417
Governmental Activities Capital Assets, Net	\$68,909,393	\$1,961,535	(\$756,591)	\$70,114,337

* Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$803,369
Judicial	53,418
Public Safety	321,174
Public Works	1,107,802
Health	474,884
Human Services	310,794
Total	<u>\$3,071,441</u>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

	Balance 01/01/19	Additions	Deletions	Balance 12/31/19
<i>Business-Type Activities:</i>				
Capital Assets not being depreciated:				
Land	\$1,001,720	\$0	\$0	\$1,001,720
Construction in Progress	32,849,338	5,461,138	(432,356)	37,878,120
Total Capital Assets not being depreciated	33,851,058	5,461,138	(432,356)	38,879,840
Capital Assets being depreciated:				
Buildings	18,363,399	0	0	18,363,399
Improvements Other Than Buildings	108,447,803	10,947	0	108,458,750
Equipment	6,029,831	671,925	(87,655)	6,614,101
Infrastructure:				
Sewer Lines	147,879,475	3,599,519	0	151,478,994
Water Lines	130,986,137	5,506,868	0	136,493,005
Total Capital Assets being depreciated	411,706,645	9,789,259	(87,655)	421,408,249
Accumulated Depreciation:				
Buildings	(9,852,120)	(341,610)	0	(10,193,730)
Improvements Other Than Buildings	(86,858,322)	(1,633,237)	0	(88,491,559)
Equipment	(4,580,368)	(417,299)	86,683	(4,910,984)
Infrastructure:				
Sewer Lines	(43,980,286)	(3,003,776)	0	(46,984,062)
Water Lines	(31,095,835)	(2,594,167)	0	(33,690,002)
Total Accumulated Depreciation	(176,366,931)	(7,990,089)	86,683	(184,270,337)
Capital Assets being depreciated, net	235,339,714	1,799,170	(972)	237,137,912
Business-Type Activities Capital Assets, Net	\$269,190,772	\$7,260,308	(\$433,328)	\$276,017,752

During the year, \$3,167,174 in sewer lines and \$5,166,372 in water lines were donated by developers. Capital contributions also include amounts for tap-in fees.

Note 13 – Risk Management

Property and Liability

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2019, the County contracted with County Risk Sharing Authority, Incorporated (CORSA), a risk sharing pool (See Note 21), for liability and property insurance, medical/professional liability at the County Home, and coverage of foster parents. Coverage provided by CORSA is as follows:

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

	<u>Limits of Coverage</u>
General Liability	\$1,000,000
Law Enforcement Professional Liability	1,000,000
Automobile Liability	1,000,000
Errors and Omissions	1,000,000
Privacy and Security Liability	1,000,000
Excess Liability	5,000,000
Property	348,850,038
Equipment Breakdown	100,000,000
Crime	1,000,000
County Home Medical Liability	3,000,000
Jail Medical Liability	1,000,000
Foster Parents	6,000,000

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

Insurance Benefits

The County established a limited risk management program in 1987 for employee health insurance benefits. A third party administrator, Medical Mutual of Ohio, reviews and pays all claims on behalf of the County. During 2019, depending on the type of coverage the employee selects, the monthly premium paid by the County ranged from \$346 to \$880 for single coverage, from \$758 to \$2,089 for single plus-one coverage, and from \$1,364 to \$3,290 for family coverage. Employee contributions ranged from \$0 to \$127 for single coverage, from \$0 to \$258 for single plus-one coverage, and from \$0 to \$519 for family coverage. An excess coverage insurance policy covers individual claims in excess of \$175,000 and aggregate claims in excess of \$13,876,619.

The liability for unpaid claims costs of \$1,692,952 reported in the fund at December 31, 2019, 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 2018 and 2019 were:

Year	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2018	\$1,047,263	\$10,007,234	\$10,291,884	\$762,613
2019	762,613	11,048,910	10,118,571	1,692,952

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Workers' Compensation

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

The claims liability of \$16,521 reported in the fund at December 31, 2019, is based on an estimate by the County Auditor's Office and Sedgwick Claims Management Services. The claims liability reported in the workers' compensation internal service fund at December 31, 2018, 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 2018 and 2019 were:

Year	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2018	\$43,189	\$201,684	\$228,299	\$16,574
2019	16,574	155,407	155,460	16,521

Note 14 – Compensated Absences

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 15 – Long-Term Obligations

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

	Original Issue Year	Interest Rate	Issued Amount	Year of Maturity
Governmental Activities:				
General Obligation Bonds:				
2009 Refunding Bonds - Term	2009	4.00-4.70 %	\$1,760,000	2029
2012 Permanent Improvement Bonds - Serial	2012	1.50-2.00	660,000	2020
2012 Permanent Improvement Bonds - Term	2012	2.50-3.00	770,000	2027
2012 Permanent Improvement Bonds - CAB	2012	10.75	69,918	2019
2015 Various Purpose Bonds - Serial	2015	1.00-4.00	5,400,000	2030
<u>Direct Placement:</u>				
2016 Various Purpose Bonds - Serial	2016	2.75	1,800,000	2026
Special Assessment Bonds with Governmental Commitment:				
Water Improvements #5	2000	6.00	650,000	2019
Gateway Drive	2003	5.75-6.00	415,000	2023
OPWC Loans from Direct Borrowings:				
Westfield, Blake and Lodi Resurfacing	2010	0.00	22,065	2019
Granger Road Bridge #4 Replacement	2014	0.00	57,966	2044
Seville Road and Lovers Lane Improvements	2014	0.00	22,924	2045
Business-Type Activities:				
OWDA Loans from Direct Borrowings:				
<i>Medina County Sewer District:</i>				
Medina City Rehabilitation	2001	3.02	1,747,252	2020
Liverpool Treatment	2002	3.56	36,975,879	2023
Plum Creek	2002	3.64	1,844,522	2022
Route 252 Sewer	2003	3.95	587,464	2022
Reservoir Sewer Replacement	2005	3.81	1,215,095	2025
Valley City Sanitary Pump Station Replacement	2005	4.10	1,407,799	2026
Brunswick Sanitary Sewer Replacement	2006	4.09	1,167,359	2028
Sanitary Sewer Replacement	2007	4.11	1,600,700	2029
Sanitary Sewer Improvements	2009	4.11	311,286	2019
Sewer Replacement and Rehabilitation	2010	2.91	1,585,152	2032
Rustic Hills Sanitary Sewers	2011	3.27	2,570,749	2033
Poe Road Sewer Extension and Marks Road Lift Station	2014	3.31	100,936	2035
RCP Trunk Sewer Relining	2014	2.28	233,015	2036
Sanitary Sewer Rehabilitation and Replacement	2016	2.06	503,104	2022
Liverpool Digester	2017	2.85-3.35	36,870,852	Not Finalized
Sewer Rehabilitation	2018	3.09	594,245	2023

(continued)

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

	Original Issue Year	Interest Rate	Original Issue Amount	Year of Maturity
Business-Type Activities (continued):				
OWDA Loans from Direct Borrowings (continued):				
<i>Medina County Water District:</i>				
Route 162 Water Tower/Avon Lake	1996	5.85 %	\$2,731,477	2021
Water System Expansion	1999	6.32	1,216,567	2024
Water Distribution System	2000	5.73	2,129,497	2020
Metzger, Muntz and Sleepy Hollow	2001	5.56	942,260	2021
Northwest Storage	2001	4.38	3,960,550	2021
Lester Wolff	2002	6.41	1,167,264	2022
Spieth Road Waterline	2003	4.87	6,709,453	2023
Waterline and Pump Station	2003	4.65	2,791,274	2023
Remsen, Huffman, Hamlin Roads	2003	4.65	738,112	2022
Granger Tanks	2004	3.90	1,104,529	2022
Water System Expansion	2004	4.65	4,167,015	2024
Waterline Extensions	2005	4.40	2,984,260	2025
Foskett/Station/Beck Roads Waterline	2005	4.40	1,241,324	2025
State Route 18 Waterline Relocation	2005	3.85	887,903	2025
Waterline Extensions	2005	4.51	1,833,045	2025
Hinckley Township Storage and Water Tank	2005	4.00	3,105,658	2027
Granger and Medina Townships Waterline	2005	4.00	2,917,679	2027
Hinckley Township Waterline and Ledge Road Pump	2005	3.75	2,670,185	2027
Chatham Township Waterlines	2005	3.79	3,561,688	2027
Water Meters and Meter Shop	2006	4.56	1,975,863	2026
Plum Creek Waterline	2006	4.00	686,987	2028
Hinckley Waterline Phase 3	2006	3.82	1,389,196	2028
Westfield Center Water System Purchase	2007	3.62	834,993	2028
Westfield Center Water Plant Improvement	2008	4.21	4,326,187	2035
Hinckley Township Waterlines	2013	2.94	2,246,023	2035
Fenn Pearl Waterline Relocation and Tank Painting	2015	2.57	2,134,807	2036
Waterline Relocation and Route 162 Tower Painting	2016	2.46	1,192,965	Not Finalized
Westfield Tower Painting	2017	3.58	340,091	2023
<i>Solid Waste District:</i>				
MRF Equipment	2010	5.33	676,783	2022
Solid Waste District Building and Site Improvements	2019	3.34	1,223,618	Not Finalized
OPWC Loans from Direct Borrowings:				
<i>Medina County Sewer District:</i>				
Waterline Relocation	2012	0.00	483,380	2031
Sewer Rehabilitation	2015	0.00	369,000	2035
Sewer Rehabilitation and Replacement	2016	0.00	550,000	2037
Sanitary Sewer Replacement	2019	0.00	311,173	Not Finalized
<i>Medina County Water District:</i>				
Water Loop	2001	0.00	335,885	2021
Other Loan from Direct Borrowing:				
<i>Medina County Water District:</i>				
Rural Lorain County Waterline	2013	2.20	179,988	2021

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

A schedule of changes in bonds and other long-term obligations of the County during 2019 follows:

	Balance January 1, 2019	Additions	Reductions	Balance December 31, 2019	Amount Due In One Year
Governmental Activities:					
General Obligation Bonds:					
2009 Refunding Bonds - Term	\$1,760,000	\$0	\$210,000	\$1,550,000	\$220,000
Premium	28,090	0	2,675	25,415	0
2012 Permanent Improvement Bonds - Serial	100,000	0	0	100,000	100,000
2012 Permanent Improvement Bonds - Term	770,000	0	0	770,000	0
Premium	32,011	0	3,557	28,454	0
2012 Permanent Improvement Bonds - CAB	69,918	0	69,918	0	0
Accretion	25,842	4,240	30,082	0	0
2015 Various Purpose - Serial	4,480,000	0	335,000	4,145,000	350,000
Premium	197,906	0	16,492	181,414	0
<i>Direct Placement:</i>					
2016 Various Purpose - Serial	1,460,000	0	170,000	1,290,000	175,000
Total General Obligation Bonds	8,923,767	4,240	837,724	8,090,283	845,000
Special Assessment Bonds with Government Commitment:					
Water Improvements #5	100,000	0	50,000	50,000	50,000
Gateway Drive	115,000	0	25,000	90,000	30,000
Total Special Assessment Bonds	215,000	0	75,000	140,000	80,000
OPWC Loans from Direct Borrowings:					
Westfield, Blake and Lodi Resurfacing	1,379	0	1,379	0	0
Granger Road Bridge #4 Replacement	49,271	0	1,932	47,339	1,932
Seville Road and Lovers Lane Improvements	20,249	0	764	19,485	764
Total OPWC Loans from Direct Borrowings	70,899	0	4,075	66,824	2,696
Other Long-Term Liability:					
Compensated Absences	6,454,006	498,055	547,372	6,404,689	541,113
Net Pension Liability:					
OPERS	50,456,780	36,384,573	0	86,841,353	0
STRS	2,348,653	0	45,078	2,303,575	0
Total Net Pension Liability	52,805,433	36,384,573	45,078	89,144,928	0
Net OPEB Liability:					
OPERS	34,603,260	6,491,568	0	41,094,828	0
Total Governmental Activities	\$103,072,365	\$43,378,436	\$1,509,249	\$144,941,552	\$1,468,809

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

	Balance January 1, 2019	Additions	Reductions	Balance December 31, 2019	Amount Due in One Year
Business-Type Activities:					
OWDA Loans from Direct Borrowings:					
<i>Medina County Sewer District:</i>					
Medina City Rehabilitation	\$170,366	\$0	\$112,724	\$57,642	\$57,642
Liverpool Treatment	9,614,627	0	2,277,965	7,336,662	2,359,783
Plum Creek	368,105	0	118,303	249,802	122,648
Route 252 Sewer	138,559	0	37,672	100,887	39,175
Reservoir Sewer Replacement	464,659	0	70,324	394,335	73,029
Valley City Sanitary Pump Station Replacement	664,587	0	77,368	587,219	80,572
Brunswick Sanitary Sewer Replacement	671,559	0	59,154	612,405	61,598
Sanitary Sewer Replacement	999,487	0	77,874	921,613	81,108
Sanitary Sewer Improvements	16,241	0	16,241	0	0
Sewer Replacement and Rehabilitation	1,063,967	0	65,380	998,587	67,296
Rustic Hills Sanitary Sewers	1,965,866	0	112,760	1,853,106	116,478
Poe Road Sewer Extension and Marks Road Lift Station	85,676	0	4,138	81,538	4,277
RCP Trunk Sewer Relining	204,429	0	9,969	194,460	10,198
Sanitary Sewer Rehabilitation and Replacement	308,027	0	100,579	207,448	102,662
Liverpool Digester	33,100,244	3,770,608	1,436,648	35,434,204	0
Sewer Rehabilitation	481,489	0	114,070	367,419	118,738
Total Medina County Sewer District	50,317,888	3,770,608	4,691,169	49,397,327	3,295,204
<i>Medina County Water District:</i>					
Route 162 Water Tower/Avon Lake	387,028	0	187,997	199,031	199,031
Water System Expansion	888,172	0	145,278	742,894	152,097
Water Distribution System	171,768	0	171,768	0	0
Metzger Muntz and Sleepy Hollow	146,978	0	71,462	75,516	75,516
Northwest Storage	577,001	0	282,251	294,750	294,750
Lester Wolff	280,789	0	87,756	193,033	93,472
Spieth Road Waterline	1,900,775	0	441,466	1,459,309	463,228
Waterline and Pump Station	779,765	0	181,712	598,053	190,260
Remsen, Huffman, Hamlin Roads	182,448	0	49,169	133,279	51,481
Granger Tanks	259,531	0	70,607	188,924	73,388
Water System Expansion	1,337,792	0	243,542	1,094,250	254,999
Waterline Extensions	1,097,979	0	163,677	934,302	170,958
Fosket/Station/Beck Roads Waterline	485,338	0	72,350	412,988	75,568
State Route 18 Waterline Relocation	346,383	0	47,864	298,519	49,725
Waterline Extensions	732,971	0	99,409	633,562	103,943
Hinckley Township Storage and Water Tank	1,541,473	0	167,054	1,374,419	173,803
Granger and Medina Townships Waterline	1,448,171	0	156,943	1,291,228	163,283
Hinckley Township Waterline and Ledge Road Pump	1,379,004	0	140,560	1,238,444	145,881
Chatham Township Waterlines	1,842,843	0	187,546	1,655,297	194,721
Water Meters and Meter Shop	954,164	0	109,368	844,796	114,412
Plum Creek Waterline	395,210	0	34,812	360,398	36,251
Hinckley Waterline Phase 3	790,232	0	70,449	719,783	73,166
Westfield Center Water System Purchase	436,056	0	41,794	394,262	43,321
Westfield Center Water Plant Improvement	2,895,129	0	124,586	2,770,543	129,886
Hinckley Township Waterlines	1,932,869	0	96,182	1,836,687	99,031
Fenn Pearl Waterline Relocation and Tank Painting	1,923,656	0	88,308	1,835,348	90,592
Waterline Relocation and Route 162 Tower Painting	853,552	287,909	52,779	1,088,682	0
Westfield Tower Painting	276,812	0	65,564	211,248	67,933
Total Medina County Water District	26,243,889	287,909	3,652,253	22,879,545	3,580,696
<i>Medina County Solid Waste District:</i>					
MRF Equipment	385,952	0	103,120	282,832	108,690
Solid Waste District Building and Site Improvements	0	1,223,618	0	1,223,618	0
Total Medina County Solid Waste District	385,952	1,223,618	103,120	1,506,450	108,690
Total OWDA Loans from Direct Borrowings	\$76,947,729	\$5,282,135	\$8,446,542	\$73,783,322	\$6,984,590

(continued)

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

	Balance January 1, 2019	Additions	Reductions	Balance December 31, 2019	Amount Due in One Year
Business-Type Activities (continued):					
OPWC Loans from Direct Borrowings:					
<i>Medina County Sewer District:</i>					
Waterline Relocation	\$290,028	\$0	\$36,254	\$253,774	\$24,168
Sewer Rehabilitation	313,650	0	27,675	285,975	18,450
Sewer Rehabilitation and Replacement	508,750	0	41,250	467,500	27,500
Sanitary Sewer Replacement	0	311,173	0	311,173	0
<i>Medina County Water District:</i>					
Water Loop	50,383	0	25,192	25,191	16,794
Total OPWC Loans from Direct Borrowings	1,162,811	311,173	130,371	1,343,613	86,912
Other Long-Term Liabilities:					
<i>Medina County Water District:</i>					
Rural Lorain County Waterline Loan from Direct Borrowing	56,506	0	18,629	37,877	18,835
<i>All Districts:</i>					
Compensated Absences Payable	1,115,891	132,631	160,499	1,088,023	177,030
Total Other Long-Term Liabilities	1,172,397	132,631	179,128	1,125,900	195,865
Net Pension Liability:					
<i>Medina County Sewer District:</i>					
OPERS	4,922,611	3,549,717	0	8,472,328	0
<i>Medina County Water District:</i>					
OPERS	615,326	443,713	0	1,059,039	0
Total Net Pension Liability	5,537,937	3,993,430	0	9,531,367	0
Net OPEB Liability:					
<i>Medina County Sewer District:</i>					
OPERS	3,375,928	633,324	0	4,009,252	0
<i>Medina County Water District:</i>					
OPERS	421,990	79,166	0	501,156	0
Total Net OPEB Liability	3,797,918	712,490	0	4,510,408	0
Total Business-Type Activities	\$88,618,792	\$9,208,241	\$8,756,041	\$90,294,610	\$7,267,367

Loans reported in the enterprise funds will be paid from charges for services revenue in the enterprise funds. General obligation bonds will be retired from the general obligation debt service fund using general property tax revenue. Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. Governmental OPWC loans will be paid out of the auto and gas fund. Compensated absences will be paid from the fund from which the employee is paid. These funds include the general, achievement center, ADAMH, auto and gas, child support enforcement agency, computer, community safety awareness, courthouse security, dog and kennel, DRETAC, drug law, emergency management, law library, office for older adults, public assistance, real estate, shelter care and youth services, title IV-D, transportation program, victim assistance, sewer, water, solid waste, and self insurance funds. There are no repayment schedules for the net pension and OPEB liabilities; however, employer contributions are made from the same funds as compensated absences. See Notes 26 and 27 for additional information related to the net pension and OPEB liabilities and assets.

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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

During 2009, the County issued \$4,865,000 in general obligation refunding bonds at interest rates varying from 2 percent to 5 percent. Proceeds were used to refund \$3,670,000 of the outstanding county facilities improvements, prosecutor's renovations, and department of human services bonds to take advantage of lower interest rates. On December 31, 2019, \$905,000 of the defeased bonds are still outstanding. The bonds were issued at a \$53,505 premium.

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

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

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

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

During 2012, the County issued \$1,499,918 in general obligation permanent improvement bonds consisting of serial, term, and capital appreciation bonds, which carry interest rates varying from 1.5 percent to 3 percent. Proceeds were used to fund various capital improvements within the County. The accretion recorded for 2019 for the capital appreciation bonds was \$4,240, which were retired during 2019.

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

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

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

The County's outstanding OWDA loans from direct borrowings of \$73,783,322 related to business-type activities contain provisions that in an event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which the charges remain unpaid, the County shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

The County's outstanding OPWC loans from direct borrowings of \$66,824 related to governmental activities and \$1,343,613 related to business-type activities contain provisions that in an event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, the OPWC may require that such payment be taken from the County's share of the County undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

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

Lines of credit have been established with the Ohio Water Development Authority and the Ohio Public Works Commission in the amount of \$41,937,866 for various sewer, water, and solid waste projects. Since the loan repayment schedule has not yet been finalized, a repayment schedule is not included in the schedule of debt service requirements. Until a final repayment schedule is available, the County is paying based on estimates.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

The balance of these loans is as follows:

	Balance December 31, 2019	Lines of Credit
OWDA Loans Not Finalized:		
<i>Medina County Sewer District:</i>		
Liverpool Digester	\$35,434,204	\$38,754,056
<i>Medina County Water District:</i>		
Waterline Relocation and Route 162 Tower Painting	1,088,682	1,312,368
<i>Medina County Solid Waste District:</i>		
Solid Waste District Building & Site Improvements	1,223,618	1,511,442
Total OWDA Loans Not Finalized	37,746,504	41,577,866
OPWC Loan Not Finalized:		
<i>Medina County Sewer District:</i>		
Sanitary Sewer Replacement	311,173	360,000
Total Loans Not Finalized	\$38,057,677	\$41,937,866

The County has pledged future sewer revenues net of expenditures to repay OWDA and OPWC loans. All the debt is payable solely from net revenues and is payable through 2037. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on the OWDA loans are expected to require 114 percent of net revenues and 35 percent of total gross revenues. The total principal and interest remaining to be paid on the loans is \$16,530,509 (excluding loans not finalized as described previously). Principal and interest paid for the current year were \$6,471,094, total net revenues were \$5,685,416, and total gross revenues were \$18,724,850.

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 2036. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on these loans are expected to require 79 percent of net revenues and 40 percent of total gross revenues. The total principal and interest remaining to be paid on the loans is \$25,584,785 (excluding loans not finalized as described previously). Principal and interest paid for the current year were \$4,625,044, total net revenues were \$5,835,030, and total gross revenues were \$11,466,514.

The County has pledged future solid waste revenues net of expenditures to repay an OWDA loan. This loan is payable solely from net revenues and is payable through 2022. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on the OWDA loan are expected to require 2 percent of total gross revenues; however, in 2019, principal and interest payments on the bonds exceeded net revenues. The total principal and interest remaining to be paid on the loan is \$314,770. Principal and interest paid for the current year were \$122,335, and total gross revenues were \$7,453,091.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

Governmental Activities:

	General Obligation Bonds					
	Serial		Term		<i>From Direct Placement</i>	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$450,000	\$138,325	\$220,000	\$66,300	\$175,000	\$26,188
2021	360,000	107,775	325,000	79,050	175,000	23,212
2022	385,000	100,575	340,000	67,325	180,000	20,062
2023	400,000	92,875	350,000	55,065	185,000	16,643
2024	425,000	82,875	365,000	42,028	190,000	12,942
2025-2029	1,820,000	256,625	720,000	74,495	385,000	13,441
2030	405,000	16,200	0	0	0	0
Total	\$4,245,000	\$795,250	\$2,320,000	\$384,263	\$1,290,000	\$112,488

	Special Assessment Bonds		<i>From Direct Borrowings</i>
	Principal	Interest	OPWC Loans
	Principal	Interest	Principal
2020	\$80,000	\$8,175	\$2,696
2021	30,000	3,600	2,697
2022	30,000	1,800	2,696
2023	0	0	2,697
2024	0	0	2,696
2025-2029	0	0	13,482
2030-2034	0	0	13,481
2035-2039	0	0	13,482
2040-2044	0	0	12,515
2045	0	0	382
Total	\$140,000	\$13,575	\$66,824

Business-Type Activities:

	<i>From Direct Borrowings</i>				
	OWDA Loans		OPWC Loans	Rural Lorain County Waterline Loan	
	Principal	Interest	Principal	Principal	Interest
2020	\$6,984,590	\$1,215,631	\$86,912	\$18,835	\$630
2021	6,609,398	973,346	78,516	19,042	211
2022	6,375,473	743,727	70,119	0	0
2023	2,889,934	546,533	70,119	0	0
2024	2,607,977	439,455	70,119	0	0
2025-2029	7,015,038	1,112,420	350,595	0	0
2030-2034	3,219,425	321,871	241,835	0	0
2035-2037	334,983	7,823	64,225	0	0
Total	\$36,036,818	\$5,360,806	\$1,032,440	\$37,877	\$841

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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, 2019, are an overall debt margin of \$120,187,225 and a margin on unvoted debt of \$43,947,723.

Note 16 – Conduit Debt Obligations

From time to time, the County has issued Healthcare Revenue Bonds to provide financial assistance to health care organizations and Economic Development Bonds for the private-sector entities for the acquisition and construction of facilities deemed to be in the public interest. Servicing these debts is the sole obligation of the entities which received the debt proceeds. Neither the County, the State, nor any political subdivision thereof, is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2019, \$202,415,000 of these bonds had been issued. Of the \$93,255,000 issued after December 31, 1995, \$45,880,000 was still outstanding.

Note 17 – Contingent Liabilities

Grants

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

Litigation

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

Note 18 – Solid Waste Central Processing Facility

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

Note 19 – Joint Venture

Medina-Lorain Water Consortium

The County is a member of the Medina-Lorain Water Consortium (the Consortium), which is a joint venture between the City of Avon Lake, the Rural Lorain County Water Authority, Medina County and the City of Medina. The Consortium was created in 1999 for the purpose of construction, operation and maintenance of a water transmission line to serve the members of the Consortium, and for the purpose of bulk water delivery from the City of Avon Lake. There is an ongoing financial responsibility for all parties for the maintenance and repair of the project. The Consortium is governed by representatives of the member parties. The City of Avon Lake serves as the fiscal agent for the Consortium. As of December 31, 2019, the County's equity interest in the Consortium was \$5,649,288, which represents 28.57 percent of the total equity in the Consortium. The Consortium is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. Financial information can be obtained from Joe Newlin, City of Avon Lake Finance Director, 150 Avon Beldon Road, Avon Lake, Ohio 44012.

Note 20 – Jointly Governed Organizations

Northeast Ohio Areawide Coordinating Agency (NOACA)

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five County region. NOACA is controlled by 45 members including the three Medina County Commissioners. The Board exercises total control over the operation of the Agency including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2019, the County contributed \$98,123 to NOACA.

Medina County Family First Council

The mission of the Medina County Family First Council (Council) is dedicated to strengthening the Medina County community by coordinating and supporting health, human, and social services. The Council is made up of approximately 42 individuals from various organizations including 10 from the County. The Council's Board exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. During 2019, the County did not contribute to the Council.

North East Ohio Network (NEON)

NEON is a council of governments formed to provide a regional effort in administrating, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Medina, Trumbull, Columbiana, Geauga, Lake, Mahoning, Portage, Ashtabula, Lorain, Summit, Wayne, Richland and Stark Counties. NEON operation is controlled by their board which is comprised of the superintendents of Developmental Disabilities of each participating County. NEON's Board exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each participant's degree

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

of control is limited to its representation on the Board. During 2019, NEON received sufficient revenues from State grant monies and no additional funds were needed from the participants. (See Note 6 for information on the County's cash balance on hand at NEON).

Medina County Council of Governments on Drug Enforcement

The Medina County Council of Governments on Drug Enforcement was formed to provide the necessary planning, cooperation, direction, and administration to help combat drug abuse and illegal drug trafficking and related crimes within the County. The Council is comprised of multiple levels of government within the County. The Council's Board exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. The governing board consists of two County commissioners, one representative from the cities of Brunswick, Medina, and Wadsworth, one village representative chosen by a caucus of the villages, and three township representatives chosen by a caucus of the townships. The governing board's duties are to adopt and amend bylaws, propose and initiate studies and polices, resolve questions, make an annual report, review and amend the Council's budget, and approve the employment and termination of the Council's staff. The Council also has an operating board, which consists of the County sheriff, the chiefs of police from the cities of Brunswick, Medina, and Wadsworth, one village chief of police chosen by a caucus of all village chiefs of police, and two township chiefs of police chosen by a caucus of all township chiefs of police. The operating board's duties are to approve studies and plans for activities related to the Council, handle routine matters and expenditures within the authorized budget, submit minutes of its proceedings to the governing board, appoint special committees, propose a budget to the governing board, submit recommendations to employ or terminate staff to the governing board, and handle disciplinary matters. During 2019, the County did not contribute any funding to the Council.

Summit and Medina Workforce Area Council of Governments

Summit and Medina Counties together form Ohio's Local Workforce Area 2. Area 2 is governed by the Summit and Medina Workforce Area Council of Governments (SAMWA COG) and represented by the Summit/Medina Workforce Development Board (WDB). The Workforce Innovation and Opportunity Act of 2014 (WIOA) requires the establishment of local workforce areas within the states based on geographic, industrial, educational, and other regional economic factors. The SAMWA COG is comprised of the County Executive (Summit) and a Commissioner (Medina). The main roles of the SAMWA COG include adopting of resolutions related to Local Workforce Area-wide finances, budgets, programs, and policies. Appointing members of the WDB and providing the structural mechanisms to staff the WDB. During 2019, the County did not contribute to the SAMWA COG.

Note 21 – Risk Sharing Pool

The County Risk Sharing Authority, Incorporated, (CORSA) is a risk sharing pool made up of 66 counties and 38 county-related entities 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, 2019

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 2019 was \$475,107.

Note 22 – Related Organizations

Medina County Library District

The County Commissioners are responsible for appointing a voting majority of the Medina County Library District Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may issue debt and determines its own budget. The Library did not receive any funding from the County during 2019.

Medina Metropolitan Housing Authority

The Medina Metropolitan Housing Authority (“MMHA”) is a legally separate body politic. The majority of the MMHA board is appointed by Medina County. The MMHA board is composed of five representatives who include: one member appointed by the Medina County Court of Common Pleas Judge; one member appointed by the Medina County Probate Court Judge; one member appointed by the Medina County Commissioners; and two members appointed by the Mayor of the City of Brunswick. The County is not able to impose its will on the MMHA and no financial benefit and/or burden relationship exists. The MMHA is responsible for approving its own budget, appointing personnel and accounting and finance related activities. The general purpose of the MMHA is to provide decent, safe, and sanitary housing for qualified persons within the County. During 2019, the County contributed \$15,250 to the operations of the MMHA.

Note 23 – Interfund Activity

Interfund Balances

During 2019, the general fund had an interfund receivable in the amount of \$3,020,735. \$2,250,000 represents manuscript debt that was issued by the county capital improvements fund. \$769,326 represents advances to offset deficit cash. The remaining balances of \$1,409, \$14,154, and \$94,174 in the general, achievement center, and other funds, respectively, 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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Interfund Payable	Interfund Receivable				Total
	General	Achievement Center	Other Governmental Funds	Medina County Sewer District	
General	\$0	\$11,049	\$9,564	\$10,376	\$30,989
Achievement Center	0	0	3,245	2,093	5,338
Public Assistance	0	0	70,173	257	70,430
Other Governmental Funds	770,735	3,105	10,591	2,238	786,669
Medina County Sewer District	0	0	601	0	601
Total	\$770,735	\$14,154	\$94,174	\$14,964	\$894,027

On May 31, 2018, the County issued various purpose bond anticipation notes of \$2,750,000 for a five year period at 3.1 percent interest in order to finance the purchase and renovation of a building for the Medina County Courthouse. The notes mature on June 1, 2023. The County has purchased this note. The County has identified the county capital improvements fund as the fund that received the proceeds and the general fund as the fund that purchased the notes. During 2019, there was a payment of \$375,000, resulting in a balance of \$2,250,000 at December 31, 2019. For reporting purposes, these transactions are reflected as an interfund payable and an interfund receivable in the respective funds.

Interfund Payable	Interfund Receivable
County Capital Improvements	General
	\$2,250,000

Principal and interest requirements to retire the various purpose bond anticipation notes outstanding at December 31, 2019, are as follows:

Year	Various Purpose Bond Anticipation Notes	
	Principal	Interest
2020	\$250,000	\$67,813
2021	250,000	60,062
2022	250,000	52,313
2023	1,500,000	23,250
Total	\$2,250,000	\$203,438

Interfund Transfers

During 2019, the general fund transferred \$1,356,790 to the public assistance fund and \$835,504 to other governmental funds. The achievement center special revenue fund transferred \$837,000 to the achievement center construction fund for various projects. The emergency planning commission fund transferred \$32,001 to the emergency management fund for the purpose of distributing monies for Science and Engineering Research Center (SERC) grant projects and director vehicle payments. The general obligation bond retirement fund transferred

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

\$495,362 to the county capital improvements fund to make payment for the manuscript debt. 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.

Transfers In	Transfers Out			Total
	General	Achievement Center	Other Governmental Funds	
Public Assistance	\$1,356,790	\$0	\$0	\$1,356,790
Other Governmental Funds	835,504	837,000	527,363	2,199,867
Total	\$2,192,294	\$837,000	\$527,363	\$3,556,657

Internal Balances – Change in Proportionate Share

The County uses an internal proportionate share to allocate its net pension liability and corresponding deferred outflows/inflows of resources and pension expense to its various funds. This allocation creates a change in internal proportionate share. The effects of the internal proportionate share are eliminated from the pension deferred outflows/inflows of resources in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts between governmental and business-type activities. These residual amounts are eliminated in the total column of the entity wide statement of net position, thus allowing the total column to present the change in proportionate share for the County as a whole.

