



OHIO AUDITOR OF STATE
KEITH FABER



MEDINA COUNTY
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MEDINA COUNTY
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2020**

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-2021-11-5962		\$ 325.507
Total SNAP Cluster				325.507
<i>Child Nutrition Cluster:</i>				
<i>Passed through the Ohio Department of Education</i>				
National School Lunch Program	10.555	66134		10.204
COVID-19 National School Lunch Program				9.660
Non-Cash Assistance: National School Lunch Program	10.555	066134 05-PU00		307
Total National School Lunch Program				20.171
National School Breakfast Program	10.553	66134		10.450
COVID-19 National School Breakfast Program				5.988
Total National School Breakfast Program				16.438
Total Child Nutrition Cluster				36.609
Total U.S. Department of Agriculture				362.116
<u>U.S. Department of Housing and Urban Development</u>				
<i>Direct Program</i>				
Continuum of Care Program	14.267	FR-5600-N-41	\$ 174.833	174.833
<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-19-1BV-1 B-F-18-1BV-1		154.785
				227.103
Total Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii				381.888
Home Investment Partnerships Program	14.239	B-C-19-1BV-2		114.172
Total U.S. Department of Housing and Urban Development				670.893
<u>U.S. Department of Justice</u>				
<i>Direct Program</i>				
Justice System Response to Families	16.021	2017-FJ-AX-0019		197.333
Drug Court Discretionary Grant Program	16.585	2019-DC-BX-0010		169.391
Equitable Sharing Program	16.922	Not available		11.759
<i>Passed through the Ohio Department of Public Safety</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-JG-A02-6001		17.989
<i>Passed through the Ohio Attorney General</i>				
Crime Victim Assistance	16.575	2021-VOCA-133917703 2020-VOCA-132923421		13.489
				67.096
Total Crime Victim Assistance				80.585
Total U.S. Department of Justice				477.057

MEDINA COUNTY
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2020**

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Number	Passed Through to Subrecipients	Expenditures
U.S. Department of Transportation				
<u>Highway Planning and Construction Cluster:</u> <i>Passed through the Ohio Department of Transportation</i>				
Highway Planning and Construction	20.205	PID 99573 PID 105898 PID 107034		145.677 1,249.143 242.315
Total Highway Planning and Construction Cluster				1,637.135
<u>Federal Transit Cluster:</u> <i>Direct Program</i>				
Federal Transit Formula Grants	20.507	OH-2017-044-00 OH-2018-032-00 OH-2019-028-00 OH-2020-034-00 OH-2020-048-00		25.280 43.102 537.797 1,066.946 179.729
Total Federal Transit Formula Grants				1,852.854
Bus and Bus Facilities Formula Program	20.526	OH-2019-028-00 OH-2020-048-00		32.764 7.401
Total Bus and Bus Facilities Formula Program				40.165
Total Federal Transit Cluster				1,893.019
<u>Highway Safety Cluster:</u> <i>Passed through the Ohio Department of Public Safety</i>				
State and Community Highway Safety	20.600	STEP-2018--00033 STEP-2021-MCSO-00036		19.556 3.850
Total State and Community Highway Safety				23.406
Total Highway Safety Cluster				23.406
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2018--00033 IDEP-2021-MCSO-00036		16.406 5.222
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated				21.628
National Priority Safety Programs	20.616	DDEP-2020-MCSO-00035 DREC-2020-MCSO-00004		7.084 9.033
Total National Priority Safety Programs				16.117
Interagency Hazardous Materials Public Sector Training and Planning	20.703	HM-HMP-0531-16-01-00		9.496
Total U.S. Department of Transportation				3,591.305
U.S. Department of Treasury				
<i>Passed through the Ohio Department of Education</i>				
Coronavirus Relief Fund	21.019	66134		9,370.746
Total U.S. Department of Treasury				9,370.746
U.S. Department of Education				
<u>Special Education Cluster (IDEA):</u> <i>Passed through the Ohio Department of Education</i>				
Special Education Grants to States	84.027	066134-6B-SF-20P 066134-6B-SF-21P		2.717 19.879
Total Special Education Grants to States				22.596
Special Education Preschool Development Grants	84.173	066134-PG-S1-21P		588 4.426
Total Special Education - Preschool Grants				5,014
Total Special Education Cluster (IDEA)				27,610