Balances related to the internal proportionate share for pension at December 31, 2019, were as follows:

	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>
Governmental Activities	\$0	\$3,801
Business-Type Activities:		
Sewer	2,534	0
Water	1,267	0
Total Business-Type Activities	3,801	0
Total	\$3,801	\$3,801

Note 24 – Significant Commitments

Contractual Commitments

At December 31, 2019, the County had completed a contractual commitment related to the Liverpool Digester Project with a total commitment of \$35,902,625 and \$0.00 remaining on the completion of the digester project. In addition, the County has entered into a contract with Brandstetter Carroll, Incorporated, for the design of a courthouse, which will house the Medina County Court of Common Pleas and all associated operations, as well as the Medina City Municipal Court and related operations. The total contract for the design and related construction services is \$2.6 million and as of December 31, 2019, the County has paid Brandstetter Carroll, Incorporated, a total of \$292,600.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Encumbrances

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

<i>Governmental Funds:</i>	
General	\$1,327,513
Achievement Center	646,909
Public Assistance	474,590
Other Governmental Funds	3,905,470
<i>Enterprise Funds:</i>	
Medina County Sewer District	335,566
Medina County Water District	203,167
Solid Waste Management	183,774
<i>Internal Service Funds:</i>	
Self Insurance Healthcare	3,639
Workers' Compensation	69,191
Total	<u>\$7,149,819</u>

Note 25 – Fund Balances

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Fund Balances	General	Achievement Center	School Sales Tax	Public Assistance	Other Governmental	Total
<u>Nonspendable:</u>						
Inventory	\$65,098	\$10,044	\$0	\$0	\$476,444	\$551,586
Loans Principal from Component Unit	4,236,623	0	0	0	0	4,236,623
Unclaimed Funds	147,975	0	0	0	0	147,975
Interfund Loan	2,000,000	0	0	0	0	2,000,000
<i>Total Nonspendable</i>	<u>6,449,696</u>	<u>10,044</u>	<u>0</u>	<u>0</u>	<u>476,444</u>	<u>6,936,184</u>
<u>Restricted for:</u>						
Developmentally Disabled Education	0	24,925,477	0	0	0	24,925,477
County Schools Permanent Improvements	0	0	2,183,937	0	0	2,183,937
Public Assistance	0	0	0	660,043	0	660,043
ADAMH Operations	0	0	0	0	4,584,926	4,584,926
Road and Bridge Repairs	0	0	0	0	7,159,565	7,159,565
Children's Services	0	0	0	0	177,784	177,784
Community Housing Improvement	0	0	0	0	599	599
Community Oriented Policing Services	0	0	0	0	10,594	10,594
Community Safety Awareness	0	0	0	0	314,067	314,067
Computer Upgrades	0	0	0	0	1,067,529	1,067,529
Convention and Visitors Bureau	0	0	0	0	111,435	111,435
County Home Operations	0	0	0	0	687,220	687,220
Courthouse Security	0	0	0	0	1,246,587	1,246,587
Ditch Maintenance	0	0	0	0	7,638,432	7,638,432
Dog and Kennel Operations	0	0	0	0	124,227	124,227
Delinquent Tax Collections	0	0	0	0	149,597	149,597
Drug Enforcement	0	0	0	0	1,082,668	1,082,668
Emergency Management	0	0	0	0	395,397	395,397
Emergency Planning Commission	0	0	0	0	126,507	126,507
Federal Law Enforcement	0	0	0	0	191,809	191,809
Indigent Guardianship	0	0	0	0	114,924	114,924
Juvenile Detention Center Donations	0	0	0	0	208,732	208,732
Law Library	0	0	0	0	231,097	231,097
Marriage License	0	0	0	0	4,711	4,711
Office for Older Adults	0	0	0	0	25,376	25,376
Real Estate Assessment	0	0	0	0	4,622,493	4,622,493
Revolving Loan Program	0	0	0	0	345,716	345,716
Shelter Care and Youth Services	0	0	0	0	492,465	492,465
Sheriff Commissary	0	0	0	0	67,384	67,384
Sheriff Donations	0	0	0	0	63,866	63,866
Transportation	0	0	0	0	911,279	911,279
Webcheck Program	0	0	0	0	59,811	59,811
Debt Retirement	0	0	0	0	43,212	43,212
Other Purposes	104,463	0	0	0	0	104,463
<i>Total Restricted</i>	<u>104,463</u>	<u>24,925,477</u>	<u>2,183,937</u>	<u>660,043</u>	<u>32,260,009</u>	<u>60,133,929</u>
<u>Assigned to:</u>						
Achievement Center Construction	0	0	0	0	370,149	370,149
Purchases on Order	715,287	0	0	0	0	715,287
<i>Total Assigned</i>	<u>715,287</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>370,149</u>	<u>1,085,436</u>
Unassigned (Deficit)	9,435,825	0	0	0	(1,549,021)	7,886,804
Total Fund Balances	<u><u>\$16,705,271</u></u>	<u><u>\$24,935,521</u></u>	<u><u>\$2,183,937</u></u>	<u><u>\$660,043</u></u>	<u><u>\$31,557,581</u></u>	<u><u>\$76,042,353</u></u>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 26 – Defined Benefit Pension Plans

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

Net Pension Liability (Asset) /Net OPEB Liability (Asset)

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

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

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

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system’s board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liabilities (asset). Resulting adjustments to the net pension/OPEB liabilities (asset) would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients.

The proportionate share of each plan’s unfunded benefits is presented as a *net pension/OPEB asset* or a long-term *net pension/OPEB liability* on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting. The remainder of this note includes the required pension disclosures. See Note 27 for the required OPEB disclosures.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description – County employees, other than full-time police and firefighters, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan.

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

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

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

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

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those retiring prior to January 7, 2013, current law provides for a 3 percent COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

	State and Local	Law Enforcement
2019 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
2019 Actual Contribution Rates		
Employer:		
Pension ***	14.0 %	18.1 %
Post-employment Health Care Benefits ***	0.0	0.0
Total Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %

* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.

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

*** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

For 2019, The County's contractually required contribution was \$6,729,402 for the traditional plan, \$276,432 for the combined plan and \$137,966 for the member-directed plan. Of these amounts, \$246,237 is reported as an intergovernmental payable for the traditional plan, \$10,106 for the combined plan, and \$4,594 for the member-directed plan.

Plan Description – State Teachers Retirement System (STRS)

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

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

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not affected by this change.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five year of service credit and age 65, or 35 years of service credit and at least age 60.

Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2023, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit at any age.

The DC Plan allows members to place all their member contributions and 9.53 percent of the 14 percent employer contributions into an investment account. The member determines how to allocate the member and employer money among various investment choices offered by STRS. The remaining 4.47 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

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

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2019 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2019, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$172,742 for 2019. Of this amount, \$6,975 is reported as an intergovernmental payable.

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

The net pension liability (asset) for OPERS was measured as of December 31, 2018, and the net pension liability for STRS was measured as of June 30, 2019. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:				
Prior Measurement Date	0.35692566%	0.44964920%	0.01068164%	
Current Measurement Date	<u>0.35187971%</u>	<u>0.45107062%</u>	<u>0.01041663%</u>	
Change in Proportionate Share	<u>-0.00504595%</u>	<u>0.00142142%</u>	<u>-0.00026501%</u>	
Proportionate Share of the:				
Net Pension Liability	\$96,372,720	\$0	\$2,303,575	\$98,676,295
Net Pension Asset	0	504,397	0	504,397
Pension Expense	20,522,813	138,554	252,615	20,913,982

2019 pension expense for the member-directed defined contribution plan was \$137,966. The aggregate pension expense for all pension plans was \$21,051,949 for 2019.

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources				
Differences between expected and actual experience	\$4,446	\$0	\$18,755	\$23,201
Changes of assumptions	8,389,481	112,654	270,599	8,772,734
Net difference between projected and actual earnings on pension plan investments	13,080,475	108,656	0	13,189,131
Changes in proportion and differences between County contributions and proportionate share of contributions	31,600	2,911	0	34,511
County contributions subsequent to the measurement date	<u>6,729,402</u>	<u>276,432</u>	<u>96,827</u>	<u>7,102,661</u>
Total Deferred Outflows of Resources	<u>\$28,235,404</u>	<u>\$500,653</u>	<u>\$386,181</u>	<u>\$29,122,238</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$1,265,429	\$206,009	\$9,972	\$1,481,410
Net difference between projected and actual earnings on pension plan investments	0	0	112,586	112,586
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>1,379,659</u>	<u>1,084</u>	<u>155,339</u>	<u>1,536,082</u>
Total Deferred Inflows of Resources	<u>\$2,645,088</u>	<u>\$207,093</u>	<u>\$277,897</u>	<u>\$3,130,078</u>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

\$7,102,661 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase to the net pension asset in 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Year Ending December 31:				
2020	\$7,617,325	\$17,302	\$60,137	\$7,694,764
2021	3,946,724	(4,403)	(13,845)	3,928,476
2022	1,213,480	(2,113)	(37,166)	1,174,201
2023	6,083,385	31,905	2,331	6,117,621
2024	0	(12,760)	0	(12,760)
Thereafter	0	(12,803)	0	(12,803)
Total	<u>\$18,860,914</u>	<u>\$17,128</u>	<u>\$11,457</u>	<u>\$18,889,499</u>

Actuarial Assumptions – OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2018, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2018, are presented as follows:

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.15 percent, simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 7.5 percent to 7.2 percent. This change was effective beginning with the 2018 valuation.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

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

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

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a loss of 2.94 percent for 2018.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table the follows displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.79 %
Domestic Equities	19.00	6.21
Real Estate	10.00	4.90
Private Equity	10.00	10.81
International Equities	20.00	7.83
Other investments	18.00	5.50
Total	100.00 %	5.95 %

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Discount Rate For 2018, the discount rate used to measure the total pension liability was 7.2 percent for the traditional plan and the combined plan. For 2017, the discount rate used to measure the total pension liability was 7.5 percent for the traditional plan and the combined plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the traditional pension plan, combined plan and member-directed plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 7.2 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (6.2 percent) or one-percentage-point higher (8.2 percent) than the current rate:

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension liability (asset):			
OPERS Traditional Plan	\$142,370,531	\$96,372,720	\$58,148,122
OPERS Combined Plan	(166,896)	(504,397)	(748,777)

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2019, actuarial valuation are presented as follows:

Inflation	2.50 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Discount Rate of Return	7.45 percent
Payroll Increases	3 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017

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

Actuarial assumptions used in the July 1 2019, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

Asset Class	Target Allocation *	Long-Term Expected Rate of Return **
Domestic Equity	28.00 %	7.35 %
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
Total	100.00 %	

* Target weights will be phased in over a 24-month period concluding on July 1, 2019.

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

Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2019. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2019. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2019.

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

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$3,366,418	\$2,303,575	\$1,403,824

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 27 – Defined Benefit OPEB Plans

See Note 26 for a description of the net OPEB liability (asset).

Ohio Public Employees Retirement System (OPERS)

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

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced later for additional information.

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

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

Funding Policy – The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, health care was no longer being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. As recommended by OPERS' actuary, beginning January 1, 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2019 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$50,220 for 2019. Of this amount, \$1,837 is reported as an intergovernmental payable.

State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2021. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2019, STRS did not allocate any employer contributions to post-employment health care.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB liability (asset) was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net OPEB Liability/Asset:			
Prior Measurement Date	0.35362600%	0.01068164%	
Current Measurement Date	<u>0.34979672%</u>	<u>0.01041663%</u>	
Change in Proportionate Share	<u>-0.00382928%</u>	<u>-0.00026501%</u>	
Proportionate Share of the Net:			
OPEB Liability	\$45,605,236	\$0	\$45,605,236
OPEB Asset	0	172,525	172,525
OPEB Expense	3,555,166	(54,711)	3,500,455

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$15,444	\$15,641	\$31,085
Changes of assumptions	1,470,367	3,626	1,473,993
Net difference between projected and actual earnings on OPEB plan investments	2,090,730	0	2,090,730
Changes in proportion and differences between County contributions and proportionate share of contributions	0	0	0
County contributions subsequent to the measurement date	50,220	0	50,220
Total Deferred Outflows of Resources	\$3,626,761	\$19,267	\$3,646,028
Deferred Inflows of Resources			
Differences between expected and actual experience	\$123,741	\$8,777	\$132,518
Changes of assumptions	0	189,153	189,153
Net difference between projected and actual earnings on OPEB plan investments	0	10,835	10,835
Changes in proportion and differences between County contributions and proportionate share of contributions	815,644	8,609	824,253
Total Deferred Inflows of Resources	\$939,385	\$217,374	\$1,156,759

\$50,220 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability or increase to the net OPEB asset in 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS	STRS	Total
Year Ending December 31:			
2020	\$1,005,536	(\$43,073)	\$962,463
2021	238,191	(43,073)	195,118
2022	340,185	(38,730)	301,455
2023	1,053,244	(37,207)	1,016,037
2024	0	(36,263)	(36,263)
Thereafter	0	239	239
Total	\$2,637,156	(\$198,107)	\$2,439,049

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Actuarial Assumptions – OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.96 percent
Prior Measurement date	3.85 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current measurement date	3.71 percent
Prior Measurement date	3.31 percent
Health Care Cost Trend Rate:	
Current measurement date	10.0 percent, initial 3.25 percent, ultimate in 2029
Prior Measurement date	7.25 percent, initial 3.25 percent, ultimate in 2028
Actuarial Cost Method	Individual Entry Age Normal

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 6.5 percent to 6.0 percent. This change was effective for the 2018 valuation.

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 5.6 percent for 2018.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table that follows displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	2.42 %
Domestic Equities	21.00	6.21
Real Estate Investment Trust	6.00	5.98
International Equities	22.00	7.83
Other investments	17.00	5.57
Total	100.00 %	5.16 %

Discount Rate A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 3.71 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2031, and the municipal bond rate was applied to all health care costs after that date.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.96 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.96 percent) or one-percentage-point higher (4.96 percent) than the current rate:

	1% Decrease (2.96%)	Current Discount Rate (3.96%)	1% Increase (4.96%)
County's proportionate share of the net OPEB liability	\$58,346,093	\$45,605,236	\$35,472,885

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2019 is 10.00 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuary's project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$43,836,525	\$45,605,236	\$47,642,313

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2019, actuarial valuation are presented as follows:

Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3 percent
Discount Rate of Return	7.45 percent
Health Care Cost Trends	
Medical	
Pre-Medicare	5.87 percent initial, 4 percent ultimate
Medicare	4.93 percent initial, 4 percent ultimate
Prescription Drug	
Pre-Medicare	7.73 percent initial, 4 percent ultimate
Medicare	9.62 initial, 4 percent ultimate

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Projections of benefits include the historical pattern of sharing benefit costs between the employers and retired plan members.

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

Actuarial assumptions used in the June 30, 2019, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

Since the prior measurement date, there was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020 to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020 from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.

The STRS health care plan follows the same asset allocation and long-term expected real rate of return for each major asset class as the pension plan, see Note 26.

Discount Rate The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2019. The projection of cash flows used to determine the discount rate assumes STRS continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2019. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was used to measure the total OPEB liability as of June 30, 2019.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate The following table represents the net OPEB asset as of June 30, 2019, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net OPEB asset	\$147,215	\$172,525	\$193,803

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	\$195,635	\$172,525	\$144,220

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 28 – Operating Leases

The County, as a lessor, has entered into agreements with the existing tenants of the Courthouse Commons property when the County took possession of the building. The monthly lease payments range from \$700 to \$6,860.62 over three to five years. The following schedule provides an analysis of the leased property at December 31, 2019:

	Courthouse Commons Property
Building	\$1,784,293
Less: Accumulated Depreciation	(56,503)
Leased Property, net of Depreciation	\$1,727,790

The following is a schedule by years of minimum future rentals on the operating leases as of December 31, 2019:

	Courthouse Commons Property
2020	\$155,300
2021	95,881
2022	56,412
2023	23,988
Total Minimum Lease Payments	\$331,581

Note 29 – Medina County Port Authority

Description of the Reporting Entity

Under the authority of the Ohio Revised Code Sections 4582.21 through 4582.59, Medina County, Ohio (the County) has by Resolution of the Board of County Commissioners created the Medina County Port Authority (the Authority), a body corporate and politic duly organized and validly existing under the laws of the State of Ohio. The Authority was established to assist the county of Medina in carrying out its purposes of promoting projects that will provide for the creation of jobs and employment opportunities and improve the economic welfare of the people residing in Medina County, as well as to encourage projects to enhance, foster, aid, provide or promote transportation, economic development, housing, recreation, education, governmental operations, culture or research within the territory served by the Authority. The Authority is a discreetly presented component unit of the County, as defined pursuant to Governmental Accounting Standards and Statement No. 61, *The Financial Reporting Entity – An Amendment of GASB Statements No. 14 and No. 34* and Statement No. 80, *Blending Requirements for Certain Component Units An Amendment of GASB Statement No. 14*. The Authority is governed by nine Board of Director members.

Summary of Significant Accounting Policies

The Medina County Port Authority’s financial information is presented on the statement of net position and statement of activities using the full accrual basis of accounting and the economic resources measurement focus. This basis of accounting and measurement focus is described in the County’s summary of significant accounting policies. The Authority uses a single enterprise fund to maintain its financial records during the year.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Restricted Cash

Under the Trust Indenture (see Note 9 for further information), the Authority will cause the Bond Reserve Fund to be funded with the proceeds of the Series 2010 Bonds in an amount equal to the Bond Reserve Requirement of the Series 2010 Bonds. The Trustee is authorized to draw on the Bond Reserve Fund to the extent necessary to provide moneys sufficient to pay Bond Service Charges on the Series 2010 Bonds on any Interest Payment Date or Principal Payment Date, as applicable. The County has agreed, subject to appropriation, to reinstate the Bond Reserve Fund after any draw to pay Bond Service Charges from available non-tax revenues of the County pursuant to a Bond Reserve Fund Non-Tax Revenue Contribution Agreement. As of 2019, the carrying amount of the Bond Reserve Fund (\$768,778) is reported as Restricted Cash on the statement of net position.

In addition, the Authority maintains a Direct Payments account in which it accounts for federal subsidy interest payments related to the bonds issued. The receipts are restricted for debt service payments. The carrying amount of this account (\$65) is reported as Restricted Cash on the statement of net position.

The Authority did not have any restricted net position for 2019. These restricted cash balances have been offset against outstanding debt obligations.

Property, Plant, Equipment and Depreciation

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year.

Donated capital assets are reported at their acquisition value as of the date received. The Authority maintains a capitalization threshold of \$2,500.

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. Depreciation is computed using the straight-line method over the following useful lives:

Fiber Network	30 Years
Equipment	10 Years

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Investments

The Medina County Port Authority follows the same statutory requirements for deposits and investments as the primary government (See Note 6).

Deposits Protection of the Authority's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Cash with County Some monies received by the Authority are held by the County which serves as fiscal agent. At year-end, cash with County totaled \$259,053. The money is held by the County in a pooled account with other County funds and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash of the County as a whole may be obtained from their audit report or by contracting the County Auditor's office directly.

Investments As of June 30, 2019, the Authority investments are in the Federated Government Obligation Fund with a measurement value of \$1,714,315. The difference as compared to the carrying value represents outstanding reconciling items cleared in the subsequent year.

Capital Assets

Capital asset activity for the year ended December 31, 2019 was as follows:

	Balance 01/01/19	Additions	Deletions	Balance 12/31/19
Capital Assets being depreciated:				
Fiber Network	\$10,304,783	\$224,777	\$0	\$10,529,560
Equipment	430,108	1,119	0	431,227
Total Capital Asset being depreciated	<u>10,734,891</u>	<u>225,896</u>	<u>0</u>	<u>10,960,787</u>
Accumulated Depreciation:				
Fiber Network	(1,978,511)	(535,336)	0	(2,513,847)
Equipment	(107,245)	(125,524)	0	(232,769)
Total Accumulated Depreciation	<u>(2,085,756)</u>	<u>(660,860)</u>	<u>0</u>	<u>(2,746,616)</u>
Total Capital Assets being depreciated, net	<u>\$8,649,135</u>	<u>(\$434,964)</u>	<u>\$0</u>	<u>\$8,214,171</u>

Risk Management

The Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries; and natural disasters.

Per the Master Service Agreement the Authority shall, at its own expense, obtain and keep in full force and effect at all times for the duration of the Agreement, on an occurrence basis with a carrier or carriers having a Best Rating Service rating of A-/X or better and licensed to do business in the State where the Services are to be delivered, insurance policies of the following kinds and in the following amounts, with Customer (as defined in the Master Service Agreement) to be named as an additional insured as its interest may appear:

- (a) Workers' Compensation Insurance in accordance with all applicable laws and regulations applicable to the employees who are engaged in the performance of this Agreement;
- (b) Employer's liability insurance with limits for employer's liability of \$500,000 per accident/occurrence;

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

- (c) Commercial general liability insurance, covering comprehensive bodily injury and property damage liability insurance, including automobile insurance, contractual liability insurance, and claims for bodily injury, death and property damage, including comprehensive form, premises and operations, independent contractors, products and completed operations, personal injury, and broad form property damage liability coverage, in at least the following amounts:

Bodily injury to any one person	\$1,000,000
Bodily injury aggregate	1,000,000
Property damage in any one accident	2,000,000
Property damage aggregate	2,000,000
Umbrella, or excess liability	5,000,000

Upon request of Customer, the Authority shall furnish Customer certificates of such insurance, and each policy shall make commercially reasonable efforts to provide that no decrease, non-renewal, or cancellation shall become effective except upon thirty (30) days' prior notice to Customer of such decrease non-renewal, or cancellation. The Authority shall obtain a waiver of rights of subrogation for commercial general liability insurance from its insurer in favor of Customer.

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

Long-Term Obligations

In 2010, the Medina County Port Authority issued a total of \$14,435,000 in revenue bonds. Those bonds were made up of \$5,090,000 Taxable Development Revenue Bonds, Series 2010A (Medina County Fiber Network Project) (Recovery Zone Economic Development Bonds) ("Series 2010A Bonds"), \$7,925,000 Development Revenue Bonds, Series 2010B (Medina County Fiber Network Project) (Recovery Zone Facility Bonds) ("Series 2010B Bonds") and \$1,420,000 Taxable Development Revenue Bonds, Series 2010C (Medina County Fiber Network Project) ("Series 2010C Bonds," and, together with the Series 2010A Bonds and Series 2010B Bonds, "Series 2010 Bonds") were issued under a Trust Indenture dated as of December 1, 2010 (the "Trust Indenture" or the "Indenture") between the Authority and the Trustee, and resolutions of the Board of Directors of the Authority, including Resolution No. 2010-06 adopted by the Board of Directors on August 17, 2010, as supplemented and amended. The Series 2010 Bonds were issued to pay the costs of the acquisition, construction, installation, equipment and development of an approximately 154-mile fiber optic cable network in Medina County, Ohio (the "Project"). The Series 2010 Bonds are secured under the Indenture by certain pledged revenues, including (i) a pledge of certain revenues, including rent paid under one or more leases or use agreements, (ii) a pledge and assignment by the Authority to the Trustee of federal subsidy payments related to the Series 2010A Bonds received by the Authority and (iii) a bond reserve fund established under the Indenture (the "Bond Reserve Fund") into which the Authority will deposit proceeds of the Series 2010 Bonds equal to the maximum annual debt service of the Series 2010 Bonds.

The bonds are made up of the following:

\$6,750,000 Series 2010A Bonds

\$1,370,000 6.750% Term Bonds due December 1, 2020
\$3,720,000 8.000% Term Bonds due December 1, 2030

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

\$7,925,000 Series 2010B Bonds

\$1,710,000 5.125% Term Bonds due December 1, 2020
\$2,495,000 5.625% Term Bonds due December 1, 2025
\$3,720,000 6.000% Term Bonds due December 1, 2030

\$1,420,000 Series 2010C Bonds

\$1,420,000 5.500% Term Bonds due June 1, 2016

In order to enhance the security for the Series 2010 Bonds, and thereby enhance the ability of the Port Authority to issue the Series 2010 Bonds and finance and construct the Project, and thereby aid, promote and enable community and economic development in the County, better and more efficient government operations, the creation and preservation of jobs and employment opportunities within the County and the improvement of the economic welfare of the people of the County and the State, the Port Authority has requested that the County enter into a Bond Reserve Fund Non-Tax Revenue Contribution Agreement to contribute, subject to appropriation, Non-Tax Revenues of the County in an amount sufficient to restore the balance in the Bond Reserve Fund to the Bond Reserve Requirement in the event that the Trustee draws amounts from the Bond Reserve Fund to pay Bond Service Charges on the Series 2010 Bonds when due, all in accordance with this Agreement and Trust Indenture.

The County shall at all times maintain a County Contribution Fund in its annual operating budget as a separate line item supporting the appropriation of funds for paying any amounts and in any year pursuant to this Agreement. The County Contribution Fund shall be used to replenish the Bond Reserve Fund as principal and interest payments are drawn by the Trustee. The County Contribution Fund shall be held and maintained in the custody of the County as a trust fund for the benefit of the Trustee (and the holders of the Series 2010 Bonds) and shall be accounted for separately from all other funds of the County.

Each payment by the County to the Trustee pursuant to this agreement is made for the benefit of the Port Authority in order to satisfy its obligations under the Trust Indenture and shall be deemed to be a loan by the County to the Port Authority for the Project ("County Loan"). The Port Authority hereby agrees to repay each County Loan, with interest at a rate per annum based on the net average cost of funds to the Port Authority on the Series 2010 Bonds provided, however, that (1) such principal and interest shall be payable in accordance with the Trust Indenture solely from Pledged Revenues or, after payment and retirement of all of the Series 2010 Bonds, from any remaining funds held by the Trustee under the Trust Indenture; (2) the payment of such principal and interest shall be subordinated to the payment of Bond Service Charges on the Series 2010 Bonds and the funding of all required reserves under the Trust Indenture; (3) all principal and interest thereon shall be due and payable on June 1, 2031, the first Interest Payment Date following the payment of all scheduled debt service on the Series 2010 Bonds; and (4) in accordance with the Trust Indenture, so long as any County Loan shall be outstanding, the Port Authority shall pay or prepay on or before the fifteenth (15th) day after the December 1 Interest Payment Date all or a portion of the amounts accrued on the County Loans (with all interest to be paid before prepayment of any principal) to the extent there are surplus Pledged Revenues after the funding of all required reserves under the Trust Indenture.

As of year-end, the total amount contributed by the County is \$5,328,007. Amounts contributed will require repayment at an interest rate of 5.42 percent. Accumulated interest owed at year-end is \$801,444.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Changes in long-term obligations of the Authority during the year ended December 31, 2019 consisted of the following:

Issuance	Balance January 1, 2019	Additions	Deletions	Balance December 31, 2019	Amount Due In One Year
Revenue Bonds	\$11,255,000	\$0	\$640,000	\$10,615,000	\$680,000
Loans Payable	5,089,554	1,039,897	0	6,129,451	0
Total	\$16,344,554	\$1,039,897	\$640,000	\$16,744,451	\$680,000

The annual requirements to retire debt are as follows:

	Principal	Interest	Total
2020	\$680,000	\$690,944	\$1,370,944
2021	730,000	649,238	1,379,238
2022	775,000	600,309	1,375,309
2023	825,000	548,413	1,373,413
2024	885,000	493,147	1,378,147
2025-2029	5,405,000	1,485,309	6,890,309
2030	1,315,000	66,250	1,381,250
Total	\$10,615,000	\$4,533,610	\$15,148,610

As noted above, all accumulated principal and interest amounts owed to the County will be due on June 1, 2031, thus excluded from the table above.

The Authority has pledged future net customer revenue to repay \$10,615,000 in general obligation bonds. Current year principal and interest payments, as a percentage of net customer revenues, on all revenue bonds were 217.69 percent. The total principal and interest remaining to be paid on all revenue bonds is \$15,148,610. Principal and interest paid for the current year and total net available revenue were \$1,368,920 and \$628,846 respectively.

Operating Leases

Lessee Agreement In July 2014 The Authority entered into a 10 year non-cancelable lease for the use of fiber for operations. For 2019, the Authority incurred a monthly lease payment of \$2,000 per month.

Lessor Agreement The Authority leases 96 of the 144 strands of the fiber network to the Medina County Economic Finance Authority. The cost and accumulated depreciation of these assets are \$6,303,281 and \$1,723,398, respectively.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Conduit Debt Obligations

From time to time, the Port Authority has issued a variety of revenue bonds to provide financial assistance to health care organizations, private-sector entities and other local governments for the acquisition and construction of facilities and roadways deemed to be in the public interest. Servicing these debts is the sole obligation of the entities which received the debt proceeds. Neither the Port Authority, 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.

The amounts outstanding as of December 31, 2019 is not readily available; however, will be reported in subsequent years.

Note 30 – Subsequent Event

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. The County's investment portfolio and the investments of the pension and other employee benefit plans, in which the County participates, fluctuate with market conditions, and due to market volatility, the amount of gains or losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

Required Supplementary Information

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

	2019	2018	2017	2016	2015	2014
County's Proportion of the Net Pension Liability	0.35187971%	0.35692566%	0.37261861%	0.36355319%	0.36848357%	0.36848357%
County's Proportionate Share of the Net Pension Liability	\$96,372,720	\$55,994,717	\$84,615,350	\$62,971,995	\$44,443,236	\$43,439,412
County's Covered Payroll	\$46,224,319	\$45,852,644	\$46,736,353	\$44,007,398	\$44,007,573	\$44,078,988
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	208.49%	122.12%	181.05%	143.09%	100.99%	98.55%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.70%	84.66%	77.25%	81.08%	86.45%	86.36%

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

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

See accompanying notes to the required supplementary information.

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

	2019	2018
County's Proportion of the Net Pension Asset	0.45107062%	0.44964920%
County's Proportionate Share of the Net Pension Asset	\$504,397	\$612,121
County's Covered Payroll	\$1,929,193	\$1,841,538
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	-26.15%	-33.24%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	126.64%	137.28%

(1) Amounts for the combined plan are not presented prior to 2018 as the County's participation in this plan was considered immaterial in previous years.

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

See accompanying notes to the required supplementary information.

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

	2019	2018
County's Proportion of the Net Pension Liability	0.01041663%	0.01068164%
County's Proportionate Share of the Net Pension Liability	\$2,303,575	\$2,348,653
County's Covered Payroll	\$1,222,952	\$1,214,323
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	188.36%	193.41%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.40%	77.30%

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

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

See accompanying notes to the required supplementary information.

2017	2016	2015	2014	2013
0.01092012%	0.01125483%	0.01196438%	0.01186141%	0.01186141%
\$2,594,098	\$3,767,328	\$3,306,603	\$2,885,105	\$3,436,719
\$1,200,536	\$1,184,221	\$1,248,286	\$1,305,132	\$1,081,031
216.08%	318.13%	264.89%	221.06%	317.91%
75.30%	66.80%	72.10%	74.70%	69.30%

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

	2019	2018	2017
County's Proportion of the Net OPEB Liability	0.34979672%	0.35362600%	0.36867740%
County's Proportionate Share of the Net OPEB Liability	\$45,605,236	\$38,401,178	\$37,237,670
County's Covered Payroll	\$49,440,487	\$48,968,982	\$49,926,704
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	92.24%	78.42%	74.58%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	46.33%	54.14%	54.04%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

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

See accompanying notes to the required supplementary information.

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

	2019	2018	2017
County's Proportion of the Net OPEB Asset/Liability	0.01041663%	0.01068164%	0.01092012%
County's Proportionate Share of the:			
Net OPEB Asset	\$172,525	\$171,644	\$0
Net OPEB Liability	0	0	426,063
County's Covered Payroll	\$1,222,952	\$1,214,323	\$1,200,536
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-14.11%	-14.13%	35.49%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	174.70%	176.00%	47.11%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

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

See accompanying notes to the required supplementary information.

Medina County, Ohio
Required Supplementary Information
Schedule of the County's Contributions
Ohio Public Employees Retirement System
Last Seven Years (1) (2)

	2019	2018
Net Pension Liability - Traditional Plan		
Contractually Required Contribution	\$6,729,402	\$6,654,454
Contributions in Relation to the Contractually Required Contribution	<u>(6,729,402)</u>	<u>(6,654,454)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$46,745,305	\$46,224,319
Pension Contributions as a Percentage of Covered Payroll	<u>14.40%</u>	<u>14.40%</u>
Net Pension Asset - Combined Plan		
Contractually Required Contribution	\$276,432	\$270,087
Contributions in Relation to the Contractually Required Contribution	<u>(276,432)</u>	<u>(270,087)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$1,974,514	\$1,929,193
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Liability - OPEB Plan (2)		
Contractually Required Contribution	\$50,220	\$51,479
Contributions in Relation to the Contractually Required Contribution	<u>(50,220)</u>	<u>(51,479)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (3)	\$49,975,319	\$49,440,487
OPEB Contributions as a Percentage of Covered Payroll	<u>0.10%</u>	<u>0.10%</u>

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

(2) Information prior to 2016 is not available for the OPEB plan.

(3) The OPEB plan includes the members from the traditional plan, the combined plan and the member-directed plan. The member-directed pension plan is a defined contribution pension plan; therefore, the pension side is not included above.

See accompanying notes to the required supplementary information.

2017	2016	2015	2014	2013
\$6,140,317	\$5,786,236	\$5,442,975	\$5,429,807	\$5,871,475
(6,140,317)	(5,786,236)	(5,442,975)	(5,429,807)	(5,871,475)
\$0	\$0	\$0	\$0	\$0
\$45,852,644	\$46,736,353	\$44,007,398	\$44,007,573	\$44,078,988
13.39%	12.38%	12.37%	12.34%	13.32%
\$239,400	\$234,309	\$208,042	\$178,718	\$193,906
(239,400)	(234,309)	(208,042)	(178,718)	(193,906)
\$0	\$0	\$0	\$0	\$0
\$1,841,538	\$1,952,575	\$1,733,683	\$1,489,317	\$1,491,585
13.00%	12.00%	12.00%	12.00%	13.00%
\$524,208	\$1,023,290			
(524,208)	(1,023,290)			
\$0	\$0			
\$48,968,982	\$49,926,704			
1.07%	2.05%			

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

	2019	2018	2017	2016
Net Pension Liability				
Contractually Required Contribution	\$172,742	\$176,302	\$167,150	\$168,255
Contributions in Relation to the Contractually Required Contribution	<u>(172,742)</u>	<u>(176,302)</u>	<u>(167,150)</u>	<u>(168,255)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$1,233,875	\$1,259,301	\$1,193,929	\$1,201,821
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Liability/Asset				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
OPEB Contributions as a Percentage of Covered Payroll	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Total Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>

(1) The County's covered payroll is the same for Pension and OPEB.

See accompanying notes to the required supplementary information.