MEDINA COUNTY
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2020**

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Number	Passed Through to Subrecipients	Expenditures
Governor's Emergency Relief Fund	84.425C	066134-PG-S1-19P		31.119
<i>Passed through the Ohio Department of Developmental Disabilities</i> Special Education-Grants for Infants and Families	84.181	H181A190024 H181A180024		82.428 <u>226.661</u>
Total Special Education - Grants for Infants and Families				309.089
Total U.S. Department of Education				<u>367.818</u>
<u>U.S. Department of Health and Human Services</u>				
<u>Aging Cluster:</u>				
<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		76.999 <u>136.478</u>
Total Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers				213.477
Special Programs for the Aging - Title III, Part C - Nutritional Services	93.045	Not Available		153.029
Non-Cash Assistance: Special Programs for the Aging - Title III, Part C - Nutritional Services	93.045	Not Available		<u>173.412</u>
Total Special Programs for the Aging - Title III, Part C - Nutritional Services				326.441
Non-Cash Assistance: Nutrition Services Incentive Program	93.053	Not Available		<u>22.596</u>
Total Aging Cluster				562.514
Medicare Enrollment Assistance Program	93.071	Not Available		3.570
Low-Income Home Energy Assistance	93.568	Not Available		4.285
<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	68.477	68.477
Promoting Safe and Stable Families	93.556	5AU-20-C0052		21.314
<i>Passed through the Ohio Department of Job and Family Services</i> Promoting Safe and Stable Families	93.556	G-2021--11-5962		<u>92.207</u>
Total - Promoting Safe and Stable Families				113.521
Foster Care Title IV-E	93.658	G-2021-11-5962		1.182.035
Adoption Assistance	93.659	G-2021-11-5962		320.457
<u>TANF Cluster:</u> COVID-19 Temporary Assistance for Needy Families Temporary Assistance for Needy Families	93.558	G-2021-11-5962 G-2021-11-5962	855.764	75.607 <u>2,418.749</u>
Total TANF Cluster				2,494.356
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2021-11-5962		83.293
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i> Stephanie Tubbs Jones Child Welfare Services Program	93.645	5AU-20-C0052		<u>2.707</u>
Total - Stephanie Tubbs Jones Child Welfare Services Program				86.000

MEDINA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020

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</i> Chafee Foster Care Independence Program	93.674	G-2021-11-5962		11,395
<u>CCDF Cluster:</u> Child Care and Development Block Grant	93.575	G-2021-11-5962		52,659
Total CCDF Cluster				52,659
Child Support Enforcement	93.563	G-2021-11-5962		1,857,356
Social Services Block Grant	93.667	G-2021-11-5962		904,582
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i> Social Services Block Grant	93.667	4221C	82,580	82,580
<i>Passed through the Ohio Department of Developmental Disabilities</i> Social Services Block Grant	93.667	Not Available		87,968
Total Social Services Block Grant				1,075,130
<i>Passed through the Ohio Department of Job and Family Services</i> Children's Health Insurance Program	93.767	G-2021-11-5962		200,409
<u>Medicaid Cluster:</u> Medical Assistance Program	93.778	G-2021-11-5962	132,365	918,136
<i>Passed through the Ohio Department of Developmental Disabilities</i> Medical Assistance Program	93.778	Not Available		479,140
Total Medical Assistance Program				1,397,276
Total Medicaid Cluster				1,397,276
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i> Block Grants for Prevention and Treatment of Substance Abuse	93.959	4221C, 4253 C & 4254D	505,694	505,694
Block Grants for Community Mental Health Services	93.958	4221C & 4224C	88,008	88,008
Opioid State Targeted Response Grants	93.788		63,400	63,400
Total U.S. Department of Health and Human Services				10,086,542
<u>U.S. Department of Homeland Security</u> <i>Passed through the Ohio Emergency Management Agency</i> Emergency Management Performance Grants	97,042	82133 EMC-2020-EP-00004		40,478 82,030
Total Emergency Management Performance Grants				122,508
Total U.S. Department of Homeland Security				122,508
<u>U.S. Election Assistance Commission</u> <i>Passed through the Ohio Secretary of State</i> COVID-19 2019 HAVA Election Security Grants COVID-19 2019 HAVA Election Security Grants 2019 HAVA Election Security Grants	90.404	Not Available Not Available Not Available		148,467 57,788 28,536
Total U.S. Election Assistance Commission				234,791
Totals			\$ 1,971,121	\$ 25,293,272