2015	2014	2013	2012	2011	2010
\$169,482	\$169,667	\$140,534	\$132,372	\$155,901	\$163,065
(169,482)	(169,667)	(140,534)	(132,372)	(155,901)	(163,065)
\$0	\$0	\$0	\$0	\$0	\$0
\$1,210,586	\$1,252,829	\$1,081,031	\$1,018,246	\$1,199,238	\$1,254,346
14.00%	13.54%	13.00%	13.00%	13.00%	13.00%
\$0	\$5,708	\$10,810	\$10,182	\$11,992	\$12,543
0	(5,708)	(10,810)	(10,182)	(11,992)	(12,543)
\$0	\$0	\$0	\$0	\$0	\$0
0.00%	0.46%	1.00%	1.00%	1.00%	1.00%
14.00%	14.00%	14.00%	14.00%	14.00%	14.00%

Medina County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2019

Changes in Assumptions – OPERS – Traditional Plan

Amounts reported beginning in 2019 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used beginning in 2017 and in 2016 and prior are presented as follows:

	2019	2018 and 2017	2016 and prior
Wage Inflation	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:			
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

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

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

Changes in Assumptions – OPERS Pension – Combined Plan

For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

Changes in Assumptions – STRS Pension

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

Medina County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2019

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

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

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

Changes in Assumptions – OPERS OPEB

For 2019, the single discount rate changed from 3.85 percent to 3.96 percent and the municipal bond rate changed from 3.31 percent to 3.71 percent. For 2019, the health care cost trend rate was 10 percent, initial; 3.25 ultimate in 2029. For 2018, the health care cost tend rate was 7.25 percent, initial; 3.25 percent ultimate in 2028.

For 2018, the single discount rate changed from 4.23 percent to 3.85 percent.

Changes in Assumptions – STRS OPEB

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45.

Medina County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2019

Changes in Benefit Terms – STRS OPEB

For 2019, there was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020 to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020 from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.

For 2018, the subsidy multiplier for non-Medicare benefit recipients was increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019 and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

Fund Descriptions – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. The following are descriptions of the County's nonmajor special revenue funds:

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

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

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

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

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

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

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

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

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

Convention and Visitors Bureau Fund – To account for and report property taxes restricted for the Medina County Visitors and Convention Bureau. The fund did not have any budgetary activity in 2019; therefore, budgetary information is not provided.

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

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

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

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

(continued)

Fund Descriptions – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

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

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

Federal Law Enforcement Fund – To account for grants and forfeited funds restricted for the use by the Sheriff's Office to cover various expenses incurred in operation of the Sheriff's Office.

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

Juvenile Detention Center Donations Fund – To account for and report restricted Federal grants and local donations for use by the Detention Center for programs and expenditures.

Law Library Fund – To account for and report restricted intergovernmental revenue and expenses for County Law Library operations.

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

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

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

Radio Systems Donations Fund – To account for and report the donations from various entities restricted for the County-wide radio system project.

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

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

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

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

(continued)

Fund Descriptions – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

Sheriff Commissary – To account for and report commissary operations, the profits of which are restricted for purposes that benefit inmates. The fund did not have any budgetary activity in 2019; therefore, budgetary information is not provided.

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

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

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

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

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

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

Nonmajor Debt Service Funds

Debt service funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for principal and interest. The following are descriptions of the County's nonmajor debt service funds:

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

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

Nonmajor Capital Projects Funds

Capital projects funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of major capital facilities and other capital assets other than those financed by proprietary funds. The following are descriptions of the County's nonmajor capital projects funds:

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

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

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

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

Medina County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$31,780,870	\$43,212	\$2,233,431	\$34,057,513
Cash and Cash Equivalents In Segregated Accounts	480,600	0	0	480,600
Materials and Supplies Inventory	476,444	0	0	476,444
Accounts Receivable	116,786	0	0	116,786
Intergovernmental Receivable	5,437,509	60,587	46,911	5,545,007
Interfund Receivable	94,174	0	0	94,174
Property and Other Taxes Receivable	2,499,824	935,448	0	3,435,272
Special Assessments Receivable	2,807	5,121,313	0	5,124,120
Loans Receivable	186,585	0	0	186,585
<i>Total Assets</i>	<u>\$41,075,599</u>	<u>\$6,160,560</u>	<u>\$2,280,342</u>	<u>\$49,516,501</u>
Liabilities				
Accounts Payable	\$966,426	\$0	\$53,223	\$1,019,649
Contracts Payable	537,503	0	115,921	653,424
Accrued Wages and Benefits	304,441	0	5,007	309,448
Payroll Withholding Payable	128,832	0	1,103	129,935
Accrued Interest Payable	0	0	5,813	5,813
Matured Compensated Absences Payable	33,538	0	0	33,538
Interfund Payable	336,196	450,473	2,250,000	3,036,669
Intergovernmental Payable	492,712	0	49,512	542,224
<i>Total Liabilities</i>	<u>2,799,648</u>	<u>450,473</u>	<u>2,480,579</u>	<u>5,730,700</u>
Deferred Inflows of Resources				
Property Taxes	2,374,400	925,726	0	3,300,126
Unavailable Revenue	3,736,472	5,191,622	0	8,928,094
<i>Total Deferred Inflows of Resources</i>	<u>6,110,872</u>	<u>6,117,348</u>	<u>0</u>	<u>12,228,220</u>
Fund Balances				
Nonspendable	476,444	0	0	476,444
Restricted	32,216,797	43,212	0	32,260,009
Assigned	0	0	370,149	370,149
Unassigned (Deficit)	(528,162)	(450,473)	(570,386)	(1,549,021)
<i>Total Fund Balances (Deficit)</i>	<u>32,165,079</u>	<u>(407,261)</u>	<u>(200,237)</u>	<u>31,557,581</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$41,075,599</u>	<u>\$6,160,560</u>	<u>\$2,280,342</u>	<u>\$49,516,501</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$3,025,524	\$677,501	\$0	\$3,703,025
Property Transfer Taxes	0	378,637	0	378,637
Charges for Services	6,720,164	0	49,380	6,769,544
Fines and Forfeitures	61,009	0	0	61,009
Intergovernmental	23,688,648	90,950	4,313,047	28,092,645
Special Assessments	397,852	82,093	0	479,945
Interest	158,836	0	3,550	162,386
Rentals	222,259	256,349	0	478,608
Donations	380,056	0	0	380,056
Other	840,754	77,594	203,179	1,121,527
<i>Total Revenues</i>	<u>35,495,102</u>	<u>1,563,124</u>	<u>4,569,156</u>	<u>41,627,382</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,413,696	0	0	1,413,696
Judicial	3,095,396	0	0	3,095,396
Public Safety	6,128,407	0	0	6,128,407
Public Works	10,381,704	0	0	10,381,704
Health	6,423,433	0	0	6,423,433
Human Services	7,757,865	0	0	7,757,865
Economic Development and Assistance	1,127,848	0	0	1,127,848
Capital Outlay	0	0	4,403,439	4,403,439
Debt Service:				
Principal Retirement	4,075	859,918	0	863,993
Capital Appreciation Bond Interest	0	30,082	0	30,082
Interest and Fiscal Charges	0	261,813	112,250	374,063
<i>Total Expenditures</i>	<u>36,332,424</u>	<u>1,151,813</u>	<u>4,515,689</u>	<u>41,999,926</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(837,322)</u>	<u>411,311</u>	<u>53,467</u>	<u>(372,544)</u>
Other Financing Sources (Uses)				
Transfers In	867,505	0	1,332,362	2,199,867
Transfers Out	(32,001)	(495,362)	0	(527,363)
<i>Total Other Financing Sources (Uses)</i>	<u>835,504</u>	<u>(495,362)</u>	<u>1,332,362</u>	<u>1,672,504</u>
<i>Net Change in Fund Balances</i>	(1,818)	(84,051)	1,385,829	1,299,960
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>32,166,897</u>	<u>(323,210)</u>	<u>(1,586,066)</u>	<u>30,257,621</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$32,165,079</u>	<u>(\$407,261)</u>	<u>(\$200,237)</u>	<u>\$31,557,581</u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

	ADAMH Board	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	\$5,081,256	\$6,191,563	\$0	\$729,761	\$0	\$133
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0	0	0
Materials and Supplies Inventory	0	476,444	0	0	0	0
Accounts Receivable	0	26,019	0	0	0	0
Intergovernmental Receivable	51,010	4,610,849	382,750	0	70,682	466
Interfund Receivable	0	4,436	9,750	0	0	0
Property and Other Taxes Receivable	0	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0	0
Loans Receivable	0	0	0	0	0	0
<i>Total Assets</i>	<u>\$5,132,266</u>	<u>\$11,309,311</u>	<u>\$392,500</u>	<u>\$729,761</u>	<u>\$70,682</u>	<u>\$599</u>
Liabilities						
Accounts Payable	\$223,037	\$250,708	\$7,980	\$210,150	\$0	\$0
Contracts Payable	277,472	152,504	0	0	107,527	0
Accrued Wages and Benefits	14,069	97,528	44,886	0	0	0
Payroll Withholding Payable	5,876	37,827	18,667	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0	0
Interfund Payable	609	1,002	107,618	0	58,413	0
Intergovernmental Payable	16,852	43,047	20,029	341,827	0	0
<i>Total Liabilities</i>	<u>537,915</u>	<u>582,616</u>	<u>199,180</u>	<u>551,977</u>	<u>165,940</u>	<u>0</u>
Deferred Inflows of Resources						
Property Taxes	0	0	0	0	0	0
Unavailable Revenue	9,425	3,090,686	382,750	0	70,682	0
<i>Total Deferred Inflows of Resources</i>	<u>9,425</u>	<u>3,090,686</u>	<u>382,750</u>	<u>0</u>	<u>70,682</u>	<u>0</u>
Fund Balances						
Nonspendable	0	476,444	0	0	0	0
Restricted	4,584,926	7,159,565	0	177,784	0	599
Unassigned (Deficit)	0	0	(189,430)	0	(165,940)	0
<i>Total Fund Balances (Deficit)</i>	<u>4,584,926</u>	<u>7,636,009</u>	<u>(189,430)</u>	<u>177,784</u>	<u>(165,940)</u>	<u>599</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$5,132,266</u>	<u>\$11,309,311</u>	<u>\$392,500</u>	<u>\$729,761</u>	<u>\$70,682</u>	<u>\$599</u>

Community Oriented Policing Services	Community Safety Awareness	Computer	Convention and Visitors Bureau	County Home	Courthouse Security	Ditch Maintenance	Dog and Kennel
\$14,773	\$375,044	\$984,324	\$10,733	\$690,244	\$1,186,788	\$7,639,632	\$135,958
0	0	113,958	0	0	141,774	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	56,507	0	0	0
0	0	0	0	0	0	0	885
0	0	0	100,702	872,376	0	0	0
0	0	0	0	0	0	2,807	0
0	0	0	0	0	0	0	0
<u>\$14,773</u>	<u>\$375,044</u>	<u>\$1,098,282</u>	<u>\$111,435</u>	<u>\$1,619,127</u>	<u>\$1,328,562</u>	<u>\$7,642,439</u>	<u>\$136,843</u>
\$4,173	\$37,460	\$1,424	\$0	\$2,224	\$54,997	\$1,200	\$1,897
0	0	0	0	0	0	0	0
0	10,055	3,560	0	0	12,146	0	5,741
6	9,116	629	0	0	8,867	0	2,233
0	0	23,789	0	0	0	0	0
0	0	0	0	800	0	0	192
0	4,346	1,351	0	0	5,965	0	2,553
<u>4,179</u>	<u>60,977</u>	<u>30,753</u>	<u>0</u>	<u>3,024</u>	<u>81,975</u>	<u>1,200</u>	<u>12,616</u>
0	0	0	0	863,386	0	0	0
0	0	0	0	65,497	0	2,807	0
0	0	0	0	928,883	0	2,807	0
0	0	0	0	0	0	0	0
10,594	314,067	1,067,529	111,435	687,220	1,246,587	7,638,432	124,227
0	0	0	0	0	0	0	0
<u>10,594</u>	<u>314,067</u>	<u>1,067,529</u>	<u>111,435</u>	<u>687,220</u>	<u>1,246,587</u>	<u>7,638,432</u>	<u>124,227</u>
<u>\$14,773</u>	<u>\$375,044</u>	<u>\$1,098,282</u>	<u>\$111,435</u>	<u>\$1,619,127</u>	<u>\$1,328,562</u>	<u>\$7,642,439</u>	<u>\$136,843</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2019

	DRETAC	Drug Enforcement	Emergency Management	Emergency Planning Commission	Federal Law Enforcement	Indigent Guardianship
Assets						
Equity in Pooled Cash and Cash Equivalents	\$162,065	\$1,075,560	\$408,558	\$126,507	\$60,618	\$115,939
Cash and Cash Equivalents In Segregated Accounts	0	9,810	0	0	134,359	1,583
Materials and Supplies Inventory	0	0	0	0	0	0
Accounts Receivable	0	0	0	0	0	0
Intergovernmental Receivable	0	98,893	0	0	0	0
Interfund Receivable	0	0	0	0	0	0
Property and Other Taxes Receivable	0	1,526,746	0	0	0	0
Special Assessments Receivable	0	0	0	0	0	0
Loans Receivable	0	0	0	0	0	0
<i>Total Assets</i>	<u>\$162,065</u>	<u>\$2,711,009</u>	<u>\$408,558</u>	<u>\$126,507</u>	<u>\$194,977</u>	<u>\$117,522</u>
Liabilities						
Accounts Payable	\$1,235	\$1,265	\$0	\$0	\$2,079	\$2,598
Contracts Payable	0	0	0	0	0	0
Accrued Wages and Benefits	6,649	500	6,856	0	770	0
Payroll Withholding Payable	1,641	523	3,224	0	163	0
Matured Compensated Absences Payable	0	0	0	0	0	0
Interfund Payable	0	0	0	0	0	0
Intergovernmental Payable	2,943	414	3,081	0	156	0
<i>Total Liabilities</i>	<u>12,468</u>	<u>2,702</u>	<u>13,161</u>	<u>0</u>	<u>3,168</u>	<u>2,598</u>
Deferred Inflows of Resources						
Property Taxes	0	1,511,014	0	0	0	0
Unavailable Revenue	0	114,625	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>1,625,639</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances						
Nonspendable	0	0	0	0	0	0
Restricted	149,597	1,082,668	395,397	126,507	191,809	114,924
Unassigned (Deficit)	0	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>149,597</u>	<u>1,082,668</u>	<u>395,397</u>	<u>126,507</u>	<u>191,809</u>	<u>114,924</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$162,065</u>	<u>\$2,711,009</u>	<u>\$408,558</u>	<u>\$126,507</u>	<u>\$194,977</u>	<u>\$117,522</u>

Juvenile Detention Center Donations	Law Library	Marriage License	Office for Older Adults	Ohio Criminal Justice Service	Radio Systems Donations	Real Estate Assessment	Revolving Loan Program
\$131,261	\$252,802	\$15,387	\$27,601	\$0	\$0	\$4,659,491	\$159,131
2,418	0	6,822	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
79,389	0	0	46,286	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	186,585
<u>\$213,068</u>	<u>\$252,802</u>	<u>\$22,209</u>	<u>\$73,887</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,659,491</u>	<u>\$345,716</u>
\$0	\$17,891	\$17,498	\$8,571	\$1,457	\$0	\$11,151	\$0
0	0	0	0	0	0	0	0
2,365	2,178	0	15,670	0	0	12,759	0
910	1,283	0	6,765	544	0	4,516	0
0	0	0	0	0	0	0	0
0	0	0	10,366	2,755	77,756	0	0
1,061	353	0	7,139	0	0	8,572	0
<u>4,336</u>	<u>21,705</u>	<u>17,498</u>	<u>48,511</u>	<u>4,756</u>	<u>77,756</u>	<u>36,998</u>	<u>0</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
208,732	231,097	4,711	25,376	0	0	4,622,493	345,716
0	0	0	0	(4,756)	(77,756)	0	0
<u>208,732</u>	<u>231,097</u>	<u>4,711</u>	<u>25,376</u>	<u>(4,756)</u>	<u>(77,756)</u>	<u>4,622,493</u>	<u>345,716</u>
<u>\$213,068</u>	<u>\$252,802</u>	<u>\$22,209</u>	<u>\$73,887</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,659,491</u>	<u>\$345,716</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2019

	Safe Communities	Shelter Care and Youth Services	Sheriff Commissary	Sheriff Donations	Title IV-D	Transportation Program
Assets						
Equity in Pooled Cash and Cash Equivalents	\$0	\$532,046	\$0	\$78,465	\$0	\$537,590
Cash and Cash Equivalents In Segregated Accounts	0	2,492	67,384	0	0	0
Materials and Supplies Inventory	0	0	0	0	0	0
Accounts Receivable	0	0	0	0	0	90,302
Intergovernmental Receivable	5,480	0	0	0	0	26,625
Interfund Receivable	0	0	0	0	0	79,103
Property and Other Taxes Receivable	0	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0	0
Loans Receivable	0	0	0	0	0	0
<i>Total Assets</i>	<u>\$5,480</u>	<u>\$534,538</u>	<u>\$67,384</u>	<u>\$78,465</u>	<u>\$0</u>	<u>\$733,620</u>
Liabilities						
Accounts Payable	\$0	\$13,997	\$0	\$14,337	\$4,750	\$74,224
Contracts Payable	0	0	0	0	0	0
Accrued Wages and Benefits	972	14,937	0	0	11,206	39,267
Payroll Withholding Payable	39	6,557	0	0	4,766	13,591
Matured Compensated Absences Payable	0	0	0	0	0	9,749
Interfund Payable	13,510	0	0	0	52,536	4,374
Intergovernmental Payable	627	6,582	0	262	5,029	17,829
<i>Total Liabilities</i>	<u>15,148</u>	<u>42,073</u>	<u>0</u>	<u>14,599</u>	<u>78,287</u>	<u>159,034</u>
Deferred Inflows of Resources						
Property Taxes	0	0	0	0	0	0
Unavailable Revenue	0	0	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances						
Nonspendable	0	0	0	0	0	0
Restricted	0	492,465	67,384	63,866	0	574,586
Unassigned (Deficit)	(9,668)	0	0	0	(78,287)	0
<i>Total Fund Balances (Deficit)</i>	<u>(9,668)</u>	<u>492,465</u>	<u>67,384</u>	<u>63,866</u>	<u>(78,287)</u>	<u>574,586</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$5,480</u>	<u>\$534,538</u>	<u>\$67,384</u>	<u>\$78,465</u>	<u>\$0</u>	<u>\$733,620</u>

Transportation Improvement	Victim Assistance	Webcheck Program	Total Nonmajor Special Revenue Funds
\$336,693	\$0	\$60,947	\$31,780,870
0	0	0	480,600
0	0	0	476,444
0	0	465	116,786
0	8,521	51	5,437,509
0	0	0	94,174
0	0	0	2,499,824
0	0	0	2,807
0	0	0	186,585
<u>\$336,693</u>	<u>\$8,521</u>	<u>\$61,463</u>	<u>\$41,075,599</u>
\$0	\$123	\$0	\$966,426
0	0	0	537,503
0	2,327	0	304,441
0	1,089	0	128,832
0	0	0	33,538
0	6,265	0	336,196
0	1,042	1,652	492,712
0	10,846	1,652	2,799,648
0	0	0	2,374,400
0	0	0	3,736,472
0	0	0	6,110,872
0	0	0	476,444
336,693	0	59,811	32,216,797
0	(2,325)	0	(528,162)
<u>336,693</u>	<u>(2,325)</u>	<u>59,811</u>	<u>32,165,079</u>
<u>\$336,693</u>	<u>\$8,521</u>	<u>\$61,463</u>	<u>\$41,075,599</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019

	ADAMH Board	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant	Community Housing Improvement
Revenues						
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	234,287	726,578	0	0	0
Fines and Forfeitures	0	30,461	0	0	0	0
Intergovernmental	3,934,942	9,490,627	1,484,493	1,901,336	55,800	561,412
Special Assessments	0	0	0	0	0	0
Interest	0	149,779	0	0	0	597
Rentals	222,259	0	0	0	0	0
Donations	0	0	0	0	0	0
Other	77,383	339,684	0	0	7,500	1,330
<i>Total Revenues</i>	<u>4,234,584</u>	<u>10,244,838</u>	<u>2,211,071</u>	<u>1,901,336</u>	<u>63,300</u>	<u>563,339</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	0	0	0	0	0	0
Judicial	0	0	2,381,756	0	0	0
Public Safety	0	0	0	0	0	0
Public Works	0	10,299,474	0	0	0	0
Health	6,093,398	0	0	0	0	0
Human Services	0	0	0	2,034,400	0	0
Economic Development and Assistance	0	0	0	0	183,810	529,872
Debt Service:						
Principal Retirement	0	4,075	0	0	0	0
<i>Total Expenditures</i>	<u>6,093,398</u>	<u>10,303,549</u>	<u>2,381,756</u>	<u>2,034,400</u>	<u>183,810</u>	<u>529,872</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,858,814)</u>	<u>(58,711)</u>	<u>(170,685)</u>	<u>(133,064)</u>	<u>(120,510)</u>	<u>33,467</u>
Other Financing Sources (Uses)						
Transfers In	192,289	0	0	80,000	0	0
Transfers Out	0	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>192,289</u>	<u>0</u>	<u>0</u>	<u>80,000</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(1,666,525)</u>	<u>(58,711)</u>	<u>(170,685)</u>	<u>(53,064)</u>	<u>(120,510)</u>	<u>33,467</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>6,251,451</u>	<u>7,694,720</u>	<u>(18,745)</u>	<u>230,848</u>	<u>(45,430)</u>	<u>(32,868)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$4,584,926</u>	<u>\$7,636,009</u>	<u>(\$189,430)</u>	<u>\$177,784</u>	<u>(\$165,940)</u>	<u>\$599</u>

Community Oriented Policing Services	Community Safety Awareness	Computer	Convention and Visitors Bureau	County Home	Courthouse Security	Ditch Maintenance	Dog and Kennel
\$0	\$0	\$0	\$430,873	\$841,554	\$0	\$0	\$0
0	0	438,353	0	0	569,688	0	364,782
0	0	0	0	0	0	0	19,988
101,049	997,142	0	0	111,672	0	0	0
0	0	0	0	0	0	397,852	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	6,320	0	0	5,182
0	0	0	0	30,493	50	0	2,598
<u>101,049</u>	<u>997,142</u>	<u>438,353</u>	<u>430,873</u>	<u>990,039</u>	<u>569,738</u>	<u>397,852</u>	<u>392,550</u>
0	0	146,668	0	0	0	0	0
0	0	131,728	0	0	0	0	0
87,708	892,922	0	0	0	847,873	0	0
0	0	0	0	0	0	82,230	0
0	0	0	0	0	0	0	330,035
0	0	0	0	1,103,026	0	0	0
0	0	0	414,166	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>87,708</u>	<u>892,922</u>	<u>278,396</u>	<u>414,166</u>	<u>1,103,026</u>	<u>847,873</u>	<u>82,230</u>	<u>330,035</u>
<u>13,341</u>	<u>104,220</u>	<u>159,957</u>	<u>16,707</u>	<u>(112,987)</u>	<u>(278,135)</u>	<u>315,622</u>	<u>62,515</u>
0	0	0	0	0	169,990	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>169,990</u>	<u>0</u>	<u>0</u>
13,341	104,220	159,957	16,707	(112,987)	(108,145)	315,622	62,515
<u>(2,747)</u>	<u>209,847</u>	<u>907,572</u>	<u>94,728</u>	<u>800,207</u>	<u>1,354,732</u>	<u>7,322,810</u>	<u>61,712</u>
<u>\$10,594</u>	<u>\$314,067</u>	<u>\$1,067,529</u>	<u>\$111,435</u>	<u>\$687,220</u>	<u>\$1,246,587</u>	<u>\$7,638,432</u>	<u>\$124,227</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, 2019

	DRETAC	Drug Enforcement	Emergency Management	Emergency Planning Commission	Federal Law Enforcement	Indigent Guardianship
Revenues						
Property Taxes	\$280,426	\$1,472,671	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0	22,894
Fines and Forfeitures	0	0	0	0	10,560	0
Intergovernmental	0	444,400	289,225	28,833	158,807	0
Special Assessments	0	0	0	0	0	0
Interest	0	0	0	0	2,043	0
Rentals	0	0	0	0	0	0
Donations	0	0	0	0	0	0
Other	12,395	32,439	103,971	13,206	200,000	0
<i>Total Revenues</i>	<u>292,821</u>	<u>1,949,510</u>	<u>393,196</u>	<u>42,039</u>	<u>371,410</u>	<u>22,894</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	110,911	0	0	0	0	0
Judicial	248,638	0	0	0	0	30,579
Public Safety	0	1,777,904	371,156	13,617	450,611	0
Public Works	0	0	0	0	0	0
Health	0	0	0	0	0	0
Human Services	0	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
<i>Total Expenditures</i>	<u>359,549</u>	<u>1,777,904</u>	<u>371,156</u>	<u>13,617</u>	<u>450,611</u>	<u>30,579</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(66,728)</u>	<u>171,606</u>	<u>22,040</u>	<u>28,422</u>	<u>(79,201)</u>	<u>(7,685)</u>
Other Financing Sources (Uses)						
Transfers In	0	0	95,578	6,423	0	0
Transfers Out	0	0	0	(32,001)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>95,578</u>	<u>(25,578)</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(66,728)</u>	<u>171,606</u>	<u>117,618</u>	<u>2,844</u>	<u>(79,201)</u>	<u>(7,685)</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>216,325</u>	<u>911,062</u>	<u>277,779</u>	<u>123,663</u>	<u>271,010</u>	<u>122,609</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$149,597</u>	<u>\$1,082,668</u>	<u>\$395,397</u>	<u>\$126,507</u>	<u>\$191,809</u>	<u>\$114,924</u>

Juvenile Detention Center Donations	Law Library	Marriage License	Office for Older Adults	Ohio Criminal Justice Service	Radio Systems Donations	Real Estate Assessment	Revolving Loan Program
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	30,701	0	0	0	2,668,236	0
0	0	0	0	0	0	0	0
409,413	284,644	0	474,282	298,785	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	6,417
0	0	0	0	0	0	0	0
6,594	0	0	25,555	0	100,000	0	0
0	11,370	0	0	0	0	0	0
<u>416,007</u>	<u>296,014</u>	<u>30,701</u>	<u>499,837</u>	<u>298,785</u>	<u>100,000</u>	<u>2,668,236</u>	<u>6,417</u>
0	0	0	0	0	0	1,156,117	0
0	302,695	0	0	0	0	0	0
218,294	0	0	0	295,645	227,756	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	32,658	832,709	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>0</u>	<u>0</u>
<u>218,294</u>	<u>302,695</u>	<u>32,658</u>	<u>832,709</u>	<u>295,645</u>	<u>227,756</u>	<u>1,156,117</u>	<u>0</u>
<u>197,713</u>	<u>(6,681)</u>	<u>(1,957)</u>	<u>(332,872)</u>	<u>3,140</u>	<u>(127,756)</u>	<u>1,512,119</u>	<u>6,417</u>
0	0	0	323,225	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>323,225</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
197,713	(6,681)	(1,957)	(9,647)	3,140	(127,756)	1,512,119	6,417
<u>11,019</u>	<u>237,778</u>	<u>6,668</u>	<u>35,023</u>	<u>(7,896)</u>	<u>50,000</u>	<u>3,110,374</u>	<u>339,299</u>
<u>\$208,732</u>	<u>\$231,097</u>	<u>\$4,711</u>	<u>\$25,376</u>	<u>(\$4,756)</u>	<u>(\$77,756)</u>	<u>\$4,622,493</u>	<u>\$345,716</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, 2019

	Safe Communities	Shelter Care and Youth Services	Sheriff Commissary	Sheriff Donations	Title IV-D	Transportation Program
Revenues						
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	13,509	641,122	0	373,108	605,790
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	53,331	891,296	0	0	0	1,582,450
Special Assessments	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Rentals	0	0	0	0	0	0
Donations	0	0	0	236,405	0	0
Other	0	61	0	0	0	8,274
<i>Total Revenues</i>	<u>53,331</u>	<u>904,866</u>	<u>641,122</u>	<u>236,405</u>	<u>373,108</u>	<u>2,196,514</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	0	0	0	0	0	0
Judicial	0	0	0	0	0	0
Public Safety	62,999	0	654,303	227,619	0	0
Public Works	0	0	0	0	0	0
Health	0	0	0	0	0	0
Human Services	0	845,803	0	0	425,678	2,310,887
Economic Development and Assistance	0	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
<i>Total Expenditures</i>	<u>62,999</u>	<u>845,803</u>	<u>654,303</u>	<u>227,619</u>	<u>425,678</u>	<u>2,310,887</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(9,668)</u>	<u>59,063</u>	<u>(13,181)</u>	<u>8,786</u>	<u>(52,570)</u>	<u>(114,373)</u>
Other Financing Sources (Uses)						
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(9,668)	59,063	(13,181)	8,786	(52,570)	(114,373)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>0</u>	<u>433,402</u>	<u>80,565</u>	<u>55,080</u>	<u>(25,717)</u>	<u>688,959</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>(\$9,668)</u>	<u>\$492,465</u>	<u>\$67,384</u>	<u>\$63,866</u>	<u>(\$78,287)</u>	<u>\$574,586</u>

Transportation Improvement	Victim Assistance	Webcheck Program	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$3,025,524
0	0	31,116	6,720,164
0	0	0	61,009
32,723	101,986	0	23,688,648
0	0	0	397,852
0	0	0	158,836
0	0	0	222,259
0	0	0	380,056
0	0	0	840,754
<u>32,723</u>	<u>101,986</u>	<u>31,116</u>	<u>35,495,102</u>
0	0	0	1,413,696
0	0	0	3,095,396
0	0	0	6,128,407
0	0	0	10,381,704
0	0	0	6,423,433
39,494	105,378	27,832	7,757,865
0	0	0	1,127,848
<u>0</u>	<u>0</u>	<u>0</u>	<u>4,075</u>
<u>39,494</u>	<u>105,378</u>	<u>27,832</u>	<u>36,332,424</u>
<u>(6,771)</u>	<u>(3,392)</u>	<u>3,284</u>	<u>(837,322)</u>
0	0	0	867,505
<u>0</u>	<u>0</u>	<u>0</u>	<u>(32,001)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>835,504</u>
(6,771)	(3,392)	3,284	(1,818)
<u>343,464</u>	<u>1,067</u>	<u>56,527</u>	<u>32,166,897</u>
<u>\$336,693</u>	<u>(\$2,325)</u>	<u>\$59,811</u>	<u>\$32,165,079</u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2019

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$43,212	\$0	\$43,212
Intergovernmental Receivable	60,587	0	60,587
Property and Other Taxes Receivable	935,448	0	935,448
Special Assessments Receivable	0	5,121,313	5,121,313
<i>Total Assets</i>	<u>\$1,039,247</u>	<u>\$5,121,313</u>	<u>\$6,160,560</u>
Liabilities			
Interfund Payable	\$0	\$450,473	\$450,473
Deferred Inflows of Resources			
Property Taxes	925,726	0	925,726
Unavailable Revenue	70,309	5,121,313	5,191,622
<i>Total Deferred Inflows of Resources</i>	<u>996,035</u>	<u>5,121,313</u>	<u>6,117,348</u>
Fund Balances			
Restricted	43,212	0	43,212
Unassigned (Deficit)	0	(450,473)	(450,473)
<i>Total Fund Balances (Deficit)</i>	<u>43,212</u>	<u>(450,473)</u>	<u>(407,261)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$1,039,247</u>	<u>\$5,121,313</u>	<u>\$6,160,560</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2019

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Revenues			
Property Taxes	\$677,501	\$0	\$677,501
Property Transfer Taxes	378,637	0	378,637
Intergovernmental	90,950	0	90,950
Special Assessments	0	82,093	82,093
Rentals	256,349	0	256,349
Other	77,594	0	77,594
<i>Total Revenues</i>	<u>1,481,031</u>	<u>82,093</u>	<u>1,563,124</u>
Expenditures			
Debt Service:			
Principal Retirement	784,918	75,000	859,918
Capital Appreciation Bond Interest	30,082	0	30,082
Interest and Fiscal Charges	249,363	12,450	261,813
<i>Total Expenditures</i>	<u>1,064,363</u>	<u>87,450</u>	<u>1,151,813</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	416,668	(5,357)	411,311
Other Financing Uses			
Transfers Out	(495,362)	0	(495,362)
<i>Net Change in Fund Balances</i>	(78,694)	(5,357)	(84,051)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>121,906</u>	<u>(445,116)</u>	<u>(323,210)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$43,212</u></u>	<u><u>(\$450,473)</u></u>	<u><u>(\$407,261)</u></u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2019

	Achievement Center Construction	County Capital Improvements	State Issue II	Total Nonmajor Capital Projects Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$370,149	\$1,863,282	\$0	\$2,233,431
Intergovernmental Receivable	0	0	46,911	46,911
<i>Total Assets</i>	<u>\$370,149</u>	<u>\$1,863,282</u>	<u>\$46,911</u>	<u>\$2,280,342</u>
Liabilities				
Accounts Payable	\$0	\$53,223	\$0	\$53,223
Contracts Payable	0	115,921	0	115,921
Accrued Wages and Benefits	0	5,007	0	5,007
Payroll Withholding Payable	0	1,103	0	1,103
Accrued Interest Payable	0	5,813	0	5,813
Interfund Payable	0	2,250,000	0	2,250,000
Intergovernmental Payable	0	2,601	46,911	49,512
<i>Total Liabilities</i>	<u>0</u>	<u>2,433,668</u>	<u>46,911</u>	<u>2,480,579</u>
Fund Balances				
Assigned	370,149	0	0	370,149
Unassigned (Deficit)	0	(570,386)	0	(570,386)
<i>Total Fund Balances (Deficit)</i>	<u>370,149</u>	<u>(570,386)</u>	<u>0</u>	<u>(200,237)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$370,149</u>	<u>\$1,863,282</u>	<u>\$46,911</u>	<u>\$2,280,342</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2019

	Achievement Center Construction	County Capital Improvements	State Issue II	Highway ODOT	Total Nonmajor Capital Projects Funds
Revenues					
Charges for Services	\$0	\$49,380	\$0	\$0	\$49,380
Intergovernmental	0	1,853,415	1,024,219	1,435,413	4,313,047
Interest	0	3,550	0	0	3,550
Other	0	203,179	0	0	203,179
<i>Total Revenues</i>	<u>0</u>	<u>2,109,524</u>	<u>1,024,219</u>	<u>1,435,413</u>	<u>4,569,156</u>
Expenditures					
Capital Outlay	583,105	1,352,417	1,032,504	1,435,413	4,403,439
Debt Service:					
Interest and Fiscal Charges	0	112,250	0	0	112,250
<i>Total Expenditures</i>	<u>583,105</u>	<u>1,464,667</u>	<u>1,032,504</u>	<u>1,435,413</u>	<u>4,515,689</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(583,105)	644,857	(8,285)	0	53,467
Other Financing Sources					
Transfers In	837,000	495,362	0	0	1,332,362
<i>Net Change in Fund Balances</i>	253,895	1,140,219	(8,285)	0	1,385,829
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>116,254</u>	<u>(1,710,605)</u>	<u>8,285</u>	<u>0</u>	<u>(1,586,066)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$370,149</u>	<u>(\$570,386)</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$200,237)</u>

Fund Descriptions – Internal Service Funds

Internal Service Funds

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

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

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

Medina County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2019

	Self Insurance Healthcare	Workers' Compensation	Total
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$1,563,208	\$702,235	\$2,265,443
Liabilities			
<i>Current Liabilities:</i>			
Accounts Payable	162,750	20,438	183,188
Accrued Wages and Benefits	4,226	5,354	9,580
Payroll Withholding Payable	1,751	2,121	3,872
Compensated Absences Payable	0	176	176
Intergovernmental Payable	1,899	2,376	4,275
Claims Payable	1,692,952	16,521	1,709,473
<i>Total Current Liabilities</i>	1,863,578	46,986	1,910,564
<i>Long-Term Liabilities:</i>			
Compensated Absences Payable	0	7,514	7,514
<i>Total Liabilities</i>	1,863,578	54,500	1,918,078
Net Position			
Unrestricted (Deficit)	(\$300,370)	\$647,735	\$347,365

Medina County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2019*

	Self Insurance Healthcare	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$13,108,059	\$435,021	\$13,543,080
Other	14,900	0	14,900
<i>Total Operating Revenues</i>	<u>13,122,959</u>	<u>435,021</u>	<u>13,557,980</u>
Operating Expenses			
Personal Services	179,596	196,918	376,514
Materials and Supplies	0	435	435
Contractual Services	2,997,426	83,671	3,081,097
Claims	11,048,910	155,407	11,204,317
Other Operating Expenses	148,466	126,348	274,814
<i>Total Operating Expenses</i>	<u>14,374,398</u>	<u>562,779</u>	<u>14,937,177</u>
<i>Change in Net Position</i>	(1,251,439)	(127,758)	(1,379,197)
<i>Net Position Beginning of Year</i>	<u>951,069</u>	<u>775,493</u>	<u>1,726,562</u>
<i>Net Position End of Year</i>	<u>(\$300,370)</u>	<u>\$647,735</u>	<u>\$347,365</u>

Medina County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
December 31, 2019

	Self Insurance Healthcare	Workers' Compensation	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$13,108,059	\$435,021	\$13,543,080
Other Cash Receipts	14,900	0	14,900
Cash Paid to Employees	(175,959)	(188,455)	(364,414)
Cash Paid to Suppliers for Goods and Services	(2,835,836)	(70,752)	(2,906,588)
Cash Paid for Claims	(10,118,571)	(155,460)	(10,274,031)
Other Cash Payments	(148,466)	(126,348)	(274,814)
<i>Net Decrease in Cash and Cash Equivalents</i>	(155,873)	(105,994)	(261,867)
<i>Cash and Cash Equivalents Beginning of Year</i>	1,719,081	808,229	2,527,310
<i>Cash and Cash Equivalents End of Year</i>	<u>\$1,563,208</u>	<u>\$702,235</u>	<u>\$2,265,443</u>
Reconciliation of Operating Loss to Net Cash Used for Operating Activities			
Operating Loss	(1,251,439)	(127,758)	(1,379,197)
Increase (Decrease) in Liabilities:			
Accounts Payable	161,590	13,354	174,944
Accrued Wages	4,226	5,354	9,580
Payroll Withholding Payable	(1,046)	(1,261)	(2,307)
Intergovernmental Payable	457	504	961
Compensated Absences Payable	0	3,866	3,866
Claims Payable	930,339	(53)	930,286
<i>Total Adjustments</i>	1,095,566	21,764	1,117,330
<i>Net Cash Used for Operating Activities</i>	<u>(\$155,873)</u>	<u>(\$105,994)</u>	<u>(\$261,867)</u>

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Fund Descriptions – Fiduciary Funds

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and custodial funds. These funds do not account for the County's own source revenue. All County fiduciary funds are custodial.