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, 2020**

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, 2020. 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. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

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 program(s) 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, 2020
(Continued)**

NOTE G - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) and HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS with REVOLVING LOAN CASH BALANCE

The current cash balance on the County's local program income account as of December 31, 2020 is \$37,018.

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 I - MEDICAID

During the calendar year, the Medina County Board of Developmental Disabilities received 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.

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 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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 28, 2021, wherein we noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) as a basis for designing 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. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

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 financial statements. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

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

July 28, 2021

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 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 the Medina County's major federal programs for the year ended December 31, 2020. 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.

Basis for Qualified Opinion on Adoption Assistance and Foster Care Title IV-E

As described in finding 2020-001 in the accompanying schedule of findings, the County did not comply with requirements regarding Allowable Costs / Cost Principles applicable to its CFDA 93.659 Adoption Assistance and CFDA 93.658 Foster Care Title IV-E major federal programs. Compliance with this requirement is necessary, in our opinion, for the County to comply with requirements applicable to these programs.

Qualified Opinion on Adoption Assistance and Foster Care Title IV-E

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Adoption Assistance and Foster Care Title IV-E* paragraph, Medina County complied, in all material respects, with the requirements referred to above that could directly and materially affect its Adoption Assistance and Foster Care Title IV-E programs for the year ended December 31, 2020.

Unmodified Opinion on the Other Major Federal Programs

In our opinion, Medina County complied in all material respects with the requirements referred to above that could directly and materially affect each of its other major federal programs identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings for the year ended December 31, 2020.

Other Matters

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

Report on Internal Control Over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness, described in the accompanying schedule of findings as item 2020-001.

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, 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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated July 28, 2021 wherein we noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County. 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

July 28, 2021

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MEDINA COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2020

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	Yes
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Qualified <ul style="list-style-type: none"> • Adoption Assistance • Foster Care Title IV-E Unmodified <ul style="list-style-type: none"> • Coronavirus Relief Fund • Highway Planning and Construction • Special Education Grants for Infants and Families
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	Yes
(d)(1)(vii)	Major Programs (list):	<ul style="list-style-type: none"> • Adoption Assistance, CFDA 93.659; • Foster Care Title IV-E, CFDA 93.658; • Coronavirus Relief Fund, CFDA 21.019; • Highway Planning and Construction, CFDA 20.205; • Special Education Grants for Infants and Families, CFDA 84.181
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 758,798 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	No

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number:	2020-001
CFDA Number and Title:	CFDA #93.659 - Adoption Assistance CFDA #93.658 - Foster Care
Federal Award Identification Number / Year:	G-2021-11-5962
Federal Agency:	U.S. Department of Health and Human Services
Compliance Requirement:	Allowable Costs / Cost Principles
Pass-Through Entity:	Ohio Department of Job and Family Services
Repeat Finding from Prior Audit?	No

Noncompliance and Material Weakness - Random Moment Sample

2 CFR § 200.416 requires a process whereby central service costs can be identified and assigned to benefitted activities on a reasonable and consistent basis. Additionally, **2 CFR § 200.430** indicates random moment sampling (RMS) may be used to allocate salaries and wages to a Federal award.