Custodial Funds

Undivided State Levied Shared Monies 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, motor vehicle taxes, and library support fund monies. These monies are collected and distributed for the benefit of other governments.

Undivided Taxes and Special Assessments Fund – To account for the collection of property and related taxes, homestead and rollback, manufactured homes taxes and special assessments collected from real estate owners. These monies are collected and distributed for the benefit of other governments.

County Levied Taxes Fund – To account for the collection and distribution of taxes levied on estates, cigarettes, and lodging within the County for the benefit of other governments.

County Court Fund – To account for various fines and fees collected and distributed through the courts for the benefit of others.

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

Medina County Park District Fund – To account for revenues and expenses for the benefit of the Park District for which the County serves as fiscal agent.

Medina County Drug Law Fund – To account for forfeited funds for the use by the Medina County Drug Task Force to cover various expenses incurred in drug interdiction operations.

Medina County Family First Council Fund – To account for revenues and expenses for the benefit of the Family First Council for which the County serves as fiscal agent.

Medina County Soil and Water Conservation District Fund – To account for revenues and expenses for the benefit of the Soil and Water Conservation District for which the County serves as fiscal agent.

Ohio Housing Trust Fund – To account for housing trust fees collected for the benefit of the State of Ohio.

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

Other Custodial Funds – To account for monies held by the County to be distributed for the benefit of others.

Medina County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2019

	Undivided State Levied Shared Monies	Undivided Taxes and Special Assessments	County Levied Taxes	County Court	Medina County Health District
Assets					
Equity in Pooled Cash and Cash Equivalents	\$0	\$7,395,264	\$2,481	\$0	\$5,856,614
Cash and Cash Equivalents in Segregated Accounts	0	0	0	2,748,633	0
Intergovernmental Receivable	3,061,936	0	1,414,767	0	0
Property and Other Taxes Receivable	0	274,254,040	0	0	0
Special Assessments Receivable	0	2,784,673	0	0	0
<i>Total Assets</i>	<u>3,061,936</u>	<u>284,433,977</u>	<u>1,417,248</u>	<u>2,748,633</u>	<u>5,856,614</u>
Liabilities					
Accounts Payable and Other Liabilities	0	2,860	0	0	263,234
Intergovernmental Payable	3,061,936	7,395,264	1,414,767	2,748,633	0
<i>Total Liabilities</i>	<u>3,061,936</u>	<u>7,398,124</u>	<u>1,414,767</u>	<u>2,748,633</u>	<u>263,234</u>
Deferred Inflows of Resources					
Property Taxes	0	273,714,248	0	0	0
Net Position					
Restricted for Individuals, Organizations and Other Governments	<u>\$0</u>	<u>\$3,321,605</u>	<u>\$2,481</u>	<u>\$0</u>	<u>\$5,593,380</u>

See accompanying notes to the basic financial statements

Medina County Park District	Medina County Drug Law	Medina County Family First Council	Medina County Soil and Water Conservation District	Ohio Housing Trust	Child Support Enforcement Agency	Other Custodial Funds	Total Custodial Funds
\$5,318,644	\$207,658	\$163,182	\$61,207	\$235,776	\$0	\$2,535	\$19,243,361
0	0	0	0	0	17,178	2,101	2,767,912
0	0	58,863	0	0	0	37,733	4,573,299
0	0	0	0	0	0	0	274,254,040
0	0	0	0	0	0	0	2,784,673
<u>5,318,644</u>	<u>207,658</u>	<u>222,045</u>	<u>61,207</u>	<u>235,776</u>	<u>17,178</u>	<u>42,369</u>	<u>303,623,285</u>
109,716	127,508	112,952	46,362	0	17,178	1,122	680,932
0	0	0	0	235,776	0	37,733	14,894,109
<u>109,716</u>	<u>127,508</u>	<u>112,952</u>	<u>46,362</u>	<u>235,776</u>	<u>17,178</u>	<u>38,855</u>	<u>15,575,041</u>
0	0	0	0	0	0	0	273,714,248
<u>\$5,208,928</u>	<u>\$80,150</u>	<u>\$109,093</u>	<u>\$14,845</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,514</u>	<u>\$14,333,996</u>

Medina County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2019

	Undivided State Levied Shared Monies	Undivided Taxes and Special Assessments	County Levied Taxes	County Court	Medina County Health District
Additions					
Intergovernmental	\$9,162,987	\$0	\$0	\$0	\$0
Amounts Received as Fiscal Agent	0	0	0	0	8,898,327
Licenses, Permits and Fees for Other Governments	0	0	0	0	0
Fines and Forfeitures for Other Governments and Individuals	0	0	0	49,995,767	0
Property and Other Tax and Special Assessment Collections for Other Governments	0	237,440,501	1,682,537	0	0
Amounts Received for Others	0	0	0	0	0
<i>Total Additions</i>	<u>9,162,987</u>	<u>237,440,501</u>	<u>1,682,537</u>	<u>49,995,767</u>	<u>8,898,327</u>
Deductions					
Distributions of State Funds to Other Governments	9,162,987	0	0	0	0
Distributions as Fiscal Agent	0	0	0	0	9,615,389
Licenses, Permits and Fees Distributions to Other Governments	0	0	0	0	0
Fines and Forfeitures Distributions to Other Governments and Individuals	0	0	0	0	0
Property and Other Tax and Special Assessment Distributions to Other Governments	0	237,061,028	1,680,056	0	0
Distributions to State	0	0	0	49,995,767	0
Other Distributions	0	0	0	0	0
<i>Total Deductions</i>	<u>9,162,987</u>	<u>237,061,028</u>	<u>1,680,056</u>	<u>49,995,767</u>	<u>9,615,389</u>
<i>Net Increase in Fiduciary Net Position</i>	0	379,473	2,481	0	(717,062)
<i>Net Position Beginning of Year - Restated (See Note 3)</i>	0	2,942,132	0	0	6,310,442
<i>Net Position End of Year</i>	<u>\$0</u>	<u>\$3,321,605</u>	<u>\$2,481</u>	<u>\$0</u>	<u>\$5,593,380</u>

See accompanying notes to the basic financial statements

Medina County Park District	Medina County Drug Law	Medina County Family First Council	Medina County Soil and Water Conservation District	Ohio Housing Trust	Child Support Enforcement Agency	Other Custodial Funds	Total Custodial Funds
\$0	\$0	\$0	\$0	\$0	\$0	\$9,535	\$9,172,522
8,164,595	1,056,708	765,573	289,299	0	0	0	19,174,502
0	0	0	0	810,034	0	22,067	832,101
0	0	0	0	0	1,395,308	72,821	51,463,896
0	0	0	0	0	0	0	239,123,038
0	0	0	0	0	0	5,594	5,594
<u>8,164,595</u>	<u>1,056,708</u>	<u>765,573</u>	<u>289,299</u>	<u>810,034</u>	<u>1,395,308</u>	<u>110,017</u>	<u>319,771,653</u>
0	0	0	0	0	0	8,500	9,171,487
6,668,794	1,112,765	737,462	304,834	0	0	0	18,439,244
0	0	0	0	810,034	0	22,414	832,448
0	0	0	0	0	1,395,308	72,847	1,468,155
0	0	0	0	0	0	0	238,741,084
0	0	0	0	0	0	0	49,995,767
0	0	0	0	0	0	5,594	5,594
<u>6,668,794</u>	<u>1,112,765</u>	<u>737,462</u>	<u>304,834</u>	<u>810,034</u>	<u>1,395,308</u>	<u>109,355</u>	<u>318,653,779</u>
1,495,801	(56,057)	28,111	(15,535)	0	0	662	1,117,874
<u>3,713,127</u>	<u>136,207</u>	<u>80,982</u>	<u>30,380</u>	<u>0</u>	<u>0</u>	<u>2,852</u>	<u>13,216,122</u>
<u>\$5,208,928</u>	<u>\$80,150</u>	<u>\$109,093</u>	<u>\$14,845</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,514</u>	<u>\$14,333,996</u>

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**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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Taxes	\$10,119,122	\$10,218,195	\$10,639,002	\$420,807
Sales Taxes	13,294,427	13,424,588	13,977,441	552,853
Property Transfer Taxes	2,292,886	2,315,335	2,410,685	95,350
Charges for Services	8,671,002	8,726,645	7,694,737	(1,031,908)
Licenses and Permits	1,037,150	1,047,305	1,090,435	43,130
Fines and Forfeitures	353,048	356,504	371,186	14,682
Intergovernmental	4,951,513	4,990,597	4,559,145	(431,452)
Interest	2,629,754	2,655,501	2,764,860	109,359
Rentals	1,739	1,756	1,828	72
Other	601,040	606,532	1,106,372	499,840
Total Revenues	43,951,681	44,342,958	44,615,691	272,733
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners Office				
Personal Services	524,556	556,031	550,062	5,969
Materials and Supplies	5,144	5,426	4,980	446
Contractual Services	1,632,582	1,729,565	1,197,812	531,753
Capital Outlay	19,776	20,903	14,902	6,001
Other	147,420	155,421	134,711	20,710
Total Commissioners Office	2,329,478	2,467,346	1,902,467	564,879
Printing Services				
Personal Services	39,153	41,502	41,257	245
Materials and Supplies	45,055	47,319	36,384	10,935
Contractual Services	4,761	5,032	4,772	260
Total Printing Services	88,969	93,853	82,413	11,440
Microfilming Services				
Materials and Supplies	13,737	14,388	13,547	841
Contractual Services	943	1,000	0	1,000
Capital Outlay	5,660	6,000	0	6,000
Other	944	1,000	0	1,000
Total Microfilming Services	21,284	22,388	13,547	8,841
Auditor - General				
Personal Services	481,668	510,570	510,568	2
Materials and Supplies	2,689	2,850	2,850	0
Contractual Services	31,852	33,675	32,200	1,475
Capital Outlay	4,443	4,710	4,710	0
Other	30,745	30,818	12,169	18,649
Total Auditor - General	551,397	582,623	562,497	20,126
Auditor - Real				
Contractual Services	125,501	133,032	133,032	0
Other	9,101	9,553	8,070	1,483
Total Auditor - Real	134,602	142,585	141,102	1,483
Auditor - Sealer				
Personal Services	29,349	31,110	30,993	117
Materials and Supplies	915	970	970	0
Contractual Services	6,555	6,943	5,271	1,672
Total Auditor - Sealer	\$36,819	\$39,023	\$37,234	\$1,789

(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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Property Transfer Tax				
Personal Services	\$369,152	\$391,302	\$374,488	\$16,814
Materials and Supplies	8,010	8,350	4,139	4,211
Contractual Services	255,647	269,281	257,857	11,424
Capital Outlay	76,217	80,746	78,310	2,436
Other	944	1,000	1,000	0
Total Property Transfer Tax	709,970	750,679	715,794	34,885
Treasurer				
Personal Services	340,674	361,116	361,097	19
Materials and Supplies	4,961	5,241	5,237	4
Contractual Services	75,039	79,542	79,542	0
Capital Outlay	6,988	7,407	7,407	0
Other	16,293	17,270	6,352	10,918
Total Treasurer	443,955	470,576	459,635	10,941
Prosecuting Attorney				
Personal Services	1,276,418	1,353,008	1,337,812	15,196
Materials and Supplies	11,321	12,000	12,000	0
Contractual Services	119,861	126,601	116,385	10,216
Capital Outlay	20,196	20,762	10,000	10,762
Other	6,374	6,629	4,531	2,098
Total Prosecuting Attorney	1,434,170	1,519,000	1,480,728	38,272
Budget Commission				
Materials and Supplies	613	650	650	0
Bureau of Inspection (Audit Cost)				
Contractual Services	89,243	94,547	93,700	847
Planning Services				
Personal Services	138,168	146,459	135,687	10,772
Materials and Supplies	2,605	2,730	2,200	530
Contractual Services	12,349	13,036	12,337	699
Capital Outlay	1,169	1,237	1,200	37
Other	15,158	16,092	2,021	14,071
Total Planning Services	169,449	179,554	153,445	26,109
Data Processing Board				
Personal Services	14,423	15,288	13,598	1,690
Materials and Supplies	9,434	10,000	10,000	0
Contractual Services	13,538	14,350	14,350	0
Capital Outlay	12,507	13,163	11,580	1,583
Other	28,745	29,663	10,031	19,632
Total Data Processing Board	78,647	82,464	59,559	22,905
Board of Elections				
Personal Services	578,683	613,406	582,119	31,287
Materials and Supplies	111,021	116,809	116,809	0
Contractual Services	582,946	614,670	593,365	21,305
Capital Outlay	213,250	221,974	139,420	82,554
Other	3,040	3,223	3,223	0
Total Board of Elections	1,488,940	1,570,082	1,434,936	135,146
Building and Grounds				
Personal Services	604,123	640,372	598,968	41,404
Materials and Supplies	103,023	108,967	101,141	7,826
Contractual Services	1,244,713	1,311,256	1,252,597	58,659
Capital Outlay	29,882	31,297	30,436	861
Other	14,741	15,553	15,553	0
Total Building and Grounds	\$1,996,482	\$2,107,445	\$1,998,695	\$108,750

(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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Cleaning Services				
Personal Services	\$130,338	\$138,159	\$111,691	\$26,468
Materials and Supplies	49,126	52,074	45,000	7,074
Capital Outlay	2,170	2,300	2,300	0
Total Cleaning Services	181,634	192,533	158,991	33,542
Garage Services				
Personal Services	18,777	20,000	0	20,000
Materials and Supplies	114,419	121,666	20,665	101,001
Contractual Services	518,157	548,951	421,776	127,175
Capital Outlay	9,389	10,000	0	10,000
Other	44,194	46,885	2,001	44,884
Total Garage Services	704,936	747,502	444,442	303,060
Recorder				
Personal Services	247,298	262,137	250,977	11,160
Materials and Supplies	6,823	7,212	5,088	2,124
Contractual Services	6,121	6,461	6,126	335
Capital Outlay	10,050	10,333	9,999	334
Other	3,962	4,103	2,500	1,603
Total Recorder	274,254	290,246	274,690	15,556
Total General Government - Legislative and Executive	10,734,842	11,353,096	10,014,525	1,338,571
General Government - Judicial				
Court of Appeals				
Contractual Services	28,095	29,227	20,351	8,876
Other	71,795	76,103	76,103	0
Total Court of Appeals	99,890	105,330	96,454	8,876
Court Reporter Fee Rotary				
Contractual Services	1,091	1,162	0	1,162
Other	1,091	1,162	0	1,162
Total Court Reporter Fee Rotary	2,182	2,324	0	2,324
NOACA				
Other	92,569	98,123	98,123	0
Courthouse Commons				
Materials and Supplies	6,459	6,673	4,590	2,083
Contractual Services	87,411	92,476	71,854	20,622
Capital Outlay	2,504	2,667	2,653	14
Other	11,735	12,500	12,499	1
Total Courthouse Commons	108,109	114,316	91,596	22,720
Common Pleas Court				
Personal Services	1,324,997	1,404,501	1,378,739	25,762
Materials and Supplies	18,051	19,025	18,171	854
Contractual Services	884,476	934,941	827,833	107,108
Capital Outlay	22,658	23,564	15,673	7,891
Other	16,958	17,894	16,145	1,749
Total Common Pleas Court	2,267,140	2,399,925	2,256,561	143,364
Public Defender Commission				
Personal Services	464,945	492,843	454,789	38,054
Materials and Supplies	4,282	4,480	4,171	309
Contractual Services	34,720	36,022	26,493	9,529
Capital Outlay	6,734	7,136	7,100	36
Other	2,853	3,023	3,000	23
Total Public Defender Commission	\$513,534	\$543,504	\$495,553	\$47,951

(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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Juvenile Court				
Personal Services	\$793,016	\$840,600	\$839,314	\$1,286
Materials and Supplies	12,497	13,148	13,028	120
Contractual Services	232,959	244,568	227,060	17,508
Capital Outlay	5,550	5,805	5,692	113
Other	8,475	8,871	7,108	1,763
Total Juvenile Court	1,052,497	1,112,992	1,092,202	20,790
Probate Court				
Personal Services	448,090	474,977	474,437	540
Materials and Supplies	8,048	8,444	8,375	69
Contractual Services	53,389	55,863	42,600	13,263
Capital Outlay	5,007	5,205	5,205	0
Other	19,638	20,431	19,621	810
Total Probate Court	534,172	564,920	550,238	14,682
Clerk of Courts				
Personal Services	1,615,371	1,712,299	1,548,241	164,058
Materials and Supplies	69,605	73,171	55,611	17,560
Contractual Services	291,003	306,117	229,384	76,733
Capital Outlay	19,851	20,643	8,296	12,347
Other	54,668	57,403	46,091	11,312
Total Clerk of Courts	2,050,498	2,169,633	1,887,623	282,010
Wadsworth Municipal Court				
Personal Services	125,258	132,015	127,696	4,319
Contractual Services	72,431	76,631	73,074	3,557
Total Wadsworth Municipal Court	197,689	208,646	200,770	7,876
Medina Municipal Court				
Personal Services	246,570	258,583	253,969	4,614
Contractual Services	226,062	237,978	230,364	7,614
Total Medina Municipal Court	472,632	496,561	484,333	12,228
Total General Government - Judicial	7,390,912	7,816,274	7,253,453	562,821
Public Safety				
Adult Probation				
Personal Services	894,739	948,427	948,427	0
Juvenile Detention Home				
Personal Services	1,210,375	1,283,002	1,240,709	42,293
Materials and Supplies	42,943	44,896	39,877	5,019
Contractual Services	284,582	300,760	287,593	13,167
Capital Outlay	13,242	13,836	13,290	546
Other	37,251	38,989	31,928	7,061
Total Juvenile Detention Home	1,588,393	1,681,483	1,613,397	68,086
Coroner				
Personal Services	122,685	130,047	130,045	2
Materials and Supplies	5,141	5,311	1,500	3,811
Contractual Services	155,825	163,116	124,371	38,745
Other	5,281	5,575	5,200	375
Total Coroner	288,932	304,049	261,116	42,933
Sheriff				
Personal Services	9,144,883	9,694,648	9,318,750	375,898
Materials and Supplies	83,783	88,294	88,020	274
Contractual Services	1,872,519	1,984,514	1,729,545	254,969
Capital Outlay	138,629	141,934	104,275	37,659
Other	190,923	197,383	115,960	81,423
Total Sheriff	\$11,430,737	\$12,106,773	\$11,356,550	\$750,223

(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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Building Regulations				
Personal Services	\$715,146	\$758,057	\$745,386	\$12,671
Materials and Supplies	2,579	2,692	2,256	436
Contractual Services	56,092	59,115	46,511	12,604
Capital Outlay	13,051	13,234	4,804	8,430
Other	2,705	2,856	2,008	848
Total Building Regulations	789,573	835,954	800,965	34,989
Total Public Safety	14,992,374	15,876,686	14,980,455	896,231
Public Works				
County Engineer Office				
Personal Services	321,419	340,705	294,510	46,195
Other	46,174	48,620	10,000	38,620
Total Public Works	367,593	389,325	304,510	84,815
Human Services				
County Home				
Personal Services	1,694	1,681	754	927
Materials and Supplies	32,232	53,364	43,204	10,160
Contractual Services	30,640	69,976	32,210	37,766
Other	31,726	33,410	17,904	15,506
Total County Home	96,292	158,431	94,072	64,359
Soldiers Relief				
Personal Services	329,433	349,200	302,715	46,485
Materials and Supplies	15,770	16,336	10,128	6,208
Contractual Services	806,256	850,228	661,739	188,489
Capital Outlay	32,151	33,000	27,427	5,573
Other	29,824	31,240	25,455	5,785
Total Soldiers Relief	1,213,434	1,280,004	1,027,464	252,540
Human Service Center				
Contractual Services	25,685	26,959	26,905	54
Child Welfare Board				
Contractual Services	126,021	126,106	124,606	1,500
Crippled Children				
Other	475,200	506,150	400,000	106,150
First Stop				
Materials and Supplies	202	214	99	115
Contractual Services	57,859	61,144	33,435	27,709
Other	2,568	2,734	2,734	0
Total First Stop	60,629	64,092	36,268	27,824
Total Human Services	1,997,261	2,161,742	1,709,315	452,427
Economic Development and Assistance				
Other	51,887	55,000	55,000	0
Employee Fringe Benefits				
Employee Fringe Benefits				
Fringe Benefits	6,189,401	6,560,376	6,417,690	142,686
PERS - County Share	3,377,107	3,579,979	3,475,308	104,671
Unemployment	31,132	33,000	16,730	16,270
Total Employee Fringe Benefits	\$9,597,640	\$10,173,355	\$9,909,728	\$263,627

(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, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Intergovernmental				
Historical Society				
Grants in Aid	\$2,830	\$3,000	\$3,000	\$0
Medina County Agriculture Society				
Grants in Aid	<u>345,341</u>	<u>359,000</u>	<u>359,000</u>	<u>0</u>
Total Intergovernmental	<u>348,171</u>	<u>362,000</u>	<u>362,000</u>	<u>0</u>
<i>Total Expenditures</i>	<u>45,480,680</u>	<u>48,187,478</u>	<u>44,588,986</u>	<u>3,598,492</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,528,999)</u>	<u>(3,844,520)</u>	<u>26,705</u>	<u>3,871,225</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	11,679	11,679	11,679	0
Transfers Out	<u>(2,109,606)</u>	<u>(2,109,606)</u>	<u>(2,192,294)</u>	<u>(82,688)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(2,097,927)</u>	<u>(2,097,927)</u>	<u>(2,180,615)</u>	<u>(82,688)</u>
<i>Net Change in Fund Balance</i>	(3,626,926)	(5,942,447)	(2,153,910)	3,788,537
<i>Fund Balance Beginning of Year</i>	9,446,058	9,446,058	9,446,058	0
Prior Year Encumbrances Appropriated	<u>1,101,489</u>	<u>1,101,489</u>	<u>1,101,489</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$6,920,621</u>	<u>\$4,605,100</u>	<u>\$8,393,637</u>	<u>\$3,788,537</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Achievement Center Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property and Other Taxes	\$16,424,882	\$16,424,882	\$16,156,720	(\$268,162)
Sales Taxes	17,392	17,392	17,108	(284)
Charges for Services	9,048	9,048	8,900	(148)
Intergovernmental	7,386,139	7,386,139	7,265,549	(120,590)
Interest	2,653	2,653	2,610	(43)
Donations	6,385	6,385	6,281	(104)
Other	229,176	229,176	225,434	(3,742)
<i>Total Revenues</i>	<u>24,075,675</u>	<u>24,075,675</u>	<u>23,682,602</u>	<u>(393,073)</u>
Expenditures				
Current:				
Health				
Program for Developmental Disabilities				
Personal Services	9,660,773	9,623,763	8,461,543	1,162,220
Materials and Supplies	179,730	280,178	205,041	75,137
Contractual Services	3,331,719	3,341,295	2,895,256	446,039
Capital Outlay	5,191,402	5,025,062	4,523,740	501,322
Other	459,363	614,269	412,213	202,056
<i>Total Health</i>	<u>18,822,987</u>	<u>18,884,567</u>	<u>16,497,793</u>	<u>2,386,774</u>
Employee Fringe Benefits				
Program for Developmental Disabilities				
Fringe Benefits	3,496,063	3,696,532	3,100,310	596,222
PERS - County Share	2,505,679	2,636,708	2,194,639	442,069
Unemployment	17,153	23,275	15,024	8,251
<i>Total Employee Fringe Benefits</i>	<u>6,018,895</u>	<u>6,356,515</u>	<u>5,309,973</u>	<u>1,046,542</u>
<i>Total Expenditures</i>	<u>24,841,882</u>	<u>25,241,082</u>	<u>21,807,766</u>	<u>3,433,316</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(766,207)	(1,165,407)	1,874,836	3,040,243
Other Financing Uses				
Transfers Out	(837,000)	(837,000)	(837,000)	0
<i>Net Change in Fund Balance</i>	(1,603,207)	(2,002,407)	1,037,836	3,040,243
<i>Fund Balance Beginning of Year</i>	22,215,425	22,215,425	22,215,425	0
Prior Year Encumbrances Appropriated	681,957	681,957	681,957	0
<i>Fund Balance End of Year</i>	<u>\$21,294,175</u>	<u>\$20,894,975</u>	<u>\$23,935,218</u>	<u>\$3,040,243</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
School Sales Tax Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Budget		
Revenues				
Sales Taxes	\$14,000,000	\$14,000,000	\$13,974,501	(\$25,499)
Expenditures				
Current:				
General Government - Legislative and Executive				
School Sales Tax				
Intergovernmental	13,750,000	14,000,000	13,892,024	107,976
<i>Net Change in Fund Balance</i>	250,000	0	82,477	82,477
<i>Fund Balance Beginning of Year</i>	3,473,338	3,473,338	3,473,338	0
<i>Fund Balance End of Year</i>	<u>\$3,723,338</u>	<u>\$3,473,338</u>	<u>\$3,555,815</u>	<u>\$82,477</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$7,197,870	\$7,197,870	\$6,836,575	(\$361,295)
Donations	6,515	6,515	6,188	(327)
Other	7,181	7,181	6,821	(360)
<i>Total Revenues</i>	<u>7,211,566</u>	<u>7,211,566</u>	<u>6,849,584</u>	<u>(361,982)</u>
Expenditures				
Current:				
Human Services				
Public Assistance				
Personal Services	2,946,981	3,050,180	2,869,935	180,245
Materials and Supplies	87,466	89,759	87,551	2,208
Contractual Services	3,193,295	3,272,405	2,967,019	305,386
Capital Outlay	10,219	10,492	10,491	1
Other	125,015	127,769	97,925	29,844
Total Public Assistance	<u>6,362,976</u>	<u>6,550,605</u>	<u>6,032,921</u>	<u>517,684</u>
Social Services				
Contractual Services	1,381,920	1,417,462	1,238,350	179,112
Other	71,293	73,173	61,394	11,779
Total Social Services	<u>1,453,213</u>	<u>1,490,635</u>	<u>1,299,744</u>	<u>190,891</u>
Total Human Services	<u>7,816,189</u>	<u>8,041,240</u>	<u>7,332,665</u>	<u>708,575</u>
Employee Fringe Benefits				
Public Assistance:				
Fringe Benefits	1,105,608	1,135,461	1,081,269	54,192
PERS - County Share	535,986	550,459	515,510	34,949
Unemployment	2,142	2,200	0	2,200
Total Employee Fringe Benefits	<u>1,643,736</u>	<u>1,688,120</u>	<u>1,596,779</u>	<u>91,341</u>
<i>Total Expenditures</i>	<u>9,459,925</u>	<u>9,729,360</u>	<u>8,929,444</u>	<u>799,916</u>
<i>Excess of Revenues Under Expenditures</i>	(2,248,359)	(2,517,794)	(2,079,860)	437,934
Other Financing Sources				
Transfers In	<u>1,356,790</u>	<u>1,356,790</u>	<u>1,356,790</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(891,569)	(1,161,004)	(723,070)	437,934
<i>Fund Balance Beginning of Year</i>	980,205	980,205	980,205	0
Prior Year Encumbrances Appropriated	<u>356,487</u>	<u>356,487</u>	<u>356,487</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$445,123</u>	<u>\$175,688</u>	<u>\$613,622</u>	<u>\$437,934</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$18,337,502	\$18,337,502	\$18,991,003	\$653,501
Tap In Fees	1,055,555	1,055,555	1,044,642	(10,913)
Intergovernmental	214,508	214,508	224,479	9,971
OWDA Loans Issued	21,654,145	21,654,145	3,770,608	(17,883,537)
OPWC Loan Issued	0	0	311,173	311,173
<i>Total Revenues</i>	<u>41,261,710</u>	<u>41,261,710</u>	<u>24,341,905</u>	<u>(16,919,805)</u>
Expenses				
Personal Services	7,560,000	7,560,000	6,869,536	690,464
Materials and Supplies	1,859,602	1,859,602	1,808,903	50,699
Contractual Services	4,418,503	4,418,503	3,120,398	1,298,105
Capital Outlay	16,355,422	16,355,422	4,918,218	11,437,204
Other	1,932,369	1,968,781	707,564	1,261,217
Debt Service:				
Principal	3,991,548	4,847,221	4,796,348	50,873
Interest and Fiscal Charges	1,415,378	1,719,415	1,674,746	44,669
<i>Total Expenses</i>	<u>37,532,822</u>	<u>38,728,944</u>	<u>23,895,713</u>	<u>14,833,231</u>
<i>Excess of Revenues Over Expenses Before Transfers</i>	3,728,888	2,532,766	446,192	(2,086,574)
Transfers Out	(100,000)	(100,000)	0	100,000
<i>Net Change in Fund Equity</i>	3,628,888	2,432,766	446,192	(1,986,574)
<i>Fund Equity Beginning of Year</i>	20,380,382	20,380,382	20,380,382	0
Prior Year Encumbrances Appropriated	473,450	473,450	473,450	0
<i>Fund Equity End of Year</i>	<u>\$24,482,720</u>	<u>\$23,286,598</u>	<u>\$21,300,024</u>	<u>(\$1,986,574)</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$11,502,382	\$11,502,382	\$11,397,423	(\$104,959)
Tap In Fees	603,981	603,981	597,737	(6,244)
OWDA Loan Issued	1,635,185	1,635,185	287,909	(1,347,276)
<i>Total Revenues</i>	<u>13,741,548</u>	<u>13,741,548</u>	<u>12,283,069</u>	<u>(1,458,479)</u>
Expenses				
Personal Services	1,261,476	1,341,500	1,296,204	45,296
Materials and Supplies	649,821	688,595	676,630	11,965
Contractual Services	4,239,921	4,496,069	3,778,624	717,445
Capital Outlay	1,218,254	1,224,518	377,607	846,911
Other	378,004	415,000	152,450	262,550
Debt Service:				
Principal Retirement	3,026,968	3,704,224	3,696,074	8,150
Interest and Fiscal Charges	802,628	981,045	949,268	31,777
<i>Total Expenses</i>	<u>11,577,072</u>	<u>12,850,951</u>	<u>10,926,857</u>	<u>1,924,094</u>
<i>Excess of Revenues Over Expenses Before Transfers</i>	2,164,476	890,597	1,356,212	465,615
Transfers Out	(100,000)	(100,000)	0	100,000
<i>Net Change in Fund Equity</i>	2,064,476	790,597	1,356,212	565,615
<i>Fund Equity Beginning of Year</i>	2,855,530	2,855,530	2,855,530	0
Prior Year Encumbrances Appropriated	291,165	291,165	291,165	0
<i>Fund Equity End of Year</i>	<u>\$5,211,171</u>	<u>\$3,937,292</u>	<u>\$4,502,907</u>	<u>\$565,615</u>