The Ohio Department of Job and Family Services has implemented a cost allocation plan approved by the U.S. Department of Health and Human Services, and has communicated time sampling requirements to county agencies. **Ohio Admin. Code § 5101:9-7-20(E)(2)(b)** and **Ohio Admin. Code § 5101:9-7-23(E)(2)(b)** requires the employee completing the RMS observation moment to complete the comment section. Comments shall demonstrate that the selected program and activity codes support the work being performed by the assigned position at the time of the observation.

- i. An employee working on a case shall include a case number or other unique identifier establishing case/client identity.
- ii. An employee not working on a case enters comments. The employee shall ensure that adequate backup documentation is available to verify the activity being performed.
- iii. An employee attending a meeting or training at the time of the observation moment shall enter the title/subject, location, and facilitator.
- iv. An employee on break, at lunch, on leave or on personal business at the time of the observation shall indicate the position was idle.

Backup documentation for two of twenty-five RMS observations tested, one in the child support cost pool and one in the social services cost pool, did not support the activity reported for the time of the sampled moment. Both RMS observations should have been reported as unfunded codes.

Failure to properly code RMS activity could result in improper allocation of costs to Federal funding.

Officials' Response: See Corrective Action Plan



CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
December 31, 2020

Finding Number: 2020-001

Planned Corrective Action: RMS entries will be reviewed for accuracy of activity, time of activity in addition to corrections or edits necessary. Staff have received training on correct/timely submissions. Ongoing communications to staff will also occur.

Anticipated Completion Date: August 1, 2021

Responsible Contact Person: Debbie Kiley

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Board of Commissioners

Stephen D. Hambley
shambley@ohmedinaco.org
William F. Hutson
whutson@ohmedinaco.org
Colleen M. Swedyk
cswedyk@ohmedinaco.org

County Administration Building
144 N. Broadway St., Rm. 201
Medina, Ohio 44256

Phone: (330) 722-9208
Toll Free: (844) 722-3800

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR 200.511(b)
December 31, 2020

Finding Number	Finding Summary	Status	Additional Information
2019-001	<p>Noncompliance and Significant Deficiency – Bank Reconciliations; Finding for Recovery – Repaid Under Audit</p> <p>Monthly bank to book reconciliations were not prepared or reviewed each month of 2019 for January through August 2019 and 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.</p>	Partially Corrected	<p>The Port Authority performed monthly bank to book reconciliations during 2020 which were reviewed by the Port Authority’s fiscal consultant; however, the fiscal year-end bank reconciliation included an adjustment for a \$1,150 outstanding deposit in error as there was a duplicate posting of a \$1,150 receipt overstating the cash balance by this amount. A comment related to this issue is included in the current year management letter.</p>
2019-002	<p>Finding for Recovery Resolved Under Audit –</p> <p>The County incorrectly calculated the severance pay related to the sick leave conversion for an employee resulting in an overpayment.</p>	Fully Corrected	

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Medina County, Ohio



COMPREHENSIVE ANNUAL FINANCIAL REPORT

*FOR THE YEAR ENDED
DECEMBER 31, 2020*

Medina County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2020



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, 2020
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Medina County Auditor

MIKE KOVACK

144 North Broadway St. • Medina, Ohio 44256

July 28, 2021

To the Citizens of Medina County,

As Medina County Auditor, I am pleased to once again present Medina County's Comprehensive Annual Financial Report for the year ended December 31, 2020. This report 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, rests 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.

I assume full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that we have 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 2020, the population had grown to 184,670. 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 rate (only 6.5 percent) in the State and has the fifth highest median family income in Ohio at \$76,600. 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 84 percent of taxes are paid by residential/agricultural owners and 16 percent of taxes are paid by industries.