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Solid Waste Management Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$7,906,000	\$7,906,000	\$7,494,789	(\$411,211)
OWDA Loan Issued	6,949,565	6,949,565	1,223,618	(5,725,947)
<i>Total Revenues</i>	14,855,565	14,855,565	8,718,407	(6,137,158)
Expenses				
Personal Services	426,025	452,500	390,283	62,217
Materials and Supplies	48,981	57,670	48,762	8,908
Contractual Services	8,162,158	8,202,170	7,424,168	778,002
Capital Outlay	4,628,524	5,191,132	1,226,346	3,964,786
Other	404,585	907,801	350,362	557,439
Debt Service:				
Principal Retirement	103,499	103,499	103,120	379
Interest and Fiscal Charges	19,500	19,500	19,215	285
<i>Total Expenses</i>	13,793,272	14,934,272	9,562,256	5,372,016
<i>Net Change in Fund Equity</i>	1,062,293	(78,707)	(843,849)	(765,142)
<i>Fund Equity Beginning of Year</i>	2,337,206	2,337,206	2,337,206	0
Prior Year Encumbrances Appropriated	272,715	272,715	272,715	0
<i>Fund Equity End of Year</i>	\$3,672,214	\$2,531,214	\$1,766,072	(\$765,142)

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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$4,442,921	\$3,941,613	(\$501,308)
Rentals	250,527	222,259	(28,268)
Other	87,224	77,383	(9,841)
<i>Total Revenues</i>	<u>4,780,672</u>	<u>4,241,255</u>	<u>(539,417)</u>
Expenditures			
Current:			
Health			
ADAMH Board			
Personal Services	366,274	364,844	1,430
Materials and Supplies	25,473	13,087	12,386
Contractual Services	5,329,036	4,531,959	797,077
Capital Outlay	2,258,213	1,845,129	413,084
Other	46,493	35,016	11,477
Total Health	<u>8,025,489</u>	<u>6,790,035</u>	<u>1,235,454</u>
Employee Fringe Benefits			
ADAMH Board			
Fringe Benefits	67,677	61,374	6,303
PERS - County Share	52,778	51,078	1,700
Unemployment	10	0	10
Total Employee Fringe Benefits	<u>120,465</u>	<u>112,452</u>	<u>8,013</u>
<i>Total Expenditures</i>	<u>8,145,954</u>	<u>6,902,487</u>	<u>1,243,467</u>
<i>Excess of Revenues Under Expenditures</i>	(3,365,282)	(2,661,232)	704,050
Other Financing Sources			
Transfers In	192,289	192,289	0
<i>Net Change in Fund Balance</i>	(3,172,993)	(2,468,943)	704,050
<i>Fund Balance Beginning of Year</i>	5,836,716	5,836,716	0
Prior Year Encumbrances Appropriated	684,764	684,764	0
<i>Fund Balance End of Year</i>	<u>\$3,348,487</u>	<u>\$4,052,537</u>	<u>\$704,050</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Auto and Gas Tax Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$217,218	\$239,581	\$22,363
Fines and Forfeitures	28,938	31,917	2,979
Intergovernmental	8,298,570	9,152,938	854,368
Interest	135,798	149,779	13,981
Other	307,976	339,684	31,708
<i>Total Revenues</i>	<u>8,988,500</u>	<u>9,913,899</u>	<u>925,399</u>
Expenditures			
Current:			
Public Works			
Engineer - Administration			
Personal Services	687,611	687,274	337
Materials and Supplies	13,186	10,027	3,159
Contractual Services	49,838	29,316	20,522
Capital Outlay	6,951	4,000	2,951
Other	5,702	2,975	2,727
Total Engineer - Administration	<u>763,288</u>	<u>733,592</u>	<u>29,696</u>
Engineer - Road			
Personal Services	1,705,814	1,541,320	164,494
Materials and Supplies	1,863,348	1,189,492	673,856
Contractual Services	5,149,771	4,688,882	460,889
Capital Outlay	313,457	294,922	18,535
Other	63,960	49,070	14,890
Total Engineer - Road	<u>9,096,350</u>	<u>7,763,686</u>	<u>1,332,664</u>
Engineer - Bridges and Culverts			
Personal Services	500,000	402,258	97,742
Materials and Supplies	193,297	140,580	52,717
Contractual Services	1,446,256	1,199,265	246,991
Capital Outlay	16,946	5,000	11,946
Other	6,069	2,000	4,069
Total Engineer - Bridges and Culverts	<u>2,162,568</u>	<u>1,749,103</u>	<u>413,465</u>
Total Public Works	<u>\$12,022,206</u>	<u>\$10,246,381</u>	<u>\$1,775,825</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Employee Fringe Benefits			
Engineer - Administration			
Fringe Benefits	\$153,856	\$150,968	\$2,888
PERS - County Share	96,219	96,219	0
Total Engineer - Administration	<u>250,075</u>	<u>247,187</u>	<u>2,888</u>
Engineer - Road			
Fringe Benefits	552,000	509,298	42,702
PERS - County Share	240,000	211,650	28,350
Unemployment	5,000	0	5,000
Total Engineer - Road	<u>797,000</u>	<u>720,948</u>	<u>76,052</u>
Engineer - Bridges and Culverts			
Fringe Benefits	12,000	8,704	3,296
PERS - County Share	75,000	56,316	18,684
Total Engineer - Bridges and Culverts	<u>87,000</u>	<u>65,020</u>	<u>21,980</u>
Total Employee Fringe Benefits	<u>1,134,075</u>	<u>1,033,155</u>	<u>100,920</u>
Debt Service:			
Principal Retirement	<u>4,075</u>	<u>4,075</u>	<u>0</u>
<i>Total Expenditures</i>	<u>13,160,356</u>	<u>11,283,611</u>	<u>1,876,745</u>
<i>Net Change in Fund Balance</i>	(4,171,856)	(1,369,712)	2,802,144
<i>Fund Balance Beginning of Year</i>	5,622,592	5,622,592	0
Prior Year Encumbrances Appropriated	<u>1,171,856</u>	<u>1,171,856</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2,622,592</u>	<u>\$5,424,736</u>	<u>\$2,802,144</u>

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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$918,983	\$733,677	(\$185,306)
Intergovernmental	1,859,567	1,484,600	(374,967)
<i>Total Revenues</i>	<u>2,778,550</u>	<u>2,218,277</u>	<u>(560,273)</u>
Expenditures			
Current:			
General Government - Judicial			
Child Support Enforcement			
Personal Services	1,199,000	1,172,901	26,099
Materials and Supplies	7,366	5,465	1,901
Contractual Services	966,591	861,188	105,403
Capital Outlay	2,200	1,945	255
Other	100,218	42,470	57,748
Total General Government - Judicial	<u>2,275,375</u>	<u>2,083,969</u>	<u>191,406</u>
Employee Fringe Benefits			
Child Support Enforcement			
Fringe Benefits	374,800	371,373	3,427
PERS - County Share	169,700	162,845	6,855
Total Employee Fringe Benefits	<u>544,500</u>	<u>534,218</u>	<u>10,282</u>
<i>Total Expenditures</i>	<u>2,819,875</u>	<u>2,618,187</u>	<u>201,688</u>
<i>Net Change in Fund Balance</i>	(41,325)	(399,910)	(358,585)
<i>Fund Balance Beginning of Year</i>	228,818	228,818	0
Prior Year Encumbrances Appropriated	<u>14,875</u>	<u>14,875</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$202,368</u></u>	<u><u>(\$156,217)</u></u>	<u><u>(\$358,585)</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$2,070,035	\$1,901,377	(\$168,658)
Expenditures			
Current:			
Human Services			
Children's Services Board			
Contractual Services	2,199,694	1,599,301	600,393
Other	88,320	63,757	24,563
<i>Total Expenditures</i>	<u>2,288,014</u>	<u>1,663,058</u>	<u>624,956</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(217,979)	238,319	456,298
Other Financing Sources			
Transfers In	80,000	80,000	0
<i>Net Change in Fund Balance</i>	(137,979)	318,319	456,298
<i>Fund Balance Beginning of Year</i>	229,685	229,685	0
Prior Year Encumbrances Appropriated	78,956	78,956	0
<i>Fund Balance End of Year</i>	<u>\$170,662</u>	<u>\$626,960</u>	<u>\$456,298</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$704,000	\$55,800	(\$648,200)
Other	10,000	7,500	(2,500)
<i>Total Revenues</i>	<u>714,000</u>	<u>63,300</u>	<u>(650,700)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Community Development Program			
Personal Services	29,768	9,360	20,408
Contractual Services	607,300	164,483	442,817
Other	15,732	8,078	7,654
Total Economic Development and Assistance	<u>652,800</u>	<u>181,921</u>	<u>470,879</u>
Employee Fringe Benefits			
Community Development Program			
Fringe Benefits	1,389	772	617
PERS - County Share	4,381	1,310	3,071
Total Employee Fringe Benefits	<u>5,770</u>	<u>2,082</u>	<u>3,688</u>
<i>Total Expenditures</i>	<u>658,570</u>	<u>184,003</u>	<u>474,567</u>
<i>Net Change in Fund Balance</i>	55,430	(120,703)	(176,133)
<i>Fund Deficit Beginning of Year</i>	<u>(45,430)</u>	<u>(45,430)</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$10,000</u></u>	<u><u>(\$166,133)</u></u>	<u><u>(\$176,133)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Housing Improvement Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$989,196	\$571,681	(\$417,515)
Interest	20,000	597	(19,403)
Other	2,301	1,330	(971)
<i>Total Revenues</i>	<u>1,011,497</u>	<u>573,608</u>	<u>(437,889)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Community Housing Improvement			
Personal Services	789	789	0
Contractual Services	996,564	578,564	418,000
Other	3,430	3,411	19
Total Economic Development and Assistance	<u>1,000,783</u>	<u>582,764</u>	<u>418,019</u>
Employee Fringe Benefits			
Community Housing Improvement			
Fringe Benefits	18	17	1
PERS - County Share	111	111	0
Total Employee Fringe Benefits	<u>129</u>	<u>128</u>	<u>1</u>
<i>Total Expenditures</i>	<u>1,000,912</u>	<u>582,892</u>	<u>418,020</u>
<i>Net Change in Fund Balance</i>	10,585	(9,284)	(19,869)
<i>Fund Deficit Beginning of Year</i>	(23,388)	(23,388)	0
Prior Year Encumbrances Appropriated	<u>32,805</u>	<u>32,805</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$20,002</u></u>	<u><u>\$133</u></u>	<u><u>(\$19,869)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Oriented Policing Services Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$234,929	\$112,749	(\$122,180)
Expenditures			
Current:			
Public Safety			
Community Oriented Policing Services			
Personal Services	60,588	7,678	52,910
Contractual Services	96,817	55,549	41,268
Capital Outlay	72,519	49,037	23,482
Other	1,830	1,831	(1)
Total Public Safety	231,754	114,095	117,659
Employee Fringe Benefits			
Community Safety Awareness			
Fringe Benefits	125	108	17
PERS - County Share	1,564	1,390	174
Total Employee Fringe Benefits	1,689	1,498	191
<i>Total Expenditures</i>	233,443	115,593	117,850
<i>Net Change in Fund Balance</i>	1,486	(2,844)	(4,330)
<i>Fund Deficit Beginning of Year</i>	(48,419)	(48,419)	0
<i>Prior Year Encumbrances Appropriated</i>	46,933	46,933	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	(\$4,330)	(\$4,330)

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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$2,561,385	\$997,142	(\$1,564,243)
Expenditures			
Current:			
Public Safety			
Community Safety Awareness			
Personal Services	688,088	226,934	461,154
Materials and Supplies	32,928	11,831	21,097
Contractual Services	1,171,602	414,371	757,231
Other	749,548	403,962	345,586
Total Public Safety	2,642,166	1,057,098	1,585,068
Employee Fringe Benefits			
Community Safety Awareness			
Fringe Benefits	130,226	36,959	93,267
PERS - County Share	83,844	19,283	64,561
Total Employee Fringe Benefits	214,070	56,242	157,828
<i>Total Expenditures</i>	2,856,236	1,113,340	1,742,896
<i>Net Change in Fund Balance</i>	(294,851)	(116,198)	178,653
<i>Fund Balance Beginning of Year</i>	167,476	167,476	0
Prior Year Encumbrances Appropriated	127,386	127,386	0
<i>Fund Balance End of Year</i>	\$11	\$178,664	\$178,653

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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$516,500	\$462,801	(\$53,699)
Expenditures			
Current:			
General Government - Legislative and Executive			
Recorder's Computer			
Personal Services	65,000	45,928	19,072
Contractual Services	236	0	236
Capital Outlay	112,547	20,201	92,346
Other	73,342	64,674	8,668
Total General Government - Legislative and Executive	251,125	130,803	120,322
General Government - Judicial			
Clerk of Courts			
Capital Outlay	130,595	84,320	46,275
Other	159,007	68,205	90,802
Total Clerk of Courts	289,602	152,525	137,077
Juvenile Court			
Capital Outlay	500	0	500
Other	14,000	14,000	0
Total Juvenile Court	14,500	14,000	500
Probate Court			
Capital Outlay	10,000	0	10,000
Other	25,001	25,001	0
Total Probate Court	35,001	25,001	10,000
Total General Government - Judicial	339,103	191,526	147,577
Employee Fringe Benefits			
Record's Computer			
Fringe Benefits	11,400	8,582	2,818
PERS - County Share	9,100	6,430	2,670
Total Employee Fringe Benefits	20,500	15,012	5,488
<i>Total Expenditures</i>	610,728	337,341	273,387
<i>Net Change in Fund Balance</i>	(94,228)	125,460	219,688
<i>Fund Balance Beginning of Year</i>	692,060	692,060	0
Prior Year Encumbrances Appropriated	81,891	81,891	0
<i>Fund Balance End of Year</i>	\$679,723	\$899,411	\$219,688

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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Taxes	\$863,108	\$843,748	(\$19,360)
Intergovernmental	114,234	111,672	(2,562)
Donations	6,465	6,320	(145)
Other	31,193	30,493	(700)
<i>Total Revenues</i>	<u>1,015,000</u>	<u>992,233</u>	<u>(22,767)</u>
Expenditures			
Current:			
Human Services			
County Home			
Contractual Services	1,081,935	1,069,618	12,317
Capital Outlay	10,240	8,923	1,317
Other	39,747	38,696	1,051
<i>Total Expenditures</i>	<u>1,131,922</u>	<u>1,117,237</u>	<u>14,685</u>
<i>Net Change in Fund Balance</i>	(116,922)	(125,004)	(8,082)
<i>Fund Balance Beginning of Year</i>	770,264	770,264	0
Prior Year Encumbrances Appropriated	3,700	3,700	0
<i>Fund Balance End of Year</i>	<u>\$657,042</u>	<u>\$648,960</u>	<u>(\$8,082)</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$731,775	\$602,317	(\$129,458)
Other	61	50	(11)
<i>Total Revenues</i>	<u>731,836</u>	<u>602,367</u>	<u>(129,469)</u>
Expenditures			
Current:			
Public Safety			
Courthouse Security			
Personal Services	611,454	435,150	176,304
Materials and Supplies	44,693	27,668	17,025
Contractual Services	62,880	40,199	22,681
Capital Outlay	124,103	60,000	64,103
Other	605,215	283,222	321,993
Total Public Safety	<u>1,448,345</u>	<u>846,239</u>	<u>602,106</u>
Employee Fringe Benefits			
Courthouse Security			
Fringe Benefits	162,131	68,770	93,361
PERS - County Share	65,026	47,328	17,698
Total Employee Fringe Benefits	<u>227,157</u>	<u>116,098</u>	<u>111,059</u>
<i>Total Expenditures</i>	<u>1,675,502</u>	<u>962,337</u>	<u>713,165</u>
<i>Excess of Revenues Under Expenditures</i>	(943,666)	(359,970)	583,696
Other Financing Sources			
Transfers In	162,390	169,990	7,600
<i>Net Change in Fund Balance</i>	(781,276)	(189,980)	591,296
<i>Fund Balance Beginning of Year</i>	1,102,230	1,102,230	0
<i>Prior Year Encumbrances Appropriated</i>	<u>112,628</u>	<u>112,628</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$433,582</u></u>	<u><u>\$1,024,878</u></u>	<u><u>\$591,296</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$500,000	\$400,015	(\$99,985)
Expenditures			
Current:			
Public Works			
Ditch Maintenance			
Contractual Services	4,010,953	94,488	3,916,465
<i>Net Change in Fund Balance</i>	(3,510,953)	305,527	3,816,480
<i>Fund Balance Beginning of Year</i>	7,297,124	7,297,124	0
Prior Year Encumbrances Appropriated	10,953	10,953	0
<i>Fund Balance End of Year</i>	<u>\$3,797,124</u>	<u>\$7,613,604</u>	<u>\$3,816,480</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$416,764	\$364,811	(\$51,953)
Fines and Forfeitures	22,998	20,131	(2,867)
Donations	5,920	5,182	(738)
Other	2,968	2,598	(370)
<i>Total Revenues</i>	<u>448,650</u>	<u>392,722</u>	<u>(55,928)</u>
Expenditures			
Current:			
Health			
Animal Control			
Personal Services	211,100	191,778	19,322
Materials and Supplies	26,266	24,476	1,790
Contractual Services	100,230	51,793	48,437
Capital Outlay	3,800	500	3,300
Other	22,546	6,258	16,288
Total Health	<u>363,942</u>	<u>274,805</u>	<u>89,137</u>
Employee Fringe Benefits			
Animal Control			
Fringe Benefits	62,011	47,272	14,739
PERS - County Share	28,700	22,129	6,571
Total Employee Fringe Benefits	<u>90,711</u>	<u>69,401</u>	<u>21,310</u>
<i>Total Expenditures</i>	<u>454,653</u>	<u>344,206</u>	<u>110,447</u>
<i>Net Change in Fund Balance</i>	(6,003)	48,516	54,519
<i>Fund Balance Beginning of Year</i>	65,416	65,416	0
Prior Year Encumbrances Appropriated	<u>7,747</u>	<u>7,747</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$67,160</u></u>	<u><u>\$121,679</u></u>	<u><u>\$54,519</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Taxes	\$356,203	\$284,912	(\$71,291)
Other	15,497	12,395	(3,102)
<i>Total Revenues</i>	<u>371,700</u>	<u>297,307</u>	<u>(74,393)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
DRETAC Treasurer			
Personal Services	100,808	82,080	18,728
Materials and Supplies	2,500	1,017	1,483
Contractual Services	18,806	12,422	6,384
Capital Outlay	2,405	0	2,405
Other	2,121	990	1,131
Total General Government - Legislative and Executive	<u>126,640</u>	<u>96,509</u>	<u>30,131</u>
General Government - Judicial			
DRETAC Prosecutor			
Personal Services	222,166	144,142	78,024
Materials and Supplies	10,130	6,681	3,449
Contractual Services	38,875	28,815	10,060
Capital Outlay	18,971	10,000	8,971
Other	50,451	19,726	30,725
Total General Government - Judicial	<u>340,593</u>	<u>209,364</u>	<u>131,229</u>
Employee Fringe Benefits			
DRETAC Treasurer			
Fringe Benefits	10,620	4,943	5,677
PERS - County Share	14,113	9,769	4,344
Total DRETAC Treasurer	<u>24,733</u>	<u>14,712</u>	<u>10,021</u>
DRETAC Prosecutor			
Fringe Benefits	40,070	38,614	1,456
PERS - County Share	22,848	17,688	5,160
Total DRETAC Prosecutor	<u>62,918</u>	<u>56,302</u>	<u>6,616</u>
Total Employee Fringe Benefits	<u>87,651</u>	<u>71,014</u>	<u>16,637</u>
<i>Total Expenditures</i>	<u>554,884</u>	<u>376,887</u>	<u>177,997</u>
<i>Net Change in Fund Balance</i>	(183,184)	(79,580)	103,604
<i>Fund Balance Beginning of Year</i>	183,361	183,361	0
Prior Year Encumbrances Appropriated	<u>27,989</u>	<u>27,989</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$28,166</u>	<u>\$131,770</u>	<u>\$103,604</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Taxes	\$1,558,036	\$1,476,509	(\$81,527)
Intergovernmental	475,474	450,594	(24,880)
Other	4,097	3,882	(215)
<i>Total Revenues</i>	<u>2,037,607</u>	<u>1,930,985</u>	<u>(106,622)</u>
Expenditures			
Current:			
Public Safety			
Drug Law Enforcement and Education			
Personal Services	455,410	219,773	235,637
Materials and Supplies	1,400	13	1,387
Contractual Services	34,605	29,582	5,023
Capital Outlay	3,500	0	3,500
Other	12,393	8,062	4,331
Intergovernmental	1,600,000	1,505,976	94,024
Total Public Safety	<u>2,107,308</u>	<u>1,763,406</u>	<u>343,902</u>
Employee Fringe Benefits			
Drug Law Enforcement and Education			
Fringe Benefits	33,809	16,695	17,114
PERS - County Share	29,268	16,555	12,713
Total Employee Fringe Benefits	<u>63,077</u>	<u>33,250</u>	<u>29,827</u>
<i>Total Expenditures</i>	<u>2,170,385</u>	<u>1,796,656</u>	<u>373,729</u>
<i>Net Change in Fund Balance</i>	(132,778)	134,329	267,107
<i>Fund Balance Beginning of Year</i>	<u>885,567</u>	<u>885,567</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$752,789</u>	<u>\$1,019,896</u>	<u>\$267,107</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency Management Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$174,549	\$289,225	\$114,676
Other	62,747	103,971	41,224
<i>Total Revenues</i>	<u>237,296</u>	<u>393,196</u>	<u>155,900</u>
Expenditures			
Current:			
Public Safety			
Emergency Management			
Personal Services	203,478	201,123	2,355
Materials and Supplies	11,513	9,748	1,765
Contractual Services	67,166	48,113	19,053
Capital Outlay	47,204	31,270	15,934
Other	41,168	27,458	13,710
Total Public Safety	<u>370,529</u>	<u>317,712</u>	<u>52,817</u>
Employee Fringe Benefits			
Emergency Management			
Fringe Benefits	40,253	37,118	3,135
PERS - County Share	28,487	28,157	330
Unemployment	200	0	200
Total Employee Fringe Benefits	<u>68,940</u>	<u>65,275</u>	<u>3,665</u>
<i>Total Expenditures</i>	<u>439,469</u>	<u>382,987</u>	<u>56,482</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(202,173)	10,209	212,382
Other Financing Sources			
Transfers In	95,578	95,578	0
<i>Net Change in Fund Balance</i>	(106,595)	105,787	212,382
<i>Fund Balance Beginning of Year</i>	260,171	260,171	0
Prior Year Encumbrances Appropriated	17,608	17,608	0
<i>Fund Balance End of Year</i>	<u>\$171,184</u>	<u>\$383,566</u>	<u>\$212,382</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency Planning Commission Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$29,888	\$28,833	(\$1,055)
Other	13,689	13,206	(483)
<i>Total Revenues</i>	<u>43,577</u>	<u>42,039</u>	<u>(1,538)</u>
Expenditures			
Current:			
Public Safety			
Emergency Planning			
Materials and Supplies	3,382	2,533	849
Contractual Services	25,943	1,261	24,682
Capital Outlay	15,000	0	15,000
Other	24,378	10,664	13,714
<i>Total Expenditures</i>	<u>68,703</u>	<u>14,458</u>	<u>54,245</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(25,126)</u>	<u>27,581</u>	<u>52,707</u>
Other Financing Sources (Uses)			
Transfers In	6,423	6,423	0
Transfers Out	(52,001)	(32,001)	20,000
<i>Total Other Financing Sources (Uses)</i>	<u>(45,578)</u>	<u>(25,578)</u>	<u>20,000</u>
<i>Net Change in Fund Balance</i>	(70,704)	2,003	72,707
<i>Fund Balance Beginning of Year</i>	122,185	122,185	0
Prior Year Encumbrances Appropriated	1,478	1,478	0
<i>Fund Balance End of Year</i>	<u>\$52,959</u>	<u>\$125,666</u>	<u>\$72,707</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Federal Law Enforcement Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$255,326	\$158,807	(\$96,519)
Interest	3,285	2,043	(1,242)
Other	321,554	200,000	(121,554)
<i>Total Revenues</i>	<u>580,165</u>	<u>360,850</u>	<u>(219,315)</u>
Expenditures			
Current:			
Public Safety			
Drug Law Enforcement and Education			
Personal Services	6,370	6,368	2
Contractual Services	178,132	178,132	0
Capital Outlay	21,868	21,868	0
Other	296,433	248,937	47,496
Total Public Safety	<u>502,803</u>	<u>455,305</u>	<u>47,498</u>
Employee Fringe Benefits			
Drug Law Enforcement and Education			
Fringe Benefits	137	137	0
PERS - County Share	1,155	1,153	2
Total Employee Fringe Benefits	<u>1,292</u>	<u>1,290</u>	<u>2</u>
<i>Total Expenditures</i>	<u>504,095</u>	<u>456,595</u>	<u>47,500</u>
<i>Net Change in Fund Balance</i>	76,070	(95,745)	(171,815)
<i>Fund Balance Beginning of Year</i>	<u>147,211</u>	<u>147,211</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$223,281</u></u>	<u><u>\$51,466</u></u>	<u><u>(\$171,815)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$35,000	\$23,863	(\$11,137)
Expenditures			
Current:			
General Government - Judicial			
Indigent Guardianship			
Other	120,058	35,000	85,058
<i>Net Change in Fund Balance</i>	(85,058)	(11,137)	73,921
<i>Fund Balance Beginning of Year</i>	119,475	119,475	0
Prior Year Encumbrances Appropriated	582	582	0
<i>Fund Balance End of Year</i>	<u>\$34,999</u>	<u>\$108,920</u>	<u>\$73,921</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$552	\$250	(\$302)
Intergovernmental	843,612	381,982	(461,630)
Donations	14,563	6,594	(7,969)
<i>Total Revenues</i>	<u>858,727</u>	<u>388,826</u>	<u>(469,901)</u>
Expenditures			
Current:			
Public Safety			
Juvenile Detention Center Donations			
Personal Services	153,285	61,500	91,785
Materials and Supplies	1,008	701	307
Contractual Services	540,620	135,789	404,831
Other	10,524	8,432	2,092
Total Public Safety	<u>705,437</u>	<u>206,422</u>	<u>499,015</u>
Employee Fringe Benefits			
Juvenile Detention Center Donations			
Fringe Benefits	80,121	14,280	65,841
PERS - County Share	21,460	8,610	12,850
Total Employee Fringe Benefits	<u>101,581</u>	<u>22,890</u>	<u>78,691</u>
<i>Total Expenditures</i>	<u>807,018</u>	<u>229,312</u>	<u>577,706</u>
<i>Net Change in Fund Balance</i>	51,709	159,514	107,805
<i>Fund Deficit Beginning of Year</i>	(76,253)	(76,253)	0
Prior Year Encumbrances Appropriated	<u>32,646</u>	<u>32,646</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,102</u></u>	<u><u>\$115,907</u></u>	<u><u>\$107,805</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Library Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$298,839	\$284,644	(\$14,195)
Other	11,937	11,370	(567)
<i>Total Revenues</i>	<u>310,776</u>	<u>296,014</u>	<u>(14,762)</u>
Expenditures			
Current:			
Judicial			
Drug Law Enforcement and Education			
Personal Services	70,000	55,000	15,000
Materials and Supplies	2,000	1,400	600
Contractual Services	259,800	212,446	47,354
Capital Outlay	5,000	1,332	3,668
Other	6,000	5,442	558
Total Public Safety	<u>342,800</u>	<u>275,620</u>	<u>67,180</u>
Employee Fringe Benefits			
Drug Law Enforcement and Education			
Fringe Benefits	16,550	1,251	15,299
PERS - County Share	14,000	7,700	6,300
Total Employee Fringe Benefits	<u>30,550</u>	<u>8,951</u>	<u>21,599</u>
<i>Total Expenditures</i>	<u>373,350</u>	<u>284,571</u>	<u>88,779</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(62,574)	11,443	74,017
Other Financing Uses			
Transfers Out	(10,000)	0	10,000
<i>Net Change in Fund Balance</i>	(72,574)	11,443	84,017
<i>Fund Balance Beginning of Year</i>	<u>237,778</u>	<u>237,778</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$165,204</u></u>	<u><u>\$249,221</u></u>	<u><u>\$84,017</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$60,000	\$32,445	(\$27,555)
Expenditures			
Current:			
Human Services			
Women's Shelter			
Contractual Services	73,405	63,834	9,571
<i>Net Change in Fund Balance</i>	(13,405)	(31,389)	(17,984)
<i>Fund Deficit Beginning of Year</i>	(11,469)	(11,469)	0
Prior Year Encumbrances Appropriated	28,405	28,405	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$3,531</u>	<u>(\$14,453)</u>	<u>(\$17,984)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Office for Older Adults Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$706,602	\$455,460	(\$251,142)
Donations	39,646	25,555	(14,091)
<i>Total Revenues</i>	<u>746,248</u>	<u>481,015</u>	<u>(265,233)</u>
Expenditures			
Current:			
Human Services			
Aging Disability Resource Center			
Personal Services	149,345	147,203	2,142
Materials and Supplies	1,081	1,081	0
Contractual Services	3,722	3,722	0
Total Aging Disability Resource Center	<u>154,148</u>	<u>152,006</u>	<u>2,142</u>
Title III-B			
Personal Services	64,736	64,589	147
Materials and Supplies	2,528	2,128	400
Contractual Services	143,698	120,218	23,480
Total Title III-B	<u>210,962</u>	<u>186,935</u>	<u>24,027</u>
Title III-C			
Personal Services	153,413	146,349	7,064
Materials and Supplies	5,079	4,637	442
Contractual Services	3,341	3,340	1
Other	14,537	14,535	2
Total Title III-C	<u>176,370</u>	<u>168,861</u>	<u>7,509</u>
Donations			
Personal Services	1,945	453	1,492
Contractual Services	16,472	7,934	8,538
Other	83,613	48,969	34,644
Total Donations	<u>102,030</u>	<u>57,356</u>	<u>44,674</u>
Activities			
Personal Services	47,450	46,052	1,398
Contractual Services	4,518	1,206	3,312
Other	6,035	3,150	2,885
Total Activities	<u>58,003</u>	<u>50,408</u>	<u>7,595</u>
Home Delivered Meals			
Contractual Services	72,818	50,161	22,657
Other	8,301	6,976	1,325
Total Home Delivered Meals	<u>\$81,119</u>	<u>\$57,137</u>	<u>\$23,982</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Home Energy Assistance Program			
Personal Services	\$6,429	\$2,766	\$3,663
Medicare Improvements for Patients			
Personal Services	6,029	2,956	3,073
Senior Prevention Services			
Contractual Services	17,530	7,239	10,291
Seniors Trust Fund			
Capital Outlay	16,148	16,148	0
Other	31,362	175	31,187
Total Seniors Trust Fund	47,510	16,323	31,187
Total Human Services	860,130	701,987	158,143
Employee Fringe Benefits			
Aging Disability Resource Center			
Fringe Benefits	35,888	31,175	4,713
PERS - County Share	27,985	20,576	7,409
Total Aging Disability Resource Center	63,873	51,751	12,122
Title III-B			
Fringe Benefits	30,483	25,974	4,509
PERS - County Share	9,062	9,043	19
Total Title III-B	39,545	35,017	4,528
Title III-C			
Fringe Benefits	46,869	46,672	197
PERS - County Share	21,559	20,321	1,238
Total Title III-C	68,428	66,993	1,435
Donations			
Fringe Benefits	2,221	2,812	(591)
PERS - County Share	272	63	209
Total Donations	2,493	2,875	(382)
Activities			
Fringe Benefits	1,080	1,027	53
PERS - County Share	6,643	6,447	196
Total Activities	\$7,723	\$7,474	\$249

(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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Home Energy Assistance Program			
Fringe Benefits	\$163	\$61	\$102
PERS - County Share	907	387	520
Total Home Energy Assistance Program	1,070	448	622
Medicare Improvements for Patients			
Fringe Benefits	192	125	67
PERS - County Share	877	446	431
Total Medicare Improvements for Patients	1,069	571	498
Total Employee Fringe Benefits	184,201	165,129	19,072
<i>Total Expenditures</i>	1,044,331	867,116	177,215
<i>Excess of Revenues Under Expenditures</i>	(298,083)	(386,101)	(88,018)
Other Financing Sources			
Transfers In	323,225	323,225	0
<i>Net Change in Fund Balance</i>	25,142	(62,876)	(88,018)
<i>Fund Balance Beginning of Year</i>	11,688	11,688	0
Prior Year Encumbrances Appropriated	34,944	34,944	0
<i>Fund Balance (Deficit) End of Year</i>	\$71,774	(\$16,244)	(\$88,018)

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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$951,367	\$320,976	(\$630,391)
Expenditures			
Current:			
Public Safety			
Sheriff			
Personal Services	39,119	0	39,119
Materials and Supplies	10,000	3,750	6,250
Contractual Services	753,881	263,666	490,215
Other	75,294	75,288	6
Total Public Safety	878,294	342,704	535,590
Employee Fringe Benefits			
Sheriff			
Fringe Benefits	45,405	22,322	23,083
PERS - County Share	5,477	0	5,477
Total Employee Fringe Benefits	50,882	22,322	28,560
<i>Total Expenditures</i>	929,176	365,026	564,150
<i>Net Change in Fund Balance</i>	22,191	(44,050)	(66,241)
<i>Fund Deficit Beginning of Year</i>	(38,223)	(38,223)	0
Prior Year Encumbrances Appropriated	16,032	16,032	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	(\$66,241)	(\$66,241)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Radio Systems Donations Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Donations	\$400,000	\$100,000	(\$300,000)
Expenditures			
Current:			
Public Safety			
Sheriff Donations			
Contractual Services	116,444	0	116,444
Capital Outlay	283,556	283,556	0
<i>Total Expenditures</i>	400,000	283,556	116,444
<i>Net Change in Fund Balance</i>	0	(183,556)	(183,556)
<i>Fund Balance Beginning of Year</i>	50,000	50,000	0
<i>Fund Balance (Deficit) End of Year</i>	\$50,000	(\$133,556)	(\$183,556)