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

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

Long-Term Financial Planning

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

Relevant Financial Policies

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

The budget is controlled at the object code level within a fund and any changes at this level may only be made by a resolution of the County Commissioners. The budget may be amended or supplemented at any time during the year upon formal action of the Commissioners. Transfers of cash between funds require the Commissioners' authorization. Encumbered appropriation amounts automatically carry over from prior years. The Commissioners adopted the County's 2020 operating budget in December of 2019. Additional information on the County's budgetary process can be found in Note 2 to the basic financial statements.

Major Initiatives

Current Projects

The County has contracted with Brandstetter Carroll, Incorporated, to design a Courthouse to house the County Courts of Common Pleas and 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. In March of 2021, the County issued \$32 million in general obligation bonds to cover the estimated \$30 million in construction costs and \$2 million in soft costs for this project. The construction of the new courthouse (Phase 1) is expected to be completed by December of 2022, and the renovation of the old courthouse (Phase 2) will be completed during the second quarter of 2023.

The Medina County Port Authority has partnered with Lit Communities to create a residential network, named Medina Fiber. This network will provide a fiber-based, residential high-speed network to 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 residents' quality of life and form a foundation for telecommuting, distance learning, and municipal services. Lit Communities plans to invest \$50 million into this project and started constructing the required infrastructure in March of 2021.

The County will be resurfacing the parking lot located at the Medina County Jail and Sheriff's Office and the Medina County Human Services Center. The combined estimated cost of these two projects is \$1 million and will be paid for using monies set aside in the County's Reserve Fund.

The Medina County Sanitary Engineer (MCSE) continues to construct utility projects to meet growing utility demand and provide quality potable water and sanitary sewer services, and has initiated engineering efforts for the construction of a new elevated water storage tank to improve water volumes and pressures to support growth in the northern part of Medina County at an estimated cost of \$8 million. July 1, 2021, will represent a milestone in the MCSE's sanitary \$8.5 million force main construction project in Sharon Township to direct Medina County customer wastewater to the County's largest wastewater treatment plant representing a cost-savings to the County and to its customers in dissolving a long-standing contractual relationship for wastewater treatment at another non-County facility.

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 84,000 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, 2020. 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, 2019. This marked the thirty-fifth consecutive year that the County has received this award.

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

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

The publication of this report 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 Amy Lyons-Galvin, Assistant County Administrator.

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".

MIKE E. KOVACK
Medina County Auditor

*Medina County, Ohio
Elected Officials*

December 31, 2020

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, 2020





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, 2019

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

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, 2020, 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 the County, as of December 31, 2020, 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 32 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. We did not modify our opinion regarding this matter.

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 July 28, 2021, 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

July 28, 2021

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
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, 2020. 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 2020 are:

- Total net position increased by \$34,638,301 during 2020. Governmental activities had an overall increase of \$18,550,249, primarily due to assumptions related to the net pension and OPEB liabilities and the receipt of COVID-19 related grants. Business-type activities also experienced an increase of \$16,088,052 for similar reasons, in addition to increased capital grants received.
- County general fund revenues amounted to \$50,060,663 in 2020, with property tax and sales tax revenues making up 53.84 percent of total revenues. Sales tax revenues have grown approximately 16 percent over the past five years and make up the largest portion (29.70 percent) of general fund revenues.
- The County ended 2020 with a general fund carryover balance of \$16.7 million that covered approximately 41 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

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, 2020
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 2020?" 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, 2020
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 2020 compared to 2019.

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Table 1
Net Position (continued)