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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$2,204,000	\$2,674,145	\$470,145
Expenditures			
Current:			
General Government - Legislative and Executive			
Auditor - Real Estate Assessment			
Personal Services	500,000	416,780	83,220
Materials and Supplies	102,058	59,495	42,563
Contractual Services	1,093,268	798,876	294,392
Capital Outlay	39,354	25,000	14,354
Other	51,362	35,000	16,362
Total General Government - Legislative and Executive	1,786,042	1,335,151	450,891
Employee Fringe Benefits			
Auditor - Real Estate Assessment			
Fringe Benefits	170,000	87,108	82,892
PERS - County Share	75,000	50,477	24,523
Unemployment	10,000	0	10,000
Total Employee Fringe Benefits	255,000	137,585	117,415
<i>Total Expenditures</i>	2,041,042	1,472,736	568,306
<i>Net Change in Fund Balance</i>	162,958	1,201,409	1,038,451
<i>Fund Balance Beginning of Year</i>	2,751,626	2,751,626	0
Prior Year Encumbrances Appropriated	393,042	393,042	0
<i>Fund Balance End of Year</i>	\$3,307,626	\$4,346,077	\$1,038,451

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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$38,358	\$18,600	(\$19,758)
Interest	6,642	3,221	(3,421)
<i>Total Revenues</i>	<u>45,000</u>	<u>21,821</u>	<u>(23,179)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Revolving Loan			
Contractual Services	1,200	0	1,200
Other	135,412	0	135,412
<i>Total Expenditures</i>	<u>136,612</u>	<u>0</u>	<u>136,612</u>
<i>Net Change in Fund Balance</i>	(91,612)	21,821	113,433
<i>Fund Balance Beginning of Year</i>	<u>137,310</u>	<u>137,310</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$45,698</u></u>	<u><u>\$159,131</u></u>	<u><u>\$113,433</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Safe Communities Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$229,956	\$58,547	(\$171,409)
Expenditures			
Current:			
Public Safety			
Safe Communities Program			
Personal Services	174,554	50,229	124,325
Contractual Services	10,574	1,812	8,762
Total Public Safety	185,128	52,041	133,087
Employee Fringe Benefits			
Safe Communities Program			
Fringe Benefits	2,537	698	1,839
PERS - County Share	31,595	9,091	22,504
Total Employee Fringe Benefits	34,132	9,789	24,343
<i>Total Expenditures</i>	219,260	61,830	157,430
<i>Net Change in Fund Balance</i>	10,696	(3,283)	(13,979)
<i>Fund Deficit Beginning of Year</i>	(10,696)	(10,696)	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	(\$13,979)	(\$13,979)

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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$22,792	\$15,640	(\$7,152)
Intergovernmental	1,298,874	891,296	(407,578)
Other	89	61	(28)
<i>Total Revenues</i>	<u>1,321,755</u>	<u>906,997</u>	<u>(414,758)</u>
Expenditures			
Current:			
Human Services			
Shelter Care and Youth Services			
Personal Services	620,989	361,707	259,282
Contractual Services	566,353	314,350	252,003
Capital Outlay	21,502	7,002	14,500
Other	60,619	26,653	33,966
Total Human Services	<u>1,269,463</u>	<u>709,712</u>	<u>559,751</u>
Employee Fringe Benefits			
Shelter Care and Youth Services			
Fringe Benefits	175,093	94,427	80,666
PERS - County Share	86,939	50,520	36,419
Total Employee Fringe Benefits	<u>262,032</u>	<u>144,947</u>	<u>117,085</u>
<i>Total Expenditures</i>	<u>1,531,495</u>	<u>854,659</u>	<u>676,836</u>
<i>Net Change in Fund Balance</i>	(209,740)	52,338	262,078
<i>Fund Balance Beginning of Year</i>	414,132	414,132	0
Prior Year Encumbrances Appropriated	<u>19,898</u>	<u>19,898</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$224,290</u>	<u>\$486,368</u>	<u>\$262,078</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Donations	\$275,000	\$236,405	(\$38,595)
Expenditures			
Current:			
Public Safety			
Sheriff Donations			
Contractual Services	1,000	125	875
Other	291,597	251,398	40,199
<i>Total Expenditures</i>	<u>292,597</u>	<u>251,523</u>	<u>41,074</u>
<i>Net Change in Fund Balance</i>	(17,597)	(15,118)	2,479
<i>Fund Balance Beginning of Year</i>	42,166	42,166	0
Prior Year Encumbrances Appropriated	<u>26,409</u>	<u>26,409</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$50,978</u></u>	<u><u>\$53,457</u></u>	<u><u>\$2,479</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Title IV-D Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$838,120	\$373,108	(\$465,012)
Expenditures			
Current:			
Human Services			
Title IV-D			
Personal Services	302,318	278,240	24,078
Materials and Supplies	6,862	6,479	383
Contractual Services	92,454	42,753	49,701
Capital Outlay	5,722	5,300	422
Other	4,629	2,524	2,105
Total Human Services	411,985	335,296	76,689
Employee Fringe Benefits			
Title IV-D			
Fringe Benefits	231,147	48,410	182,737
PERS - County Share	42,325	36,575	5,750
Total Employee Fringe Benefits	273,472	84,985	188,487
<i>Total Expenditures</i>	685,457	420,281	265,176
<i>Net Change in Fund Balance</i>	152,663	(47,173)	(199,836)
<i>Fund Deficit Beginning of Year</i>	(34,724)	(34,724)	0
Prior Year Encumbrances Appropriated	9,007	9,007	0
<i>Fund Balance (Deficit) End of Year</i>	\$126,946	(\$72,890)	(\$199,836)

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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$816,773	\$567,505	(\$249,268)
Intergovernmental	2,273,993	1,580,001	(693,992)
Other	11,908	8,274	(3,634)
<i>Total Revenues</i>	<u>3,102,674</u>	<u>2,155,780</u>	<u>(946,894)</u>
Expenditures			
Current:			
Human Services			
Transportation			
Personal Services	969,386	969,386	0
Materials and Supplies	19,928	17,559	2,369
Contractual Services	1,188,961	1,077,479	111,482
Capital Outlay	53,100	38,242	14,858
Other	29,136	25,425	3,711
Total Human Services	<u>2,260,511</u>	<u>2,128,091</u>	<u>132,420</u>
Employee Fringe Benefits			
Transportation			
Fringe Benefits	131,732	126,337	5,395
PERS - County Share	137,128	133,501	3,627
Total Employee Fringe Benefits	<u>268,860</u>	<u>259,838</u>	<u>9,022</u>
<i>Total Expenditures</i>	<u>2,529,371</u>	<u>2,387,929</u>	<u>141,442</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	573,303	(232,149)	(805,452)
Other Financing Uses			
Transfers Out	(592,191)	0	592,191
<i>Fund Balance Beginning of Year</i>	510,410	510,410	0
Prior Year Encumbrances Appropriated	144,714	144,714	0
<i>Fund Balance End of Year</i>	<u>\$636,236</u>	<u>\$422,975</u>	<u>(\$213,261)</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$0	\$32,723	\$32,723
Expenditures			
Current:			
Human Services			
Transportation Improvement			
Other	350,235	46,265	303,970
<i>Net Change in Fund Balance</i>	(350,235)	(13,542)	336,693
<i>Fund Balance Beginning of Year</i>	347,733	347,733	0
<i>Prior Year Encumbrances Appropriated</i>	2,502	2,502	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$336,693</u>	<u>\$336,693</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$196,445	\$112,359	(\$84,086)
Expenditures			
Current:			
Human Services			
Victim Assistance Program			
Personal Services	117,181	70,117	47,064
Materials and Supplies	6,535	4,289	2,246
Contractual Services	1,801	1,190	611
Capital Outlay	3,153	2,144	1,009
Other	3,922	1,575	2,347
Total Human Services	132,592	79,315	53,277
Employee Fringe Benefits			
Victim Assistance Program			
Fringe Benefits	29,521	14,824	14,697
PERS - County Share	16,406	9,816	6,590
Total Employee Fringe Benefits	45,927	24,640	21,287
<i>Total Expenditures</i>	178,519	103,955	74,564
<i>Net Change in Fund Balance</i>	17,926	8,404	(9,522)
<i>Fund Deficit Beginning of Year</i>	(20,429)	(20,429)	0
Prior Year Encumbrances Appropriated	2,602	2,602	0
<i>Fund Balance (Deficit) End of Year</i>	\$99	(\$9,423)	(\$9,522)

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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$35,000	\$31,098	(\$3,902)
Expenditures			
Current:			
Human Services			
Webcheck Program			
Other	79,718	41,174	38,544
<i>Net Change in Fund Balance</i>	(44,718)	(10,076)	34,642
<i>Fund Balance Beginning of Year</i>	34,951	34,951	0
Prior Year Encumbrances Appropriated	22,252	22,252	0
<i>Fund Balance End of Year</i>	<u>\$12,485</u>	<u>\$47,127</u>	<u>\$34,642</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Taxes	\$774,430	\$679,263	(\$95,167)
Property Transfer Taxes	431,686	378,637	(53,049)
Intergovernmental	103,692	90,950	(12,742)
Rentals	292,265	256,349	(35,916)
Other	88,464	77,594	(10,870)
<i>Total Revenues</i>	<u>1,690,537</u>	<u>1,482,793</u>	<u>(207,744)</u>
Expenditures			
Debt Service:			
Principal Retirement	1,159,920	1,159,918	2
Capital Appreciation Bond Interest	30,082	30,082	0
Interest and Fiscal Charges	375,538	369,725	5,813
<i>Total Expenditures</i>	<u>1,565,540</u>	<u>1,559,725</u>	<u>5,815</u>
<i>Net Change in Fund Balance</i>	124,997	(76,932)	(201,929)
<i>Fund Balance Beginning of Year</i>	<u>98,086</u>	<u>98,086</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$223,083</u>	<u>\$21,154</u>	<u>(\$201,929)</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$112,539	\$82,079	(\$30,460)
Expenditures			
Debt Service:			
Principal Retirement	75,000	75,000	0
Interest and Fiscal Charges	12,450	12,450	0
<i>Total Expenditures</i>	87,450	87,450	0
<i>Net Change in Fund Balance</i>	25,089	(5,371)	(30,460)
<i>Fund Deficit Beginning of Year</i>	(25,089)	(25,089)	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	(\$30,460)	(\$30,460)

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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay			
Achievement Center Construction			
Contractual Services	883,012	815,512	67,500
Other	50,000	0	50,000
<i>Total Expenditures</i>	933,012	815,512	117,500
<i>Excess of Revenues Under Expenditures</i>	(933,012)	(815,512)	117,500
Other Financing Sources			
Transfers In	837,000	837,000	0
<i>Net Change in Fund Balance</i>	(96,012)	21,488	117,500
<i>Fund Balance Beginning of Year</i>	20,242	20,242	0
Prior Year Encumbrances Appropriated	96,012	96,012	0
<i>Fund Balance End of Year</i>	\$20,242	\$137,742	\$117,500

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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$101,177	\$49,290	(\$51,887)
Intergovernmental	3,804,474	1,853,415	(1,951,059)
Interest	7,287	3,550	(3,737)
Donations	0	0	0
Other	417,062	203,179	(213,883)
<i>Total Revenues</i>	<u>4,330,000</u>	<u>2,109,434</u>	<u>(2,220,566)</u>
Expenditures			
Capital Outlay			
County Capital Improvements			
Personal Services	33,391	33,391	0
Contractual Services	3,282,461	1,986,320	1,296,141
Capital Outlay	264,286	257,642	6,644
Other	227,236	1,473	225,763
Total County Capital Improvements	<u>3,807,374</u>	<u>2,278,826</u>	<u>1,528,548</u>
Employee Fringe Benefits			
Victim Assistance Program			
Fringe Benefits	721	721	0
PERS - County Share	4,672	4,672	0
Total Employee Fringe Benefits	<u>5,393</u>	<u>5,393</u>	<u>0</u>
<i>Total Expenditures</i>	<u>3,812,767</u>	<u>2,284,219</u>	<u>1,528,548</u>
<i>Net Change in Fund Balance</i>	517,233	(174,785)	(692,018)
<i>Fund Balance Beginning of Year</i>	567,034	567,034	0
Prior Year Encumbrances Appropriated	<u>862,529</u>	<u>862,529</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,946,796</u></u>	<u><u>\$1,254,778</u></u>	<u><u>(\$692,018)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
State Issue II Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$3,000,000	\$1,263,486	(\$1,736,514)
Expenditures			
Capital Outlay	3,000,000	1,263,486	1,736,514
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Highway ODOT Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$3,000,000	\$1,827,093	(\$1,172,907)
Expenditures			
Capital Outlay	2,000,000	1,827,093	172,907
<i>Net Change in Fund Balance</i>	1,000,000	0	(1,000,000)
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	<u>\$1,000,000</u>	<u>\$0</u>	<u>(\$1,000,000)</u>

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self Insurance Healthcare Fund
For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$13,984,104	\$13,108,059	(\$876,045)
Other	15,896	14,900	(996)
<i>Total Revenues</i>	<u>14,000,000</u>	<u>13,122,959</u>	<u>(877,041)</u>
Expenses			
Self-Insurance:			
Personal Services	144,115	143,937	178
Contractual Services	2,950,000	2,835,836	114,164
Claims	10,500,000	10,118,571	381,429
Other	250,714	152,105	98,609
Total Self-Insurance	<u>13,844,829</u>	<u>13,250,449</u>	<u>594,380</u>
Employee Fringe Benefits:			
Fringe Benefits	16,905	16,746	159
PERS - County Share	14,055	14,003	52
Total Employee Fringe Benefits	<u>30,960</u>	<u>30,749</u>	<u>211</u>
<i>Total Expenses</i>	<u>13,875,789</u>	<u>13,281,198</u>	<u>594,591</u>
<i>Net Change in Fund Equity</i>	124,211	(158,239)	(282,450)
<i>Fund Equity Beginning of Year</i>	1,712,813	1,712,813	0
Prior Year Encumbrances Appropriated	<u>2,029</u>	<u>2,029</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,839,053</u></u>	<u><u>\$1,556,603</u></u>	<u><u>(\$282,450)</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$500,000	\$435,021	(\$64,979)
Expenses			
Workers' Compensation:			
Personal Services	142,100	137,470	4,630
Materials and Supplies	8,247	2,010	6,237
Contractual Services	176,735	121,506	55,229
Claims	250,000	155,460	94,540
Other	172,912	140,955	31,957
Total Workers' Compensation	749,994	557,401	192,593
Employee Fringe Benefits:			
Fringe Benefits	37,644	31,937	5,707
PERS - County Share	19,894	19,246	648
Total Employee Fringe Benefits	57,538	51,183	6,355
<i>Total Expenses</i>	807,532	608,584	198,948
<i>Net Change in Fund Equity</i>	(307,532)	(173,563)	133,969
<i>Fund Equity Beginning of Year</i>	722,906	722,906	0
Prior Year Encumbrances Appropriated	80,069	80,069	0
<i>Fund Equity End of Year</i>	\$495,443	\$629,412	\$133,969

STATISTICAL SECTION

Statistical Section

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

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

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

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

	2019	2018 (1)	2017 (2)	2016
Governmental Activities:				
Net Investment in Capital Assets	\$62,182,521	\$59,756,314	\$52,707,349	\$48,140,122
Restricted:				
Debt Service	4,414,577	4,252,957	3,454,309	3,067,338
Capital Projects	0	439,434	1,065,865	605,841
Developmentally Disabled Education	25,375,671	22,652,701	21,818,972	22,327,937
County Schools Permanent Improvements	2,183,937	2,186,899	1,998,778	1,984,040
Public Assistance	199,866	0	145,742	491,718
ADAMH Operations	4,505,586	6,180,232	6,408,299	5,872,410
Road and Bridge Repairs	10,383,870	9,659,614	8,950,549	8,092,672
Children Support Enforcement	0	0	0	0
Children's Services	177,784	230,848	115,327	0
Community Safety Awareness	278,430	183,616	473,000	0
Computer Upgrades	1,060,724	895,754	600,224	0
Convention and Visitors Bureau	111,435	94,728	0	0
County Home Operations	752,717	865,502	897,496	856,038
Courthouse Security	1,205,951	1,315,092	1,132,695	1,043,046
Ditch Maintenance	7,641,239	7,325,299	6,984,103	6,701,943
Drug Enforcement	1,197,293	1,010,712	927,392	907,235
Emergency Management and Planning	495,545	382,344	447,165	0
Law Library	226,142	237,778	0	0
Real Estate Assessments	4,596,553	3,095,344	7,386,254	5,308,156
Shelter Care and Youth Services	464,256	407,282	425,855	597,591
Sheriff Operations	323,059	406,655	0	0
Transportation	782,628	903,680	357,732	0
Other Purposes	960,429	818,012	1,061,546	3,911,910
Unclaimed Monies	147,975	47,257	47,577	64,717
Unrestricted (Deficit)	(87,363,000)	(71,858,347)	(66,867,732)	(28,436,377)
<i>Total Governmental Activities Net Position</i>	<u>42,305,188</u>	<u>51,489,707</u>	<u>50,538,497</u>	<u>81,536,337</u>
Business-Type Activities:				
Net Investment in Capital Assets	200,852,940	191,023,726	193,293,164	186,350,512
Unrestricted	23,454,473	22,675,007	18,953,178	24,289,779
<i>Total Business-Type Activities Net Position</i>	<u>224,307,413</u>	<u>213,698,733</u>	<u>212,246,342</u>	<u>210,640,291</u>
Primary Government:				
Net Investment in Capital Assets	263,035,461	250,780,040	246,000,513	234,490,634
Restricted	67,485,667	63,591,740	64,698,880	61,832,592
Unrestricted (Deficit)	(63,908,527)	(49,183,340)	(47,914,554)	(4,146,598)
<i>Total Primary Government Net Position</i>	<u>\$266,612,601</u>	<u>\$265,188,440</u>	<u>\$262,784,839</u>	<u>\$292,176,628</u>

- (1) The County implemented GASB Statement No. 84 in 2019. Net position for 2018 has been restated in accordance with the implementation of GASB Statement No. 84.
- (2) The County reported the impact of GASB Statement No. 75 beginning in 2017.
- (3) The County reported the impact of GASB Statement No. 68 beginning in 2014.

2015	2014 (3)	2013	2012	2011	2010
\$49,326,620	\$51,937,761	\$52,344,708	\$51,616,330	\$50,525,639	\$53,195,136
3,603,402	3,815,126	3,697,889	3,656,020	3,218,227	2,885,821
0	0	90,565	87,588	395,602	455,208
20,372,092	18,450,174	17,205,442	14,041,395	14,096,279	13,941,015
1,971,136	1,879,008	1,697,954	1,581,960	1,451,362	1,582,717
934,741	1,462,348	1,599,905	1,468,574	1,164,619	1,192,563
5,509,155	5,326,872	5,041,596	4,692,177	4,105,626	3,981,125
7,251,198	7,015,444	7,429,257	6,795,554	6,320,565	5,776,947
0	0	0	69,549	240,812	559,839
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
843,932	764,597	936,795	1,049,643	930,043	640,390
958,268	792,117	672,029	722,452	739,863	0
6,370,268	6,088,884	5,700,452	5,318,459	4,941,924	4,523,770
1,022,056	963,301	1,103,516	1,395,717	1,311,228	1,321,513
0	0	0	0	0	0
0	0	0	0	0	0
3,779,714	1,775,067	4,988,365	3,575,349	2,334,038	2,321,485
620,247	551,317	556,257	421,435	485,482	404,831
0	0	0	0	0	0
0	0	0	0	0	0
3,163,270	2,708,077	2,467,212	3,038,371	2,776,226	2,110,392
62,147	83,095	62,326	60,919	52,703	75,486
(28,955,694)	(29,403,927)	7,545,676	4,439,452	4,716,262	5,769,881
76,832,552	74,209,261	113,139,944	104,030,944	99,806,500	100,738,119
181,276,648	176,421,690	174,456,514	173,421,462	169,889,909	169,463,159
22,704,490	18,524,735	15,170,203	12,745,247	12,824,257	13,552,616
203,981,138	194,946,425	189,626,717	186,166,709	182,714,166	183,015,775
230,603,268	228,359,451	226,801,222	225,037,792	220,415,548	222,658,295
56,461,626	51,675,427	53,249,560	47,975,162	44,564,599	41,773,102
(6,251,204)	(10,879,192)	22,715,879	17,184,699	17,540,519	19,322,497
\$280,813,690	\$269,155,686	\$302,766,661	\$290,197,653	\$282,520,666	\$283,753,894

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

	2019	2018 (1) (2)	2017	2016
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government:				
Legislative and Executive	\$5,706,411	\$5,852,143	\$5,658,466	\$4,987,967
Judicial	2,733,242	3,065,105	2,748,356	2,764,913
Public Safety	5,213,893	5,098,698	4,837,236	4,071,324
Public Works	1,032,457	1,420,746	1,111,182	498,960
Health	630,415	506,261	493,605	509,936
Human Services	1,513,677	2,457,118	1,900,462	1,728,432
Economic Developmental and Assistance - Primary Government	13,943	94,794	23,535	25,239
Economic Developmental and Assistance - External Government	91,772	69,331	78,482	78,157
Subtotal - Charges for Services	<u>16,935,810</u>	<u>18,564,196</u>	<u>16,851,324</u>	<u>14,664,928</u>
Operating Grants and Contributions:				
General Government				
Legislative and Executive	55,909	99,575	169,643	1,371,973
Judicial	2,173,189	1,726,977	1,758,972	2,083,063
Public Safety	3,312,253	2,690,005	3,075,001	2,641,224
Public Works	10,230,266	8,601,812	8,166,848	7,990,427
Health	11,119,063	11,721,158	11,005,253	12,179,355
Human Services	12,231,936	11,792,812	9,117,043	9,428,138
Economic Developmental and Assistance - Primary Government	621,387	872,553	86,577	353,241
Subtotal - Operating Grants and Contributions	<u>39,744,003</u>	<u>37,504,892</u>	<u>33,379,337</u>	<u>36,047,421</u>
Capital Grants and Contributions:				
Public Works	4,313,047	4,017,966	3,869,459	2,001,913
<i>Total Governmental Activities Program Revenues</i>	<u>60,992,860</u>	<u>60,087,054</u>	<u>54,100,120</u>	<u>52,714,262</u>
Business-Type Activities:				
Charges for Services:				
Sewer	18,724,850	18,726,085	18,169,114	15,035,396
Water	11,466,514	10,696,945	10,528,259	10,042,272
Solid Waste	7,453,091	7,191,854	6,784,157	6,089,808
Subtotal - Charges for Services	<u>37,644,455</u>	<u>36,614,884</u>	<u>35,481,530</u>	<u>31,167,476</u>
Operating Grants and Contributions:				
Sewer	0	0	0	0
Solid Waste	0	0	0	0
Subtotal - Operating Grants and Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Capital Grants and Contributions				
Sewer	4,436,295	2,216,859	3,268,115	6,581,393
Water	5,764,109	1,668,954	1,518,456	4,148,956
Solid Waste	0	0	0	2,763
Subtotal - Capital Grants and Contributions	<u>10,200,404</u>	<u>3,885,813</u>	<u>4,786,571</u>	<u>10,733,112</u>
<i>Total Business-Type Activities Program Revenues</i>	<u>47,844,859</u>	<u>40,500,697</u>	<u>40,268,101</u>	<u>41,900,588</u>
<i>Total Primary Government Program Revenues</i>	<u>\$108,837,719</u>	<u>\$100,587,751</u>	<u>\$94,368,221</u>	<u>\$94,614,850</u>

2015 (3)	2014	2013	2012	2011	2010
\$5,179,381	\$4,865,065	\$4,743,548	\$4,923,825	\$3,320,397	\$4,784,202
2,216,188	2,689,680	2,551,986	2,327,476	2,789,859	2,709,125
4,226,902	4,168,766	4,472,812	3,968,673	4,595,704	4,182,945
679,355	1,017,213	1,857,910	3,184,827	2,248,258	1,233,953
484,109	536,051	562,545	565,435	829,571	1,024,622
1,741,001	1,764,018	1,867,553	1,978,327	2,761,998	2,522,813
40,108	191,730	25,632	79,245	35,809	29,205
69,401	77,314	90,386	68,851	80,763	91,473
14,636,445	15,309,837	16,172,372	17,096,659	16,662,359	16,578,338
1,241,089	930,338	930,937	1,572,200	1,182,362	1,821,937
2,040,429	1,896,460	1,925,589	1,876,175	1,678,434	1,503,418
2,773,337	2,240,682	1,799,149	1,817,315	1,928,915	1,949,671
7,892,218	8,115,232	7,719,936	7,662,866	7,638,516	7,702,432
10,982,043	11,824,967	11,019,737	10,621,977	12,077,770	11,908,126
9,388,654	9,392,717	8,665,887	8,665,279	7,511,369	7,523,361
170,512	373,129	403,129	914,809	751,275	1,384,455
34,488,282	34,773,525	32,464,364	33,130,621	32,768,641	33,793,400
3,329,407	2,503,095	2,387,143	1,900,214	2,360,628	1,774,421
52,454,134	52,586,457	51,023,879	52,127,494	51,791,628	52,146,159
14,856,464	14,472,042	14,276,440	13,766,883	10,563,824	12,571,839
9,199,490	7,617,602	7,723,358	8,251,923	7,283,208	7,852,672
6,716,244	8,460,604	8,231,460	7,903,489	8,988,171	7,103,600
30,772,198	30,550,248	30,231,258	29,922,295	26,835,203	27,528,111
0	0	0	158,211	0	0
0	0	0	49,042	40,735	0
0	0	0	207,253	40,735	0
6,316,994	5,717,169	4,850,267	4,838,531	5,960,251	4,791,201
5,126,242	1,355,270	1,530,428	3,334,964	916,923	930,911
2,763	0	0	0	0	0
11,445,999	7,072,439	6,380,695	8,173,495	6,877,174	5,722,112
42,218,197	37,622,687	36,611,953	38,303,043	33,753,112	33,250,223
\$94,672,331	\$90,209,144	\$87,635,832	\$90,430,537	\$85,544,740	\$85,396,382

(continued)

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

	2019	2018 (1) (2)	2017	2016
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$29,752,085	\$32,952,597	\$26,949,702	\$26,850,442
Judicial	14,558,090	12,523,490	12,674,683	11,741,613
Public Safety	31,398,868	26,525,805	26,542,908	22,445,001
Public Works	12,818,941	9,055,407	9,305,341	9,452,127
Health	31,925,768	30,636,801	28,109,098	26,746,760
Human Services	20,400,212	19,051,871	18,800,714	17,098,026
Economic Developmental and Assistance - Primary Government	1,186,032	944,276	263,233	574,702
Economic Developmental and Assistance - External Government	362,000	242,032	283,444	279,853
Interest and Fiscal Charges	354,264	279,717	287,249	297,394
<i>Total Governmental Activities Expenses</i>	<u>142,756,260</u>	<u>132,211,996</u>	<u>123,216,372</u>	<u>115,485,918</u>
Business-Type Activities:				
Sewer	19,840,515	21,220,501	17,321,103	19,001,448
Water	9,396,337	9,213,009	9,520,230	10,334,207
Solid Waste	7,999,327	8,650,015	7,194,568	6,609,794
<i>Total Business-Type Activities Expenses</i>	<u>37,236,179</u>	<u>39,083,525</u>	<u>34,035,901</u>	<u>35,945,449</u>
<i>Total Primary Government Expenses</i>	<u>179,992,439</u>	<u>171,295,521</u>	<u>157,252,273</u>	<u>151,431,367</u>
Net (Expense)/Revenue				
Governmental Activities	(81,763,400)	(72,124,942)	(69,116,252)	(62,771,656)
Business-Type Activities	10,608,680	1,417,172	6,232,200	5,955,139
<i>Total Primary Government Net Expense</i>	<u>(71,154,720)</u>	<u>(70,707,770)</u>	<u>(62,884,052)</u>	<u>(56,816,517)</u>
General Revenues, Transfers and Gain on Sale of Capital Assets				
Governmental Activities				
Taxes:				
Property Taxes Levied For:				
General Purposes	10,513,875	10,801,772	10,358,370	9,744,375
Debt Service	679,137	538,618	764,510	706,574
Achievement Center	16,095,625	16,226,059	15,413,744	15,615,644
Convention and Visitors Bureau	430,873	0	0	0
County Home	840,556	834,823	800,731	804,375
DRETAC	280,426	288,175	310,488	374,738
Drug Enforcement	1,470,924	1,461,007	1,409,153	1,370,654
Sales Taxes Levied for:				
General Purposes	14,110,272	13,558,441	13,123,139	12,879,270
Achievement Center	17,108	17,372	21,229	16,075
School Sales Tax	14,107,101	13,556,260	13,108,974	12,856,337
Port Authority	0	0	0	0
Property Transfer Taxes	2,789,322	2,938,887	2,519,872	2,590,112
Grants and Entitlements not Restricted to Specific Programs	4,565,986	6,656,517	5,304,972	5,508,104
Unrestricted Contributions	0	0	0	0
Interest	4,202,622	2,098,764	1,218,661	844,032
Miscellaneous	2,475,054	1,744,871	2,762,629	3,661,465
Transfers	0	0	93,087	0
<i>Total Governmental Activities</i>	<u>72,578,881</u>	<u>70,721,566</u>	<u>67,209,559</u>	<u>66,971,755</u>
Business-Type Activities				
Interest	0	191	212	0
Gain on Sale of Capital Assets	0	0	0	0
Miscellaneous	0	0	308,060	704,014
Transfers	0	0	(93,087)	0
<i>Total Business-Type Activities</i>	<u>0</u>	<u>191</u>	<u>215,185</u>	<u>704,014</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>72,578,881</u>	<u>70,721,757</u>	<u>67,424,744</u>	<u>67,675,769</u>
Change in Net Position				
Governmental Activities	(9,184,519)	(1,403,376)	(1,906,693)	4,200,099
Business-Type Activities	10,608,680	1,417,363	6,447,385	6,659,153
<i>Total Primary Government Change in Net Position</i>	<u>\$1,424,161</u>	<u>\$13,987</u>	<u>\$4,540,692</u>	<u>\$10,859,252</u>

(1) 2018 has been restated in accordance with the implementation of GASB Statement No. 84.

(2) Expenses are first impacted by the implementation of GASB Statement No. 75 beginning in 2018.

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

2015 (3)	2014	2013	2012	2011	2010
\$27,065,557	\$29,280,582	\$22,721,979	\$23,878,766	\$21,536,869	\$22,289,964
10,828,349	11,226,697	10,504,510	10,238,925	10,701,479	10,578,428
21,611,978	20,403,238	19,935,172	19,035,208	20,013,796	19,949,574
11,334,359	11,281,321	9,318,106	9,428,251	12,790,269	9,294,399
25,217,869	26,153,247	23,500,070	23,903,568	25,052,824	25,195,670
16,893,025	16,208,862	14,853,813	14,070,191	13,641,518	15,988,908
337,287	480,672	562,966	848,556	998,437	1,432,185
281,862	282,105	297,347	238,511	319,065	347,660
291,290	193,361	221,278	242,479	272,329	306,928
113,861,576	115,510,085	101,915,241	101,884,455	105,326,586	105,383,716
18,139,032	18,303,839	17,704,136	18,655,862	18,270,399	20,828,421
9,351,461	8,533,493	8,537,490	8,899,469	8,563,091	9,020,627
6,173,325	8,288,319	7,155,181	7,369,582	7,418,894	7,138,700
33,663,818	35,125,651	33,396,807	34,924,913	34,252,384	36,987,748
147,525,394	150,635,736	135,312,048	136,809,368	139,578,970	142,371,464
(61,407,442)	(62,923,628)	(50,891,362)	(49,756,961)	(53,534,958)	(53,237,557)
8,554,379	2,497,036	3,215,146	3,378,130	(499,272)	(3,737,525)
(52,853,063)	(60,426,592)	(47,676,216)	(46,378,831)	(54,034,230)	(56,975,082)
9,226,725	9,262,556	9,427,691	9,535,503	9,651,336	10,793,206
824,578	675,639	623,450	623,422	552,478	671,082
14,936,096	14,989,768	15,036,104	12,428,697	11,505,321	11,304,090
0	0	0	0	0	0
773,456	767,968	770,424	760,346	798,861	816,177
373,652	423,613	404,672	461,458	431,495	461,973
1,353,528	1,343,997	1,340,668	1,338,971	1,363,322	1,446,450
12,485,531	11,689,193	10,886,301	10,489,333	9,941,056	9,318,695
13,506	13,474	12,544	11,634	11,839	11,367
12,437,723	11,669,906	10,868,663	10,478,018	9,919,086	9,358,492
535	1,922	0	0	0	0
2,302,491	1,876,448	1,935,556	1,614,330	1,416,345	1,413,932
5,287,419	4,582,953	5,752,786	3,246,309	4,578,932	5,369,766
0	100	0	0	0	0
796,269	524,188	249,996	379,767	741,064	1,402,345
3,219,224	2,882,150	2,691,507	2,613,617	1,738,311	2,399,122
0	0	0	0	(46,107)	0
64,030,733	60,703,875	60,000,362	53,981,405	52,603,339	54,766,697
0	0	0	0	0	375,000
226,574	0	0	0	0	0
253,760	315,523	244,862	74,413	151,556	501,769
0	0	0	0	46,107	0
480,334	315,523	244,862	74,413	197,663	876,769
64,511,067	61,019,398	60,245,224	54,055,818	52,801,002	55,643,466
2,623,291	(2,219,753)	9,109,000	4,224,444	(931,619)	1,529,140
9,034,713	2,812,559	3,460,008	3,452,543	(301,609)	(2,860,756)
\$11,658,004	\$592,806	\$12,569,008	\$7,676,987	(\$1,233,228)	(\$1,331,616)

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

	2019	2018	2017	2016
General Fund				
Nonspendable	\$6,449,696	\$5,921,556	\$4,380,516	\$164,280
Restricted	104,463	133,244	136,340	142,287
Assigned	715,287	3,716,482	3,220,223	361,869
Unassigned (Deficit)	9,435,825	6,408,598	1,291,917	9,300,556
Total General Fund	<u>16,705,271</u>	<u>16,179,880</u>	<u>9,028,996</u>	<u>9,968,992</u>
All Other Governmental Funds				
Nonspendable	486,488	346,869	316,836	578,972
Restricted	60,029,466	57,129,637	59,581,381	56,701,891
Assigned	370,149	116,254	72,542	304,655
Unassigned (Deficit)	(1,549,021)	(2,296,243)	(1,101,703)	(639,862)
Total All Other Governmental Funds	<u>59,337,082</u>	<u>55,296,517</u>	<u>58,869,056</u>	<u>56,945,656</u>
Total Governmental Funds	<u>\$76,042,353</u>	<u>\$71,476,397</u>	<u>\$67,898,052</u>	<u>\$66,914,648</u>

Note: During 2011, the County implemented GASB 54.

2015	2014	2013	2012	2011	2010
\$147,014	\$190,444	\$132,599	\$137,065	\$145,231	\$82,411
138,738	130,198	129,411	113,066	88,730	82,954
0	329,517	450,385	325,330	91,494	90,020
7,777,693	6,913,621	7,544,859	6,762,811	7,055,080	7,941,659
8,063,445	7,563,780	8,257,254	7,338,272	7,380,535	8,197,044
633,127	468,279	379,828	506,133	560,439	584,258
51,246,104	46,054,425	47,684,254	42,018,554	38,590,013	34,563,506
419,591	534,747	300,501	372,907	395,602	139,908
(740,047)	(762,214)	(969,147)	(1,309,345)	(2,577,324)	941,126
51,558,775	46,295,237	47,395,436	41,588,249	36,968,730	36,228,798
\$59,622,220	\$53,859,017	\$55,652,690	\$48,926,521	\$44,349,265	\$44,425,842

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

	2019	2018	2017	2016
Revenues				
Property Taxes	\$30,333,055	\$30,173,294	\$29,235,265	\$28,239,623
Sales Taxes	28,234,481	27,132,073	26,253,342	25,751,682
Property Transfer Taxes	2,789,322	2,938,887	2,519,872	2,590,112
Charges for Services	14,297,500	16,457,217	15,037,759	13,669,218
Licenses and Permits	1,092,959	9,378	4,667	13,048
Fines and Forfeitures	433,352	579,091	874,764	599,233
Intergovernmental	46,888,889	47,009,477	42,467,624	43,179,262
Special Assessments	479,945	442,713	435,477	558,659
Interest	4,022,576	2,098,764	1,218,661	844,032
Rentals	480,436	480,285	216,636	215,459
Donations	392,525	387,199	323,533	373,874
Other	2,460,154	1,744,871	2,762,629	3,661,465
<i>Total Revenues</i>	<u>131,905,194</u>	<u>129,453,249</u>	<u>121,350,229</u>	<u>119,695,667</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	26,937,035	31,338,801	25,626,463	25,540,762
Judicial	12,109,634	11,972,190	11,176,574	11,243,394
Public Safety	26,233,573	24,319,400	23,387,360	21,026,469
Public Works	10,864,222	9,005,632	8,628,379	8,185,016
Health	26,637,642	28,684,146	27,159,196	26,380,875
Human Services	17,352,386	17,971,004	17,247,418	16,630,309
Economic Development and Assistance	1,182,848	942,868	263,233	574,702
Capital Outlay	4,403,439	7,338,165	4,006,840	3,607,398
Intergovernmental	362,000	242,032	283,444	279,853
Debt Service:				
Principal Retirement	863,993	865,456	930,042	925,403
Capital Appreciation Bond Interest	30,082	0	0	0
Interest and Fiscal Charges	374,063	298,636	304,408	312,744
Bond Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>127,350,917</u>	<u>132,978,330</u>	<u>119,013,357</u>	<u>114,706,925</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,554,277</u>	<u>(3,525,081)</u>	<u>2,336,872</u>	<u>4,988,742</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	11,679	31,760	0	0
Loans Issued	0	0	0	0
General Obligation Notes Issued	0	0	0	0
General Obligation Bonds Issued	0	0	0	1,800,000
Premium on General Obligation Bonds Issued	0	0	0	0
Refunding Bonds Issued	0	0	0	0
Premium on Refunding Bonds	0	0	0	0
Repayment to Refunded Bond Escrow Agent	0	0	0	0
Transfers In	3,556,657	2,965,655	2,997,497	1,846,790
Transfers Out	(3,556,657)	(2,965,655)	(2,904,410)	(1,846,790)
<i>Total Other Financing Sources (Uses)</i>	<u>11,679</u>	<u>31,760</u>	<u>93,087</u>	<u>1,800,000</u>
<i>Net Change in Fund Balances</i>	<u>\$4,565,956</u>	<u>(\$3,493,321)</u>	<u>\$2,429,959</u>	<u>\$6,788,742</u>
Debt Service as a Percentage of Noncapital Expenditures	1.0%	0.9%	1.1%	1.1%

2015	2014	2013	2012	2011	2010
\$27,610,091	\$28,003,392	\$27,864,014	\$24,621,869	\$24,837,399	\$25,420,131
24,937,295	23,374,495	21,767,508	20,978,985	19,871,981	18,688,554
2,302,491	1,876,448	1,935,556	1,614,330	1,416,345	1,413,932
14,218,260	14,504,196	14,881,065	15,352,936	14,121,707	14,745,023
11,904	8,950	6,516	6,057	904	14,587
529,441	600,058	531,661	487,268	724,864	703,778
42,552,561	40,683,547	39,920,060	39,613,270	39,570,798	44,395,876
548,312	724,542	973,069	940,211	1,113,220	755,882
796,269	524,188	249,996	379,767	741,064	1,402,345
197,722	175,793	174,220	203,876	200,283	258,837
326,832	234,764	210,949	203,953	267,741	179,073
3,219,224	2,882,150	2,691,507	2,613,617	1,720,700	2,380,448
<u>117,250,402</u>	<u>113,592,523</u>	<u>111,206,121</u>	<u>107,016,139</u>	<u>104,587,006</u>	<u>110,358,466</u>
25,670,117	28,461,033	22,131,746	22,545,523	21,631,013	21,834,199
10,909,164	11,205,734	10,802,232	10,488,542	10,241,170	10,402,260
20,991,977	20,219,878	19,838,481	18,606,683	19,823,252	20,055,425
8,714,137	9,861,052	7,990,560	8,455,132	8,052,821	9,010,148
24,508,549	25,740,292	23,288,658	23,387,209	24,737,735	25,032,578
16,170,902	15,615,537	14,843,524	13,679,537	13,511,589	15,936,779
337,287	480,672	562,966	845,603	998,437	1,432,185
8,391,180	2,687,712	3,567,340	3,518,525	5,406,273	1,933,073
281,862	282,105	297,347	238,511	319,065	347,660
630,686	728,915	927,942	1,975,759	793,561	959,116
0	0	0	0	0	0
281,338	199,018	229,156	305,101	274,625	311,949
247,383	0	0	0	0	0
<u>117,134,582</u>	<u>115,481,948</u>	<u>104,479,952</u>	<u>104,046,125</u>	<u>105,789,541</u>	<u>107,255,372</u>
<u>115,820</u>	<u>(1,889,425)</u>	<u>6,726,169</u>	<u>2,970,014</u>	<u>(1,202,535)</u>	<u>3,103,094</u>
0	14,862	0	37,411	0	30,163
0	80,890	0	0	22,065	0
0	0	0	0	1,150,000	0
5,400,000	0	0	1,499,918	0	0
247,383	0	0	53,352	0	0
0	0	0	460,000	0	0
0	0	0	9,181	0	0
0	0	0	(452,620)	0	0
1,931,652	2,338,008	2,058,579	1,802,626	1,706,483	2,134,524
<u>(1,931,652)</u>	<u>(2,338,008)</u>	<u>(2,058,579)</u>	<u>(1,802,626)</u>	<u>(1,752,590)</u>	<u>(2,134,524)</u>
<u>5,647,383</u>	<u>95,752</u>	<u>0</u>	<u>1,607,242</u>	<u>1,125,958</u>	<u>30,163</u>
<u>\$5,763,203</u>	<u>(\$1,793,673)</u>	<u>\$6,726,169</u>	<u>\$4,577,256</u>	<u>(\$76,577)</u>	<u>\$3,133,257</u>
0.8%	0.8%	1.1%	2.3%	1.0%	1.2%

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

	2019	2018	2017	2016
Unvoted Millage				
Operating	\$2.350000	\$2.380000	\$2.410000	\$2.410000
Bond	0.150000	0.120000	0.090000	0.090000
Voted Millage - by levy				
2000 Developmental and Disabilities - Continuing				
Residential/Agricultural Real	0.743351	0.745323	0.747230	0.804211
Commercial/Industrial and Public Utility Real	0.745108	0.745623	0.733389	0.774542
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
2010 Developmental and Disabilities - 10 Year				
Residential/Agricultural Real	1.313690	1.034106	1.036752	1.115812
Commercial/Industrial and Public Utility Real	1.077435	1.078181	1.060491	1.120000
General Business and Public Utility Personal	1.120000	1.120000	1.120000	1.120000
2012 Developmental and Disabilities - Continuing				
Residential/Agricultural Real	1.749645	1.754287	1.758776	1.892895
Commercial/Industrial and Public Utility Real	1.827792	1.829057	1.799047	1.900000
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
2007 ANTI-DRUG - 5 Year				
Residential/Agricultural Real	0.322303	0.323158	0.323985	0.348691
Commercial/Industrial and Public Utility Real	0.336698	0.336931	0.331403	0.350000
General Business and Public Utility Personal	0.350000	0.350000	0.350000	0.350000
2007 County Home - 5 Year				
Residential/Agricultural Real	0.184173	0.184661	0.185134	0.199252
Commercial/Industrial and Public Utility Real	0.192399	0.192532	0.189373	0.200000
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
Total Voted Millage by type of Property				
Residential/Agricultural Real	\$4.313162	\$4.041535	\$4.051877	\$4.360861
Commercial/Industrial and Public Utility Real	4.179432	4.182324	4.113703	4.344542
General Business and Public Utility Personal	4.570000	4.570000	4.570000	4.570000
Total Millage by type of Property				
Residential/Agricultural Real	\$6.813162	\$6.541535	\$6.551877	\$6.860861
Commercial/Industrial and Public Utility Real	6.679432	6.682324	6.613703	6.844542
General Business and Public Utility Personal	7.070000	7.070000	7.070000	7.070000
Total Weighted Average Tax Rate				
	\$6.800000	\$6.570000	\$6.580000	\$6.860000

2015	2014	2013	2012	2011	2010
\$2.410000	\$2.410000	\$2.420000	\$2.440000	\$2.430000	\$2.420000
0.090000	0.090000	0.080000	0.060000	0.070000	0.080000
0.805431	0.807229	0.776301	0.775656	0.776421	0.714728
0.771111	0.764545	0.740169	0.718636	0.700984	0.692810
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
1.117504	1.120000	1.119826	1.118895	1.120000	0.800495
1.120000	1.120000	1.120000	1.120000	1.120000	0.775947
1.120000	1.120000	1.120000	1.120000	1.120000	1.120000
1.895766	1.900000	1.900000	0.946880	0.947813	0.872500
1.900000	1.900000	1.900000	0.990912	0.966573	0.955301
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.349220	0.350000	0.342930	0.342645	0.342983	0.315730
0.350000	0.350000	0.348651	0.338508	0.330193	0.326343
0.350000	0.350000	0.350000	0.350000	0.350000	0.350000
0.199554	0.200000	0.197425	0.197261	0.197456	0.181766
0.200000	0.200000	0.200000	0.195381	0.190582	0.188360
0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
\$4.367475	\$4.377229	\$4.336482	\$3.381337	\$3.384673	\$2.885219
4.341111	4.334545	4.308820	3.363437	3.308332	2.938761
4.570000	4.570000	4.570000	4.570000	4.570000	4.570000
\$6.867475	\$6.877229	\$6.836482	\$5.881337	\$5.884673	\$5.385219
6.841111	6.834545	6.808820	5.863437	5.808332	5.438761
7.070000	7.070000	7.070000	7.070000	7.070000	7.070000
\$6.870000	\$6.870000	\$6.840000	\$5.900000	\$5.900000	\$5.430000

(continued)

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

	2019	2018	2017	2016
Overlapping Rates by Taxing District				
Cities				
Brunswick				
Residential/Agricultural Real	\$3.696346	\$3.699802	\$3.701780	\$3.796178
Commercial/Industrial and Public Utility Real	3.772100	3.773328	3.748323	3.794900
General Business and Public Utility Personal	3.800000	3.800000	3.800000	3.800000
Medina				
Residential/Agricultural Real	5.020574	5.021331	5.021503	5.172619
Commercial/Industrial and Public Utility Real	4.942789	4.959918	4.938495	5.005592
General Business and Public Utility Personal	5.400000	5.400000	5.400000	5.400000
Rittman				
Residential/Agricultural Real	6.145573	6.144177	6.289958	6.300000
Commercial/Industrial and Public Utility Real	6.290717	6.300000	6.300000	6.300000
General Business and Public Utility Personal	6.300000	6.300000	6.300000	6.300000
Wadsworth				
Residential/Agricultural Real	4.685959	4.687735	4.497399	4.687724
Commercial/Industrial and Public Utility Real	4.762165	4.760518	4.549761	4.700000
General Business and Public Utility Personal	4.900000	4.900000	4.700000	4.700000
Villages				
Chippewa Lake				
Residential/Agricultural Real	9.779384	9.772893	9.775767	10.534499
Commercial/Industrial and Public Utility Real	8.655783	8.655783	8.655783	10.600000
General Business and Public Utility Personal	10.600000	10.600000	10.600000	10.600000
Creston				
Residential/Agricultural Real	7.447825	7.452818	6.435300	6.452915
Commercial/Industrial and Public Utility Real	8.595710	8.594855	8.105740	7.992980
General Business and Public Utility Personal	10.400000	10.400000	13.000000	13.000000
Gloria Glens				
Residential/Agricultural Real	13.682659	13.682659	12.255488	12.840959
Commercial/Industrial and Public Utility Real	23.750000	23.750000	22.350000	22.350000
General Business and Public Utility Personal	23.750000	23.750000	22.350000	22.350000
Lodi				
Residential/Agricultural Real	18.385049	18.409687	18.392672	19.192707
Commercial/Industrial and Public Utility Real	18.514870	18.364654	18.362674	19.200000
General Business and Public Utility Personal	19.200000	19.200000	19.200000	19.200000
Seville				
Residential/Agricultural Real	5.893364	5.908286	5.911170	6.101622
Commercial/Industrial and Public Utility Real	5.735728	8.760036	5.748980	5.849008
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Spencer				
Residential/Agricultural Real	10.612683	10.616019	10.565647	10.966568
Commercial/Industrial and Public Utility Real	10.723186	10.609217	10.912971	11.195816
General Business and Public Utility Personal	11.900000	11.900000	11.900000	11.900000
Westfield Center				
Residential/Agricultural Real	2.600000	2.600000	2.600000	2.600000
Commercial/Industrial and Public Utility Real	2.600000	2.600000	2.600000	2.600000
General Business and Public Utility Personal	2.600000	2.600000	2.600000	2.600000

2015	2014	2013	2012	2011	2010
\$3.797669	\$2.600000	\$2.600000	\$2.600000	\$2.600000	\$2.600000
3.794258	2.600000	2.600000	2.600000	2.600000	2.600000
3.800000	2.600000	2.600000	2.600000	2.600000	2.600000
5.172139	5.173712	5.087969	5.085833	5.085171	4.934865
4.997952	4.951184	4.872006	4.842476	4.813400	4.825569
5.400000	5.400000	5.400000	5.400000	5.400000	5.450000
6.032365	5.994056	5.488292	5.485440	5.344222	5.215421
6.300000	6.172261	5.704162	5.635627	5.546011	5.800000
6.300000	6.300000	5.800000	5.800000	5.800000	5.800000
5.637517	5.647155	5.572683	5.570363	5.571108	5.244999
5.500465	5.494751	5.469376	5.403694	5.353141	5.339327
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
10.042767	10.100000	9.335450	9.329258	9.326480	7.618400
10.100000	10.100000	9.778017	9.778238	8.959160	7.158752
10.100000	10.100000	10.100000	10.100000	10.100000	8.600000
6.450890	6.552475	6.556865	6.557155	6.313635	6.304975
7.992980	8.107970	8.085740	8.047445	8.038585	7.993010
13.000000	13.000000	13.000000	13.000000	13.000000	13.000000
12.043301	12.049087	11.832702	11.687561	11.824018	11.460637
23.100000	23.100000	23.100000	23.100000	23.100000	23.100000
23.100000	23.100000	23.100000	23.100000	23.100000	23.100000
15.677874	15.700000	15.508770	10.490445	10.487065	10.113696
15.700000	15.700000	15.700000	10.695120	10.619780	10.504147
15.700000	15.700000	15.700000	10.700000	10.700000	10.700000
6.112310	4.413138	4.351084	4.326466	4.323770	4.128554
5.836784	4.265190	4.230730	4.221756	4.223332	4.203258
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
10.955820	10.949156	10.917140	10.912892	10.910220	10.581880
11.195816	11.195816	10.933614	10.933614	10.933614	10.377336
11.900000	11.900000	11.900000	11.900000	11.900000	11.900000
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000

(continued)

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

	2019	2018	2017	2016
Townships				
Brunswick Hills				
Residential/Agricultural Real	\$12.654609	\$12.667158	\$12.680166	\$10.952432
Commercial/Industrial and Public Utility Real	12.861260	12.745543	12.748431	10.674401
General Business and Public Utility Personal	14.350000	14.350000	14.350000	11.850000
Canaan/Creston				
Residential/Agricultural Real	3.210439	3.214475	3.196859	3.202606
Commercial/Industrial and Public Utility Real	3.419517	3.394540	3.388352	3.364155
General Business and Public Utility Personal	5.200000	5.200000	5.200000	5.200000
Chatham				
Residential/Agricultural Real	7.066040	7.086174	6.806605	6.983553
Commercial/Industrial and Public Utility Real	7.181419	7.175031	6.776763	6.941275
General Business and Public Utility Personal	7.500000	7.500000	7.200000	7.200000
Granger				
Residential/Agricultural Real	5.354662	5.359366	5.353996	5.544980
Commercial/Industrial and Public Utility Real	5.442094	5.459168	5.421746	5.506888
General Business and Public Utility Personal	5.600000	5.600000	5.600000	5.600000
Guilford				
Residential/Agricultural Real	7.520741	7.524278	7.524218	7.869771
Commercial/Industrial and Public Utility Real	7.569371	7.575597	7.572074	7.783303
General Business and Public Utility Personal	8.150000	8.150000	8.150000	8.150000
Guilford/Rittman				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
Guilford/Seville				
Residential/Agricultural Real	4.909168	4.913306	4.913503	5.207775
Commercial/Industrial and Public Utility Real	5.003180	5.020189	5.012091	5.177281
General Business and Public Utility Personal	5.250000	5.250000	5.250000	5.250000
Harrisville				
Residential/Agricultural Real	5.665234	5.666572	5.851159	5.996022
Commercial/Industrial and Public Utility Real	7.060856	6.788508	6.354645	6.524006
General Business and Public Utility Personal	7.500000	7.500000	8.000000	8.000000
Harrisville/Lodi				
Residential/Agricultural Real	2.178042	2.179288	2.364796	2.469757
Commercial/Industrial and Public Utility Real	2.570388	2.524505	2.591319	2.708542
General Business and Public Utility Personal	2.800000	2.800000	3.300000	3.300000
Hinckley				
Residential/Agricultural Real	8.483005	8.507409	7.518996	7.873218
Commercial/Industrial and Public Utility Real	10.910946	10.852709	9.775834	10.203936
General Business and Public Utility Personal	14.050000	14.050000	13.050000	13.050000
Homer				
Residential/Agricultural Real	7.550868	7.549624	7.558597	7.725631
Commercial/Industrial and Public Utility Real	7.900000	7.900000	7.900000	7.900000
General Business and Public Utility Personal	7.900000	7.900000	7.900000	7.900000
Lafayette				
Residential/Agricultural Real	10.507810	10.543740	8.129345	8.538222
Commercial/Industrial and Public Utility Real	10.886436	10.886823	8.577897	8.900000
General Business and Public Utility Personal	11.300000	11.300000	8.900000	8.900000

2015	2014	2013	2012	2011	2010
\$10.993877	\$11.037496	\$10.807988	\$10.801361	\$10.806654	\$10.357291
10.643007	11.255250	11.027918	10.966637	10.661062	10.620075
11.850000	11.850000	11.850000	11.850000	11.850000	11.850000
3.202261	3.541861	3.543553	3.540762	0.000000	0.000000
3.368598	3.449608	3.432496	3.401451	0.000000	0.000000
5.200000	5.200000	5.200000	5.200000	0.000000	0.000000
6.987352	6.990349	7.056459	7.060950	7.093761	7.090779
6.941275	6.861857	6.963565	6.963565	6.881296	6.910423
7.200000	7.200000	7.200000	7.200000	7.200000	7.200000
5.539640	5.546788	5.500034	5.496994	5.505682	5.315882
5.565836	5.527948	5.600000	5.383504	5.292248	5.260912
5.600000	5.600000	5.600000	5.600000	5.600000	5.600000
7.874891	7.876778	7.778803	7.765170	7.766308	7.440419
7.756649	7.762159	7.545386	7.507003	7.513272	7.477906
8.150000	8.150000	8.150000	8.150000	8.150000	8.150000
0.000000	0.000000	0.500000	0.500000	0.500000	0.500000
0.000000	0.000000	0.500000	0.500000	0.500000	0.500000
0.000000	0.000000	0.500000	0.500000	0.500000	0.500000
5.212805	5.214615	5.126152	5.111054	5.111503	4.815974
5.152762	5.159968	5.008861	4.978959	4.984000	4.945021
5.250000	5.250000	5.250000	5.250000	5.250000	5.250000
4.494599	4.495364	4.549321	4.552640	4.557410	4.454964
5.013395	4.980490	4.899055	4.678953	4.673646	4.668675
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
0.969088	0.969628	0.980487	0.980852	0.982238	0.939646
1.202984	1.182895	1.154020	1.072974	1.067692	1.060989
1.800000	1.800000	1.800000	1.800000	1.800000	1.800000
7.880686	7.899708	7.802371	7.802833	7.812197	7.443551
10.203936	10.221991	9.927080	9.459302	9.044577	8.992190
13.050000	13.050000	13.050000	13.050000	13.050000	13.050000
7.722424	6.888367	7.242776	7.239168	7.293090	7.281463
7.900000	7.834814	7.810337	7.810337	7.848167	7.848167
7.900000	7.900000	7.900000	7.900000	7.900000	7.900000
8.544003	8.556853	8.462241	8.330442	8.336013	7.856935
8.900000	8.900000	8.758929	8.206027	8.171068	7.946613
8.900000	8.900000	8.900000	8.800000	8.800000	8.800000

(continued)

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

	2019	2018	2017	2016
Lafayette/Chippewa Lake Village				
Residential/Agricultural Real	\$5.793765	\$5.808220	\$3.309641	\$3.545415
Commercial/Industrial and Public Utility Real	6.131980	6.132204	3.687781	3.900000
General Business and Public Utility Personal	6.400000	6.400000	3.900000	3.900000
Litchfield				
Residential/Agricultural Real	8.056979	8.056373	8.060711	8.372540
Commercial/Industrial and Public Utility Real	7.887611	7.909531	7.905476	8.290735
General Business and Public Utility Personal	9.900000	9.900000	9.900000	9.900000
Liverpool				
Residential/Agricultural Real	5.212978	5.220241	5.227993	5.380517
Commercial/Industrial and Public Utility Real	5.587553	5.586906	5.514017	5.586297
General Business and Public Utility Personal	6.200000	6.200000	6.200000	6.200000
Medina				
Residential/Agricultural Real	8.146715	8.158471	8.078078	8.521476
Commercial/Industrial and Public Utility Real	8.275174	8.304516	8.164886	8.600000
General Business and Public Utility Personal	8.500000	8.500000	8.600000	8.600000
Montville				
Residential/Agricultural Real	9.892442	10.127871	9.169481	9.636871
Commercial/Industrial and Public Utility Real	9.240796	9.492119	8.538866	9.478680
General Business and Public Utility Personal	11.450000	11.700000	10.700000	10.650000
Sharon				
Residential/Agricultural Real	7.452593	7.514466	7.552032	7.616596
Commercial/Industrial and Public Utility Real	7.457798	7.417217	7.466002	7.597904
General Business and Public Utility Personal	7.900000	7.900000	7.900000	7.650000
Spencer				
Residential/Agricultural Real	5.356206	5.356474	5.353740	5.468108
Commercial/Industrial and Public Utility Real	5.350158	5.334688	5.375910	5.409232
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
Spencer/Spencer Village				
Residential/Agricultural Real	1.856206	1.856474	1.853740	1.968108
Commercial/Industrial and Public Utility Real	1.850158	1.834688	1.875910	1.909232
General Business and Public Utility Personal	2.400000	2.400000	2.400000	2.400000
Wadsworth				
Residential/Agricultural Real	6.012954	6.015718	6.024766	6.281373
Commercial/Industrial and Public Utility Real	7.043530	7.082965	7.168020	7.400000
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
Westfield				
Residential/Agricultural Real	4.900000	3.000000	3.000000	3.000000
Commercial/Industrial and Public Utility Real	4.900000	3.000000	3.000000	3.000000
General Business and Public Utility Personal	4.900000	3.000000	3.000000	3.000000
Westfield/Gloria Glens Village				
Residential/Agricultural Real	0.000000	0.000000	0.400000	0.400000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.400000	0.400000
General Business and Public Utility Personal	0.000000	0.000000	0.400000	0.400000
Westfield/Westfield Center Village				
Residential/Agricultural Real	2.300000	0.400000	0.400000	0.400000
Commercial/Industrial and Public Utility Real	2.300000	0.400000	0.400000	0.400000
General Business and Public Utility Personal	2.300000	0.400000	0.400000	0.400000

2015	2014	2013	2012	2011	2010
\$3.548698	\$3.556863	\$3.462241	\$3.460004	\$3.462958	\$3.195278
3.900000	3.900000	3.758929	3.509890	3.474186	3.338803
3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
8.372203	8.378695	7.339981	7.342431	7.349521	7.033212
8.342675	8.282120	7.541471	7.197587	7.251960	7.364055
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
5.384312	5.390600	5.378914	5.379529	5.380236	5.293354
5.584006	5.575064	5.531299	5.347422	5.267680	5.277766
6.200000	6.200000	6.200000	6.200000	6.200000	6.200000
8.532100	8.538680	8.418508	8.412793	6.202950	5.925984
8.600000	8.600000	8.600000	8.600000	6.220599	6.149305
8.600000	8.600000	8.600000	8.600000	6.600000	6.600000
8.825633	8.842692	8.745453	8.725040	8.728132	8.218467
8.691337	8.697869	8.799197	8.525291	8.318336	8.364741
10.950000	10.950000	10.950000	10.950000	10.950000	10.950000
7.377767	7.394804	7.051533	7.053109	6.987636	6.248379
7.400000	7.400000	6.931454	6.903290	6.679525	5.616236
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
5.466944	5.462272	5.449344	5.447632	5.451856	5.403478
5.409232	5.409232	5.420868	5.422334	5.422334	5.340400
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
1.966944	1.962272	1.949344	1.947632	1.951856	1.903478
1.909232	1.909232	1.920868	1.922334	1.922334	1.840400
2.400000	2.400000	2.400000	2.400000	2.400000	2.400000
3.293802	3.292918	3.282690	3.281442	3.284154	3.192578
4.399380	4.329528	4.326418	4.313988	3.719268	3.719538
4.400000	4.400000	4.400000	4.400000	4.400000	4.400000
3.000000	3.000000	3.000000	4.051443	4.053456	3.977865
3.000000	3.000000	3.000000	4.105378	4.105450	4.080606
3.000000	3.000000	3.000000	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

(continued)

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

	2019	2018	2017	2016
York				
Residential/Agricultural Real	\$6.264461	\$6.285829	\$6.303844	\$6.074000
Commercial/Industrial and Public Utility Real	6.609874	6.691297	6.636584	6.184385
General Business and Public Utility Personal	6.700000	6.700000	6.700000	6.200000
Special Districts				
General Health District				
Residential/Agricultural Real	0.587111	0.588669	0.590175	0.635179
Commercial/Industrial and Public Utility Real	0.640917	0.641361	0.630838	0.666237
General Business and Public Utility Personal	0.970000	0.970000	0.970000	0.970000
County Library				
Residential/Agricultural Real	2.050127	2.054349	2.008286	2.095083
Commercial/Industrial and Public Utility Real	2.101300	2.104096	2.035793	2.100000
General Business and Public Utility Personal	2.150000	2.150000	2.100000	2.100000
Medina County Park District				
Residential/Agricultural Real	0.921505	0.923839	0.926251	0.747271
Commercial/Industrial and Public Utility Real	0.962008	0.962854	0.946926	0.750000
General Business and Public Utility Personal	1.000000	1.000000	1.000000	0.750000
Ella Everhard Library				
Residential/Agricultural Real	2.490689	2.491191	2.493591	2.706411
Commercial/Industrial and Public Utility Real	2.542650	2.542023	2.531634	2.704088
General Business and Public Utility Personal	2.750000	2.750000	2.750000	2.750000
Spencer Fire District				
Residential/Agricultural Real	2.508849	2.509311	2.504598	2.701638
Commercial/Industrial and Public Utility Real	2.835643	2.805392	2.885997	2.951153
General Business and Public Utility Personal	4.650000	4.650000	4.650000	4.650000
Town and Country Fire District				
Residential/Agricultural Real	5.254592	5.253196	5.160795	3.763005
Commercial/Industrial and Public Utility Real	5.486455	5.484212	5.531115	4.098966
General Business and Public Utility Personal	5.600000	5.600000	5.600000	4.300000
Westfield Fire and Rescue				
Residential/Agricultural Real	2.253595	2.269225	2.269135	2.399527
Commercial/Industrial and Public Utility Real	2.381407	2.405837	2.403320	2.500000
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Harrisville/Lodi Union Cemetery				
Residential/Agricultural Real	0.476037	0.476353	0.475812	0.000000
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.475665	0.000000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.000000
Cleveland Metro Parks				
Residential/Agricultural Real	2.482653	2.718302	2.711249	2.711903
Commercial/Industrial and Public Utility Real	2.541737	2.740335	2.741624	2.750000
General Business and Public Utility Personal	2.750000	2.750000	2.750000	2.750000
Wayne County Library				
Residential/Agricultural Real	1.183683	1.083771	1.098920	1.099606
Commercial/Industrial and Public Utility Real	1.300000	1.200000	1.200000	1.200000
General Business and Public Utility Personal	1.300000	1.200000	1.200000	1.200000
Joint Vocational Schools				
Medina				
Residential/Agricultural Real	2.064986	2.073283	2.080537	2.231169
Commercial/Industrial and Public Utility Real	2.162244	2.167253	2.134600	2.249270
General Business and Public Utility Personal	3.050000	3.050000	3.050000	3.050000
Wayne				
Residential/Agricultural Real	2.491147	2.491189	2.676534	2.679846
Commercial/Industrial and Public Utility Real	2.991334	2.983005	3.226228	3.223445
General Business and Public Utility Personal	4.600000	4.600000	4.850000	4.850000

2015	2014	2013	2012	2011	2010
\$6.072587	\$6.099692	\$6.055019	\$6.062258	\$6.074552	\$5.817431
6.181757	6.186446	6.200000	5.894927	5.894030	5.806925
6.200000	6.200000	6.200000	6.200000	6.200000	6.200000
0.636142	0.637563	0.623437	0.622918	0.623533	0.595442
0.664482	0.661123	0.648530	0.637637	0.628606	0.624425
0.970000	0.970000	0.970000	0.970000	0.970000	0.970000
1.847112	1.850000	2.031483	2.030631	2.031857	1.937792
1.850000	1.850000	2.046417	2.011748	1.985385	1.969636
1.850000	1.850000	2.050000	2.050000	2.050000	2.050000
0.748412	0.750000	0.736587	0.735921	0.736599	0.677526
0.750000	0.750000	0.743479	0.722397	0.705180	0.696899
0.750000	0.750000	0.750000	0.750000	0.750000	0.750000
2.710292	2.713246	2.604618	1.601818	1.603204	1.444149
2.679553	2.664827	2.628942	1.596033	1.529549	1.523382
2.750000	2.750000	2.750000	1.750000	1.750000	1.750000
2.699631	2.691583	2.669311	2.666360	2.673637	2.590286
2.951153	2.951153	2.973907	2.976772	2.976772	2.816560
4.650000	4.650000	4.650000	4.650000	4.650000	4.650000
3.759385	4.124297	3.815633	3.818972	3.807297	3.815397
4.071618	4.163119	3.708014	3.703633	3.885239	3.855663
4.300000	4.300000	4.300000	4.300000	4.300000	4.300000
2.407460	2.409010	3.818972	0.000000	0.000000	0.000000
2.500000	2.500000	3.703633	0.000000	0.000000	0.000000
2.500000	2.500000	4.300000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2.750000	2.750000	1.850000	1.818768	1.810574	1.806839
2.736822	2.704560	1.791705	1.735404	1.724270	1.724934
2.750000	2.750000	1.850000	1.850000	1.850000	1.850000
1.148648	1.211988	1.211569	1.210821	1.185556	1.186118
1.250000	1.250000	1.250000	1.237400	1.201247	1.221239
1.250000	1.250000	1.250000	1.250000	1.250000	1.250000
2.237148	2.244699	2.169418	2.167141	2.164908	2.004756
2.243758	2.225168	2.148279	2.088405	2.042803	2.015815
3.050000	3.050000	3.050000	3.050000	3.050000	3.050000
2.677416	2.774208	2.778901	2.776615	2.701913	2.703241
3.213302	3.177905	3.168609	3.085972	2.941108	2.994576
4.850000	4.850000	4.850000	4.850000	4.850000	4.850000

(continued)

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

	2019	2018	2017	2016
Out-of-County School Districts				
Norwayne LSD				
Residential/Agricultural Real	\$26.540280	\$26.550345	\$26.281213	\$26.793820
Commercial/Industrial and Public Utility Real	32.655839	31.638666	28.565244	29.503737
General Business and Public Utility Personal	34.250000	34.250000	34.250000	34.750000
Rittman Exempted Village SD				
Residential/Agricultural Real	37.158605	37.199630	38.285137	38.532640
Commercial/Industrial and Public Utility Real	62.980432	63.162707	63.399917	63.435134
General Business and Public Utility Personal	63.150000	63.200000	63.500000	63.700000
Schools				
Black River Local School District				
Residential/Agricultural Real	28.400018	29.400027	30.100034	30.124066
Commercial/Industrial and Public Utility Real	30.067716	30.332339	31.249701	31.290257
General Business and Public Utility Personal	52.900000	52.900000	53.600000	53.600000
Brunswick City School District				
Residential/Agricultural Real	40.176371	40.219863	40.548612	41.972246
Commercial/Industrial and Public Utility Real	39.826911	39.805479	39.824510	40.533230
General Business and Public Utility Personal	68.820000	68.820000	69.120000	69.120000
Buckeye Local School District				
Residential/Agricultural Real	31.409648	31.468522	33.026706	34.316835
Commercial/Industrial and Public Utility Real	35.901317	36.197014	37.254824	37.874892
General Business and Public Utility Personal	66.400000	66.400000	67.900000	67.900000
Cloverleaf Local School District				
Residential/Agricultural Real	30.967719	31.019089	31.731509	32.708652
Commercial/Industrial and Public Utility Real	33.270169	33.122303	33.284509	34.115479
General Business and Public Utility Personal	58.300000	58.300000	59.000000	59.000000
Highland Local School District				
Residential/Agricultural Real	36.106775	36.218139	33.922666	35.267830
Commercial/Industrial and Public Utility Real	34.086910	34.119178	31.746033	32.741698
General Business and Public Utility Personal	77.700000	77.700000	75.300000	75.300000
Medina City School District				
Residential/Agricultural Real	43.534450	44.377570	46.190539	48.722699
Commercial/Industrial and Public Utility Real	47.892517	48.826257	50.022618	52.543504
General Business and Public Utility Personal	90.830000	91.630000	93.330000	93.330000
Wadsworth City School District				
Residential/Agricultural Real	40.612536	40.617745	41.742713	43.956812
Commercial/Industrial and Public Utility Real	44.445291	44.437944	45.416409	47.433855
General Business and Public Utility Personal	77.900000	77.900000	79.000000	79.000000

Notes: 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.