	Governmental Activities		Business-Type Activities		Total	
	2020	Restated 2019	2020	2019	2020	Restated 2019
Assets						
Current and Other Assets	\$164,835,600	\$135,723,546	\$41,997,390	\$38,941,778	\$206,832,990	\$174,665,324
Net Pension Asset	807,313	454,510	102,195	49,887	909,508	504,397
Net OPEB Asset	188,494	172,525	0	0	188,494	172,525
Capital Assets, Net	74,501,453	71,102,435	283,379,185	276,017,752	357,880,638	347,120,187
<i>Total Assets</i>	<u>240,332,860</u>	<u>207,453,016</u>	<u>325,478,770</u>	<u>315,009,417</u>	<u>565,811,630</u>	<u>522,462,433</u>
Deferred Outflows of Resources						
Deferred Charge on Refunding	13,800	15,423	0	0	13,800	15,423
Pension	9,890,114	26,262,619	1,536,677	2,863,420	11,426,791	29,122,238
OPEB	6,511,970	3,287,338	972,274	358,690	7,484,244	3,646,028
<i>Total Deferred Outflows of Resources</i>	<u>16,415,884</u>	<u>29,565,380</u>	<u>2,508,951</u>	<u>3,222,110</u>	<u>18,924,835</u>	<u>32,783,689</u>
Liabilities						
Current and Other Liabilities	\$16,604,766	\$14,143,921	\$2,229,627	\$2,192,825	\$18,834,393	\$16,336,746
Long-Term Liabilities:						
Due Within One Year	1,840,766	1,714,993	6,982,064	7,267,367	8,822,830	8,982,360
Due In More Than One Year:						
Net Pension Liability	61,218,232	89,144,928	7,420,649	9,531,367	68,638,881	98,676,295
Net OPEB Liability	40,714,786	41,094,828	5,153,771	4,510,408	45,868,557	45,605,236
Other Amounts	13,336,504	13,747,862	63,456,471	68,985,468	76,792,975	82,733,330
<i>Total Liabilities</i>	<u>133,715,054</u>	<u>159,846,532</u>	<u>85,242,582</u>	<u>92,487,435</u>	<u>218,957,636</u>	<u>252,333,967</u>
Deferred Inflows of Resources						
Property Taxes	38,484,220	31,785,678	0	0	38,484,220	31,785,678
Pension	15,768,374	2,223,560	1,615,908	910,319	17,384,282	3,130,078
OPEB	7,698,620	630,399	733,766	526,360	8,432,386	1,156,759
<i>Total Deferred Inflows of Resources</i>	<u>61,951,214</u>	<u>34,639,637</u>	<u>2,349,674</u>	<u>1,436,679</u>	<u>64,300,888</u>	<u>36,072,515</u>
Net Position						
Net Investment in Capital Assets	66,903,510	62,409,560	214,018,407	200,852,940	280,921,917	263,262,500
Restricted for:						
Debt Service	3,910,788	4,414,577	0	0	3,910,788	4,414,577
Capital Projects	18,199	0	0	0	18,199	0
Developmentally Disabled Education	27,292,555	25,375,671	0	0	27,292,555	25,375,671
County Schools Permanent Improvements	2,450,830	2,183,937	0	0	2,450,830	2,183,937
Public Assistance	0	199,866	0	0	0	199,866
ADAMH Operations	6,020,276	4,505,586	0	0	6,020,276	4,505,586
Road and Bridge Repairs	10,174,117	10,383,870	0	0	10,174,117	10,383,870
Children's Services	451,053	177,784	0	0	451,053	177,784
Community Development	20,339	0	0	0	20,339	0
Community Safety Awareness	244,339	278,430	0	0	244,339	278,430
Computer Upgrades	1,235,913	1,060,724	0	0	1,235,913	1,060,724
Convention and Visitors Bureau	56,736	111,435	0	0	56,736	111,435
County Home Operations	572,621	752,717	0	0	572,621	752,717
Courthouse Security	1,148,975	1,205,951	0	0	1,148,975	1,205,951
Ditch Maintenance	7,937,409	7,641,239	0	0	7,937,409	7,641,239
Dog and Kennel	181,756	0	0	0	181,756	0
Drug Enforcement	1,234,621	1,197,293	0	0	1,234,621	1,197,293
Economic Development	352,308	0	0	0	352,308	0
Emergency Planning	436,358	495,545	0	0	436,358	495,545
Law Library	203,090	226,142	0	0	203,090	226,142
Older Adult Services	665,853	0	0	0	665,853	0
Real Estate Assessments	6,407,880	4,596,553	0	0	6,407,880	4,596,553
Shelter Care and Youth Services	491,091	464,256	0	0	491,091	464,256
Sheriff Operations	529,518	323,059	0	0	529,518	323,059
Social Services	618,130	0	0	0	618,130	0
Transportation	1,887,196	782,628	0	0	1,887,196	782,628
Other Purposes	420,594	960,429	0	0	420,594	960,429
Unclaimed Monies	142,939	147,975	0	0	142,939	147,975
Unrestricted (Deficit)	(80,926,518)	(87,363,000)	26,377,058	23,454,473	(54,549,460)	(63,908,527)
<i>Total Net Position</i>	<u>\$61,082,476</u>	<u>\$42,532,227</u>	<u>\$240,395,465</u>	<u>\$224,307,413</u>	<u>\$301,477,941</u>	<u>\$266,839,640</u>

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The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2020. 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 2020, primarily due to increases in capital assets, cash, and property taxes receivable. Capital assets increased for governmental activities primarily due to achievement center improvements and bridges and culverts infrastructure. Capital assets for business-type activities increased due to sewer and water line additions. Cash increased for governmental activities primarily due to increased property taxes, sales taxes, and intergovernmental revenues. Cash increased for business-type activities due to increased charges for services and operating and capital grants and contributions. Property taxes receivable increased due to a new social services levy, as well as higher assessed values.

Total liabilities decreased primarily due to decreases related to the net pension liability. The decreases 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. Liabilities related to long-term debt also decreased during the year.

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

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Table 2 shows the changes in net position for the year ended December 31, 2020 as compared to 2019.

Table 2
Changes in Net Position (continued)

	Governmental Activities		Business-Type Activities		Total	
	2020	Restated 2019	2020	2019	2020	Restated 2019
Revenues						
Program Revenues						
Charges for Services	\$16,259,011	\$16,935,810	\$40,698,522	\$37,644,455	\$56,957,533	\$54,580,265
Operating Grants and Contributions	51,448,073	39,744,003	160,355	0	51,608,428	39,744,003
Capital Grants and Contributions	2,574,949	4,313,047	13,061,230	10,200,404	15,636,179	14,513,451
Total Program Revenues	70,282,033	60,992,860	53,920,107	47,844,859	124,202,140	108,837,719
General Revenues						
Property and Other Taxes	38,960,067	30,311,416	0	0	38,960,067	30,311,416
Sales Taxes	29,751,389	28,234,481	0	0	29,751,389	28,234,481
Property Transfer Taxes	3,115,731	2,789,322	0	0	3,115,731	2,789,322
Grants and Entitlements	5,672,507	4,565,986	0	0	5,672,507	4,565,986
Interest	3,442,652	4,202,622	0	0	3,442,652	4,202,622
Equity Gain on Joint Venture	0	0	35,825	0	35,825	0
Miscellaneous	2,690,029	2,475,054	0	0	2,690,029	2,475,054
Total General Revenues	83,632,375	72,578,881	35,825	0	83,668,200	72,578,881
Total Revenues	\$153,914,408	\$133,571,741	\$53,955,932	\$47,844,859	\$207,870,340	\$181,416,600
Program Expenses						
General Government:						
Legislative and Executive	\$30,422,051	\$29,525,046	\$0	\$0	\$30,422,051	\$29,525,046
Judicial	14,929,977	14,558,090	0	0	14,929,977	14,558,090
Public Safety	26,657,235	31,398,868	0	0	26,657,235	31,398,868
Public Works	11,584,426	12,818,941	0	0	11,584,426	12,818,941
Health	25,732,601	31,925,768	0	0	25,732,601	31,925,768
Human Services	20,803,880	20,400,212	0	0	20,803,880	20,400,212
Economic Development and Assistance - Primary Government	4,658,764	1,186,032	0	0	4,658,764	1,186,032
Economic Development and Assistance - External Government	266,300	362,000	0	0	266,300	362,000
Interest and Fiscal Charges	308,925	354,264	0	0	308,925	354,264
Sewer	0	0	18,822,458	19,840,515	18,822,458	19,840,515
Water	0	0	10,475,061	9,396,337	10,475,061	9,396,337
Solid Waste	0	0	8,570,361	7,999,327	8,570,361	7,999,327
Total Program Expenses	135,364,159	142,529,221	37,867,880	37,236,179	173,232,039	179,765,400
<i>Change in Net Position</i>	18,550,249	(8,957,480)	16,088,052	10,608,680	34,638,301	1,651,200
Net Position, January 1 - Restated	42,532,227	51,489,707	224,307,413	213,698,733	266,839,640	265,188,440
Net Position, December 31	\$61,082,476	\$42,532,227	\$240,395,465	\$224,307,413	\$301,477,941	\$266,839,640