Debt Service levies are designed to raise a fixed amount of revenue each year. A rate is set each year so that when it is applied to the total assessed value, the fixed amount is generated.

Source: Medina County Auditor

2015	2014	2013	2012	2011	2010
\$27.183775	\$27.495224	\$27.508533	\$27.495733	\$27.838435	\$27.869714
29.848698	30.273063	30.528010	28.383033	28.220414	27.965188
35.150000	35.350000	35.350000	35.350000	35.700000	35.700000
38.919382	38.032869	37.986763	37.965367	36.501611	36.445798
63.707862	56.242132	56.619339	55.534060	52.326052	59.624846
64.400000	63.350000	63.350000	63.350000	63.200000	63.200000
30.456841	30.788719	23.427586	23.289964	22.726798	22.576049
31.313633	31.272478	23.715195	23.355861	23.013571	22.594459
53.600000	53.600000	46.000000	46.000000	46.000000	46.000000
42.012045	42.063784	39.764891	39.762944	40.259772	38.178305
40.516563	40.759234	39.193430	38.989653	39.207724	38.353148
69.120000	69.120000	68.020000	68.020000	68.520000	67.820000
34.326579	34.383326	33.763515	25.877619	25.907435	24.700016
37.410620	36.911536	36.445443	27.004328	26.480268	26.465082
67.900000	67.900000	67.600000	59.700000	59.700000	59.700000
32.728866	29.248752	29.098742	29.081847	29.121676	27.568878
34.026692	30.442716	28.802548	28.592714	28.525650	27.996373
59.000000	55.500000	55.400000	55.400000	55.400000	55.100000
35.314824	35.386832	36.588019	36.595045	29.728630	28.498602
32.933914	32.619952	33.639923	32.653179	25.021686	24.922650
75.300000	75.300000	76.800000	76.800000	69.900000	69.900000
48.776954	48.839573	42.106354	42.047754	42.354753	40.051816
52.526633	51.999378	45.464973	44.513045	44.120218	44.234245
93.330000	93.330000	87.830000	87.830000	89.830000	90.630000
43.979251	44.027912	42.048792	42.006399	36.129484	31.563752
47.048916	46.817889	45.754917	45.238615	38.295596	35.798772
79.000000	79.000000	78.500000	78.500000	72.600000	70.200000

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
2019	\$4,165,095,010	\$824,263,230	\$14,255,309,257	\$193,275,230	\$219,630,943
2018	4,097,420,410	806,267,510	14,010,536,914	160,149,510	181,988,080
2017	4,024,883,680	803,897,030	13,796,516,314	154,121,340	175,137,886
2016	3,698,749,970	750,711,820	12,712,747,971	126,330,260	143,557,114
2015	3,654,716,680	731,313,920	12,531,516,000	117,658,680	133,703,045
2014	3,605,916,780	715,621,280	12,347,251,600	105,701,610	120,115,466
2013	3,723,990,570	736,871,530	12,745,320,286	99,869,580	113,488,159
2012	3,704,517,210	748,401,850	12,722,625,886	93,958,960	106,771,545
2011	3,670,351,550	747,843,440	12,623,414,257	91,176,320	103,609,455
2010	3,961,423,520	735,762,290	13,420,530,886	89,068,810	101,214,557

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. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies, at 5 percent for 2010. The last year telephone companies paid tangible personal property tax was 2010.

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

Source: Medina County, Ohio; County Auditor

Assessed Value	Total Estimated Actual Value	Ratio	Total Tax Rate (mills)	Weighted Average Tax Rate (per \$1,000 of Assessed Value)
\$5,182,633,470	\$14,474,940,200	35.80%	\$7.07	\$6.80
5,063,837,430	14,192,524,994	35.68	7.07	6.57
4,982,902,050	13,971,654,201	35.66	7.07	6.58
4,575,792,050	12,856,305,085	35.59	7.07	6.86
4,503,689,280	12,665,219,045	35.56	7.07	6.87
4,427,239,670	12,467,367,066	35.51	7.07	6.87
4,560,731,680	12,858,808,445	35.47	7.07	6.84
4,546,878,020	12,829,397,431	35.44	7.07	5.90
4,509,371,310	12,727,023,712	35.43	7.07	5.90
4,786,254,620	13,521,745,443	35.40	7.07	5.43

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
2019	\$34,123,156	\$33,571,219	98.38 %	\$624,410	\$34,195,629	100.21 %
2018	33,371,824	32,619,319	97.75	625,641	33,244,960	99.62
2017	32,882,536	32,243,197	98.06	684,758	32,927,955	100.14
2016	31,412,244	30,735,535	97.85	816,713	31,552,248	100.45
2015	30,957,915	30,183,639	97.50	793,729	30,977,368	100.06
2014	30,454,531	29,720,299	97.59	948,731	30,669,030	100.70
2013	32,962,964	30,190,662	91.59	948,126	31,138,788	94.47
2012	27,037,859	25,929,089	95.90	953,626	26,882,715	99.43
2011	28,374,588	25,558,823	90.08	916,061	26,474,884	93.30
2010	27,527,065	25,054,398	91.02	887,995	25,942,393	94.24

Source: Medina County Auditor

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

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

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

Medina County, Ohio

Principal Taxpayers

2019 and 2010

Taxpayer	2019	
	Real Property Assessed Valuation	Percentage of Total Real Property Assessed Valuation
Ohio Farmers Insurance	\$15,603,070	0.31%
Trails At Montville Two, LLC	13,924,920	0.28
FC Stratford Crossings, LTD	6,365,820	0.13
GBSANT, LLC	6,273,390	0.13
MTD Holdings, Incorporated	6,212,420	0.12
T Wadsworth Crossing Ohio, LLC	5,688,320	0.11
Medwick Realty, LLC	5,119,920	0.10
Aldi, Incorporated	4,975,260	0.10
Spirit Master Funding X, LLC	4,822,310	0.10
Forest Meadows Apartments IV, LLC	4,743,890	0.10
Total Real Property	<u>\$73,729,320</u>	<u>1.48%</u>
Total Real Property Assessed Valuation	<u>\$4,989,358,240</u>	

Taxpayer	2010	
	Real Property Assessed Valuation	Percentage of Total Real Property Assessed Valuation
Ohio Edison Company	\$44,056,320	0.94%
American Transmission Systems	23,797,560	0.51
Ohio Farmers Insurance	16,839,860	0.36
Columbia Gas Trans Corporation	13,012,840	0.28
Columbia Gas of Ohio	8,084,010	0.17
Lodi Outlets, LLC	6,791,280	0.15
Inland Medina Marketplace, LLC	6,635,200	0.14
Centro NP Brunswick Town Center, LLC	5,750,960	0.12
Surrey Medwick Acquisition, LLC	5,733,980	0.12
Nationwide Health Properties	5,337,610	0.11
Total Real Property	<u>\$136,039,620</u>	<u>2.90%</u>
Total Real Property Assessed Valuation	<u>\$4,697,185,810</u>	

Source: Medina County Auditor

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

Year	Governmental Activities				
	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	OPWC Loans	Notes Payable
2019	\$8,090,283	\$140,000	\$0	\$66,824	\$0
2018	8,923,767	215,000	0	70,899	0
2017	9,732,068	285,000	0	76,355	0
2016	10,602,103	355,000	0	86,397	0
2015	9,677,323	420,000	0	91,800	0
2014	4,583,862	485,000	0	107,486	0
2013	5,122,963	540,000	117,583	47,928	0
2012	5,647,234	710,026	336,101	67,327	0
2011	4,472,341	885,051	542,735	96,427	1,150,000
2010	4,839,235	1,055,076	761,571	84,062	0

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

Source: Medina County Auditor

Business-Type Activities				Total		
OWDA Loans	OPWC Loans	Rural Lorain Waterline Loan	General Obligation Bonds	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$73,783,322	\$1,343,613	\$37,877	\$0	\$83,461,919	1.29 %	\$464
76,947,729	1,162,811	56,506	0	87,376,712	1.43	488
62,595,573	1,249,724	74,931	0	74,013,651	1.26	415
59,223,038	1,293,180	93,154	0	71,652,872	1.27	404
64,695,511	832,301	111,178	0	75,828,113	1.37	430
69,321,028	504,264	129,005	0	75,130,645	1.39	427
74,613,083	545,227	146,637	0	81,133,421	1.55	464
81,610,848	586,190	0	39,970	88,997,696	1.75	512
85,983,592	627,155	0	79,945	93,837,246	1.86	542
90,756,953	184,738	0	119,920	97,801,555	1.95	568

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
2019	179,746	\$14,474,940,200	\$8,090,283	0.06 %	\$45
2018	179,146	14,192,524,994	8,923,767	0.06	50
2017	178,371	13,971,654,201	9,732,068	0.07	55
2016	177,221	12,856,305,085	10,602,103	0.08	60
2015	176,395	12,665,219,045	9,677,323	0.08	55
2014	176,029	12,467,367,066	4,583,862	0.04	26
2013	174,915	12,858,808,445	5,122,963	0.04	29
2012	173,684	12,829,397,431	5,687,204	0.04	33
2011	173,262	12,727,023,712	4,552,286	0.04	26
2010	172,332	13,521,745,443	4,959,155	0.04	29

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

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

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

SEWER DISTRICT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2019	\$18,724,850	\$13,039,434	\$5,685,416	\$4,796,348	\$1,674,746	\$6,471,094	0.88
2018	18,726,085	15,629,066	3,097,019	3,231,507	613,547	3,845,054	0.81
2017	18,193,997	11,815,258	6,378,739	4,641,407	1,051,979	5,693,386	1.12
2016	15,039,728	13,475,302	1,564,426	3,741,686	829,647	4,571,333	0.34
2015	14,857,215	12,283,245	2,573,970	3,552,154	1,064,827	4,616,981	0.56
2014	14,610,609	12,407,576	2,203,033	3,427,861	1,168,973	4,596,834	0.48
2013	14,324,837	11,921,564	2,403,273	3,432,477	1,272,740	4,705,217	0.51
2012	13,938,149	12,646,193	1,291,956	3,422,866	1,341,520	4,764,386	0.27
2011	10,634,857	12,342,296	(1,707,439)	3,322,068	1,435,110	4,757,178	(0.36)
2010	12,783,886	12,587,270	196,616	3,482,768	1,568,357	5,051,125	0.04

WATER DISTRICT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2019	\$11,466,514	\$5,631,484	\$5,835,030	\$3,677,445	\$947,599	\$4,625,044	1.26
2018	10,697,136	5,267,441	5,429,695	3,563,422	1,083,024	4,646,446	1.17
2017	10,780,938	5,585,927	5,195,011	5,174,789	1,771,745	6,946,534	0.75
2016	10,375,915	5,386,327	4,989,588	3,446,308	1,320,872	4,767,180	1.05
2015	9,374,586	5,219,471	4,155,115	3,385,738	1,669,649	5,055,387	0.82
2014	7,794,558	4,096,980	3,697,578	3,149,923	1,754,233	4,904,156	0.75
2013	7,919,823	4,133,447	3,786,376	2,964,439	1,904,096	4,868,535	0.78
2012	8,313,281	4,261,516	4,051,765	2,988,443	2,072,037	5,060,480	0.80
2011	7,363,731	4,007,968	3,355,763	2,803,763	2,124,667	4,928,430	0.68
2010	8,016,195	4,307,041	3,709,154	2,827,358	2,242,122	5,069,480	0.73

SOLID WASTE MANAGEMENT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2019	\$7,453,091	\$7,703,948	(\$250,857)	\$103,120	\$19,215	\$122,335	(2.05)
2018	7,191,854	8,353,516	(1,161,662)	97,836	24,499	122,335	(9.50)
2017	6,814,867	6,880,180	(65,313)	137,435	46,068	183,503	(0.36)
2016	6,455,847	6,257,111	198,736	55,560	36,555	92,115	2.16
2015	6,794,157	5,783,831	1,010,326	66,643	27,289	93,932	10.76
2014	8,460,604	7,807,812	652,792	542,756	71,214	613,970	1.06
2013	8,231,460	6,599,687	1,631,773	943,643	125,407	1,069,050	1.53
2012	7,952,531	6,799,968	1,152,563	802,123	108,036	910,159	1.27
2011	9,028,906	6,866,219	2,162,687	758,285	151,874	910,159	2.38
2010	7,604,799	6,597,291	1,007,508	716,843	193,317	910,160	1.11

- (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

	2019	2018	2017	2016
Total Assessed Property Value	<u>\$5,182,633,470</u>	<u>\$5,063,837,430</u>	<u>\$4,982,902,050</u>	<u>\$4,575,792,050</u>
General Bonded Debt Outstanding:				
General Obligation Bonds	\$7,855,000	\$8,639,918	\$9,429,918	\$10,279,918
Special Assessment Bonds	140,000	215,000	285,000	355,000
Enterprise General Obligation Bonds	0	0	0	0
OWDA Loans	73,783,322	76,947,729	62,595,573	59,223,038
OPWC Loans	1,410,437	1,233,710	1,326,079	1,379,577
Rural Lorain County Waterline Loan	37,877	56,506	74,931	93,154
Total Gross Indebtedness	83,226,636	87,092,863	73,711,501	71,330,687
Less:				
Special Assessment Debt	(140,000)	(215,000)	(285,000)	(355,000)
Enterprise General Obligation Bonds	0	0	0	0
OWDA Loans - Enterprise Fund Revenue	(73,783,322)	(76,947,729)	(62,595,573)	(59,223,038)
OWDA Loans - Special Assessment Revenue	0	0	0	0
OPWC Loans - Enterprise Fund Revenue	(1,343,613)	(1,162,811)	(1,249,724)	(1,293,180)
Rural Lorain County Waterline Loan	(37,877)	(56,506)	(74,931)	(93,154)
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	(43,212)	(98,086)	(18,002)	(37,810)
Total Net Debt Applicable to Debt Limit	<u>7,878,612</u>	<u>8,612,731</u>	<u>9,488,271</u>	<u>10,328,505</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>122,065,837</u>	<u>119,095,936</u>	<u>117,072,551</u>	<u>106,894,801</u>
Overall Legal Debt Limit (10 1/2 % of Assessed Valuation)	<u>128,065,837</u>	<u>125,095,936</u>	<u>123,072,551</u>	<u>112,894,801</u>
Legal Debt Margin Within 10 1/2 % Limitations	<u>\$120,187,225</u>	<u>\$116,483,205</u>	<u>\$113,584,280</u>	<u>\$102,566,296</u>
Legal Debt Margin as a Percentage of the Debt Limit	93.85%	93.12%	92.29%	90.85%
Unvoted Debt Limitation 1 % of Assessed Valuation	<u>\$51,826,335</u>	<u>\$50,638,374</u>	<u>\$49,829,021</u>	<u>\$45,757,921</u>
Total Gross Indebtedness	83,226,636	87,092,863	73,711,501	71,330,687
Less:				
Special Assessment Debt	(140,000)	(215,000)	(285,000)	(355,000)
Enterprise General Obligation Bonds	0	0	0	0
OWDA Loans - Enterprise Fund Revenue	(73,783,322)	(76,947,729)	(62,595,573)	(59,223,038)
OWDA Loans - Special Assessment Revenue	0	0	0	0
OPWC Loans - Enterprise Fund Revenue	(1,343,613)	(1,162,811)	(1,249,724)	(1,293,180)
Rural Lorain County Waterline Loan	(37,877)	(56,506)	(74,931)	(93,154)
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	(43,212)	(98,086)	(18,002)	(37,810)
Net Debt Within 5 1/2 % Limitations	<u>7,878,612</u>	<u>8,612,731</u>	<u>9,488,271</u>	<u>10,328,505</u>
Unvoted Legal Debt Margin Within 5 1/2 % Limitations	<u>\$43,947,723</u>	<u>\$42,025,643</u>	<u>\$40,340,750</u>	<u>\$35,429,416</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	84.80%	82.99%	80.96%	77.43%

2015	2014	2013	2012	2011	2010
<u>\$4,503,689,280</u>	<u>\$4,427,239,670</u>	<u>\$4,560,731,680</u>	<u>\$4,546,878,020</u>	<u>\$4,509,371,310</u>	<u>\$4,786,254,620</u>
\$9,334,918	\$4,484,918	\$5,019,918	\$5,539,918	\$4,430,000	\$4,825,000
420,000	485,000	540,000	710,026	885,051	1,055,076
0	0	0	39,970	79,945	119,920
64,695,511	69,321,028	74,730,666	81,946,949	86,526,327	91,518,524
924,101	611,750	593,155	653,517	723,582	268,800
111,178	129,005	146,637	0	0	0
75,485,708	75,031,701	81,030,376	88,890,380	92,644,905	97,787,320
(420,000)	(485,000)	(540,000)	(710,026)	(885,051)	(1,055,076)
0	0	0	(39,970)	(79,945)	(119,920)
(64,695,511)	(69,321,028)	(74,613,083)	(81,610,848)	(85,983,592)	(90,756,953)
0	0	(109,199)	(319,626)	(518,447)	(706,314)
(832,301)	(504,264)	(545,227)	(586,190)	(627,155)	(184,738)
(111,178)	(129,005)	(146,637)	0	0	0
(255,415)	(73,089)	(42,165)	(75,555)	(30,567)	(25,265)
9,171,303	4,519,315	5,034,065	5,548,165	4,520,148	4,939,054
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
105,092,232	103,180,992	106,518,292	106,171,951	105,234,283	112,156,366
111,092,232	109,180,992	112,518,292	112,171,951	111,234,283	118,156,366
<u>\$101,920,929</u>	<u>\$104,661,677</u>	<u>\$107,484,227</u>	<u>\$106,623,786</u>	<u>\$106,714,135</u>	<u>\$113,217,312</u>
91.74%	95.86%	95.53%	95.05%	95.94%	95.82%
<u>\$45,036,893</u>	<u>\$44,272,397</u>	<u>\$45,607,317</u>	<u>\$45,468,780</u>	<u>\$45,093,713</u>	<u>\$47,862,546</u>
75,485,708	75,031,701	81,030,376	88,890,380	92,644,905	97,787,320
(420,000)	(485,000)	(540,000)	(710,026)	(885,051)	(1,055,076)
0	0	0	(39,970)	(79,945)	(119,920)
(64,695,511)	(69,321,028)	(74,613,083)	(81,610,848)	(85,983,592)	(90,756,953)
0	0	(109,199)	(319,626)	(518,447)	(706,314)
(832,301)	(504,264)	(545,227)	(586,190)	(627,155)	(184,738)
(111,178)	(129,005)	(146,637)	0	0	0
(255,415)	(73,089)	(42,165)	(75,555)	(30,567)	(25,265)
9,171,303	4,519,315	5,034,065	5,548,165	4,520,148	4,939,054
<u>\$35,865,590</u>	<u>\$39,753,082</u>	<u>\$40,573,252</u>	<u>\$39,920,615</u>	<u>\$40,573,565</u>	<u>\$42,923,492</u>
79.64%	89.79%	88.96%	87.80%	89.98%	89.68%

Medina County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2019

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Medina County			
General Obligation Bonds	\$8,090,283	100 %	\$8,090,283
Special Assessment Bonds	140,000	100	140,000
OPWC Loans	<u>66,824</u>	100	<u>66,824</u>
<i>Total Direct - Medina County</i>	<u>8,297,107</u>		<u>8,297,107</u>
Overlapping			
Cities Wholly Within the County	31,653,467	100	31,653,467
City of Rittman	664,176	3	19,925
School Districts Wholly Within the County	253,573,528	100	253,573,528
Black River Local School District	955,456	42	401,292
Highland Local School District	92,567,388	99	91,641,714
Rittman Exempted Village School District	6,102,944	3	183,088
Norwayne Local School District	7,731,179	8	618,494
Medina County Library	<u>11,200,000</u>	100	<u>11,200,000</u>
<i>Total Overlapping</i>	<u>404,448,138</u>		<u>389,291,508</u>
<i>Totals</i>	<u><u>\$412,745,245</u></u>		<u><u>\$397,588,615</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, 2019.

Source: Medina County Auditor

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Medina County, Ohio

Principal Employers 2019 and 2010

2019		
Employer	Employees	Percentage of Total County Employment
Westfield Insurance	2,000	3.34 %
Cleveland Clinic	1,431	2.39
Medina County	1,379	2.30
MTD Products	883	1.48
Brunswick City School District	832	1.39
Medina City School District	812	1.36
Sandridge Food Corporation	681	1.14
Discount Drug Mart	509	0.85
Wadsworth City School District	487	0.81
Shiloh Industries, Incorporated	421	0.71
Total	<u>9,435</u>	<u>15.77 %</u>
Total Employment within the County	<u>59,843</u>	

2010		
Employer	Employees	Percentage of Total County Employment
Westfield Insurance	1,560	2.94 %
Medina County	1,324	2.50
Medina General Hospital	1,000	1.89
Medina City School District	850	1.60
Brunswick City School District	789	1.49
Shiloh Industries, Incorporated	610	1.15
MTD Products	500	0.94
Wadsworth City School District	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>	

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)
2019	179,746	\$6,467,081,334	\$35,979	\$74,243	42
2018	179,146	6,122,135,404	34,174	71,595	42
2017	178,371	5,870,367,981	32,911	69,319	42
2016	177,221	5,628,538,960	31,760	66,952	40
2015	176,395	5,519,575,945	31,291	66,296	41
2014	176,029	5,405,322,503	30,707	65,951	37
2013	174,915	5,245,001,190	29,986	63,609	40
2012	173,684	5,091,025,408	29,312	64,866	36
2011	173,262	5,042,443,986	29,103	65,571	36
2010	172,332	5,015,378,196	29,103	65,571	35

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

Number of Licensed Drivers (2)	Number of Registered Voters (3)	Number of County Employees (1) (5)	Unemployment Rate (1)	Total Assessed Property Value (1)
141,274	122,805	926	3.4 %	\$5,182,633,470
139,186	118,732	926	4.2	5,063,837,430
138,067	119,329	934	4.0	4,982,902,050
137,073	120,545	932	4.3	4,575,792,050
135,117	115,171	945	3.2	4,503,689,280
133,616	122,788	919	5.0	4,427,239,670
131,557	119,537	939	5.9	4,560,731,680
129,883	124,428	932	6.0	4,546,878,020
128,654	119,816	952	7.2	4,509,371,310
122,397	126,192	1,212	8.2	4,786,254,620

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

Function/Program	2019	2018	2017	2016	2015
Governmental Activities					
General Government					
Legislative and Executive					
County Offices	147	148	136	127	129
Real Estate Assessment	5	3	6	4	4
Delinquent Real Estate Tax Assessment Collections	1	3	3	4	5
Workforce Development	0	0	0	0	2
Judicial					
County Offices	124	122	123	120	123
Community Awareness	0	0	0	0	0
Child Support Enforcement	27	27	26	27	30
Public Safety					
County Offices	150	146	146	143	139
Drug Enforcement	9	8	8	8	7
Public Works					
County Offices	15	14	14	14	15
Auto and Gas	45	46	45	45	43
Health Services					
Developmental Disabilities	138	154	167	181	195
ADAMH	5	5	5	5	5
Animal Shelter	4	4	5	5	5
Human Services					
Transportation	17	17	15	15	15
Title IV-D	8	6	5	5	5
Shelter Care	9	9	8	8	6
Public Assistance	78	72	73	73	72
Victim Assistance	0	0	0	0	0
Office for Older Adults	7	6	6	5	5
County Home	17	19	18	18	19
Business-Type Activities					
Sewer District	99	95	101	103	98
Water District	14	15	17	16	18
Solid Waste	7	7	7	6	5
Totals	<u>926</u>	<u>926</u>	<u>934</u>	<u>932</u>	<u>945</u>

Source: Medina County Auditor

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

2015	2014	2013	2012	2011	2010
129	127	135	142	147	180
4	6	5	13	16	10
5	5	6	6	4	7
2	2	2	2	2	2
123	116	115	109	109	143
0	0	0	0	0	3
30	31	31	32	32	33
139	138	139	136	137	144
7	7	7	7	6	6
15	14	15	15	16	16
43	46	47	46	47	55
195	180	186	179	187	271
5	5	5	5	5	5
5	5	4	4	4	6
15	15	15	8	8	55
5	6	6	6	7	6
6	4	4	4	4	7
72	70	69	68	67	78
0	0	0	0	0	2
5	5	6	6	6	22
19	19	20	20	21	33
98	96	99	101	103	100
18	16	18	17	19	23
5	6	5	6	5	5
<u>945</u>	<u>919</u>	<u>939</u>	<u>932</u>	<u>952</u>	<u>1,212</u>

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

Function/Program	2019	2018	2017	2016
General Government				
Finance Department				
Number of Budget Amendment Resolutions Passed	73	77	79	56
State and Federal Grant Funds Received	\$6,362,424	\$7,571,655	\$6,398,302	\$8,458,482
Transportation				
Number of Trips	37,643	76,742	71,548	56,100
Number of Vehicles	24	26	24	21
Vehicle Miles Per Year	518,112	516,476	526,743	450,094
Accounting				
Agency Ratings - Standard and Poor's	AA+	AA+	AA	AA
Agency Ratings - Moody's Financial Services	Aa1	Aa1	Aa1	Aa1
Number of Checks/Vouchers Issued	29,357	30,649	30,015	31,895
Amount of Checks Written	\$351,325,488	\$341,247,267	\$334,556,970	\$314,680,537
Number of Receipts Issued	11,186	10,994	10,370	9,520
Number of Budget Adjustments Issued	1,523	1,706	1,770	2,086
Building				
Residential Construction Permits Issued	3,096	3,327	3,128	3,046
Commercial Construction Permits Issued	469	534	583	546
Estimated Value of Construction	\$202,675,003	\$198,609,766	\$287,136,833	\$168,532,241
Number of Permits Issued	3,565	3,861	3,711	3,592
Average Construction Costs of New Homes	\$348,131	\$277,374	\$306,671	\$276,897
Amount of Revenue Generated from Permits	\$1,132,624	\$1,261,636	\$1,310,974	\$1,241,375
Number of Contract Registrations Issued	0	313	414	469
Amount of Revenue Generated from Contract Registrations	\$0	\$31,300	\$41,400	\$46,900
Public Safety				
Sheriff's Department				
Number of Sheriff Promotional Test Administered	0	1	1	0
Number of Promotions from Sheriff's Certified Lists	0	2	0	0
Total Calls for Services	92,086	75,443	69,116	64,559
Number of Traffic Citations Issued	750	843	826	932
Number of Criminal Arrests	378	441	229	172
Number of Accident Reports Completed	294	283	249	215
Part 1 Offenses (Major Offenses)	668	501	622	611
Sheriff's Department Auxiliary Hours Worked	693	755	1,228	1,131
DUI Arrests	42	54	60	55
Number of Prisoners	4,119	4,160	3,851	3,622
Prisoner Meal Costs	\$299,335	\$299,894	\$268,331	\$267,393
Motor Vehicle Accidents	172	283	249	72
Property Damage Accidents	122	202	163	143
Gasoline Costs of Fleet	\$112,429	\$123,636	\$92,498	\$89,948
Number of Full-Time Law Enforcement Employees	58	58	58	54
Public Works				
Bridges Replaced	5	4	5	2
Culverts Replaced	31	19	6	11
Miles of Road Maintained	326	326	326	326
Number of Bridges	292	285	286	286
Number of Culverts	1,566	1,659	1,659	1,659
Number of Signals	4	16	16	16
Number of Traffic Signs	7,185	6,410	6,410	6,410
Number of Vehicles	68	121	122	122
Health Department				
Vital Statistics				
Number of Births - Certificates Filed (1)	39	41	463	848
Number of Deaths - Certificates Filed	1,351	1,367	1,314	1,222
Number of Births - Certificates Issued	8,381	7,919	6,910	6,112
Number of Deaths - Certificates Issued	6,135	7,363	6,037	7,127
Burial Permits - Certificates Issued	1,116	1,213	1,257	1,002
Dog Warden Services Calls Responded To	1,259	1,125	1,258	1,155

Sources: Medina County

N/A: Information not available

(1) During 2017, the County Health Department discontinued registering hospital birth certificates and only registered home births.

2015	2014	2013	2012	2011	2010
59	62	66	62	63	70
\$6,808,052	\$7,870,088	\$7,199,857	\$8,765,163	\$10,134,279	\$9,842,699
63,750	59,585	134,812	106,720	102,034	101,751
21	23	26	24	24	24
497,518	468,660	713,217	654,897	379,496	689,087
AA	AA	AA	AA	AA	AA
Aa1	Aa1	Aa1	Aa1	Aa1	Aa2
35,540	30,771	30,895	33,152	33,090	32,999
\$311,866,884	\$304,573,073	\$268,490,866	\$319,726,755	\$285,841,054	\$287,023,813
9,023	8,827	9,042	8,834	8,833	8,776
1,494	1,593	1,681	1,663	1,667	1,740
2,838	2,707	2,627	2,291	1,958	2,327
681	565	566	531	571	560
\$223,990,735	\$163,840,071	\$152,531,194	\$135,690,458	\$136,048,475	\$208,846,657
3,519	3,272	3,193	2,822	2,529	2,887
\$303,066	\$291,764	\$270,555	\$278,847	\$249,576	\$232,326
\$1,376,083	\$1,098,089	\$1,072,211	\$1,063,261	\$959,397	\$1,041,663
416	447	447	457	471	354
\$41,600	\$44,700	\$44,700	\$45,700	\$47,100	\$33,700
1	0	0	1	1	1
1	0	0	2	2	0
68,371	67,790	74,002	78,781	47,552	26,963
997	554	741	1,222	1,074	956
122	161	227	1,321	240	333
216	74	70	N/A	93	147
528	225	192	1,014	164	53
1,035	1,135	1,976	3,847	1,607	2,112
54	74	100	131	69	71
3,582	3,402	3,428	3,385	3,242	3,084
\$259,451	\$250,272	\$245,481	\$262,472	\$281,542	\$240,853
14	82	70	292	160	14
202	193	178	N/A	253	147
\$99,330	\$157,149	\$182,758	\$196,196	\$142,309	\$138,825
55	55	55	57	53	56
4	3	2	2	3	4
14	10	7	15	17	25
326	327	327	327	327	327
286	286	286	286	286	286
1,659	1,659	1,659	1,659	1,659	1,659
16	16	16	16	16	16
6,410	6,410	6,410	6,634	6,634	6,634
123	123	123	124	124	124
920	943	906	944	1,029	950
1,218	1,207	1,139	1,193	1,168	1,043
5,444	5,474	5,730	6,253	4,796	3,352
6,775	5,776	6,321	6,759	5,758	5,190
1,120	1,050	953	821	852	750
2,544	3,108	3,409	3,756	4,609	4,437

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

	2019	2018	2017	2016
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices				
Vehicles	16	16	20	21
Real Estate Assessment				
Vehicles	2	2	2	2
Judicial				
County Offices				
Vehicles	5	5	4	4
Public Safety				
County Offices				
Vehicles	11	11	11	11
Probation Services				
Vehicles	0	0	0	0
Sheriff's Grant				
Vehicles	37	32	34	32
Public Works				
County Engineer				
Vehicles	73	65	64	66
Health Services				
Developmental Disabilities				
Vehicles	13	33	37	37
Dog and Kennel				
Vehicles	2	2	2	3
Human Services				
County Offices				
Vehicles	22	23	23	23
Public Assistance				
Vehicles	1	1	1	1
<i>Business-Type Activities</i>				
Sewer District				
Vehicles	53	52	70	64
Water District				
Vehicles	10	12	11	11
Solid Waste				
Vehicles	7	7	16	15

Source: Medina County Auditor

2015	2014	2013	2012	2011	2010
23	22	23	23	22	23
2	2	2	2	2	3
4	3	3	3	3	1
10	10	10	8	0	2
0	0	0	0	0	1
40	38	37	39	44	47
69	64	62	59	57	63
35	35	34	34	34	33
3	3	3	3	4	3
21	24	26	27	27	29
2	2	2	2	2	4
62	67	71	70	73	71
11	14	14	9	9	9
15	29	29	30	30	25

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OHIO AUDITOR OF STATE KEITH FABER



MEDINA COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 11/5/2020

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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