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Governmental Activities

The overall financial strength of the County remained stable. Total governmental activities revenue for the County for 2020 increased from 2019. Overall, program revenues increased over the prior year by \$9,289,173, which was primarily due to COVID-19 grant monies. General revenues also increased over the prior year. The increase was primarily due to increased property tax revenue related to a new levy and increased assessed values.

Total 2020 governmental activities expenses for the County decreased by \$7,165,062. Most of the decreases were due to the net pension/OPEB liabilities. In addition, public safety, public works, and health expenses also decreased due to lower personal services and contractual services. These three expense categories accounted for \$63,974,262 in expenses, out of \$135,364,159 in total expenses, for the governmental activities; just over 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 2020 revenues for the County increased from 2019. 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. These funds also received operating grants in 2020 due to COVID-19 related funding.

Business-type activities 2020 expenses for the County increased from 2019, primarily due to higher personal services and contractual services in the water and solid waste funds.

Table 3 presents a summary for governmental activities, the total cost of services and the cost of providing these services as of December 31, 2020 as compared to 2019.

Table 3
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2020	2019	2020	2019
General Government:				
Legislative and Executive	\$30,422,051	\$29,525,046	(\$23,958,034)	(\$23,762,726)
Judicial	14,929,977	14,558,090	(9,055,055)	(9,651,659)
Public Safety	26,657,235	31,398,868	(14,553,038)	(22,872,722)
Public Works	11,584,426	12,818,941	986,625	2,756,829
Health	25,732,601	31,925,768	(13,257,690)	(20,176,290)
Human Services	20,803,880	20,400,212	(4,536,236)	(6,654,599)
Economic Development and Assistance - Primary Government	4,658,764	1,186,032	(218,546)	(550,702)
Economic Development and Assistance - External Government	266,300	362,000	(181,227)	(270,228)
Interest and Fiscal Charges	308,925	354,264	(308,925)	(354,264)
Total	\$135,364,159	\$142,529,221	(\$65,082,126)	(\$81,536,361)

Of the County's \$135,364,159 in governmental expenses, \$70,282,033 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.

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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 \$27,816,699, which included an unassigned fund balance of \$12,226,204, compared to annual expenditures of \$38,138,400. The fund had a positive net change primarily due to increased property tax, sales tax, and intergovernmental revenues over the prior year. Expenditures decreased with the predominant decreases being for public safety, public works, and human services, which is primarily related to personal services and contractual services.

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 slightly, expenditures significantly decreased due to a decrease in personal services and contractual services expenditures.

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 personal services and 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 2019 to 2020; however, the solid waste management individually had a decrease, although revenues increased over the prior year, narrowing the operating deficit.

Long-term liabilities decreased in 2020 due to decreases related to the net pension and long-term debt liabilities.

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 2020, 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.

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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 2020, the County closely monitored its final budgeted projections. While the Budget Commission processed multiple adjustments to both the original estimated revenues and original appropriations, these changes decreased estimated revenues and other sources and appropriations and other uses by \$8,834,457 and \$4,249,501, 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 \$42,128,800 and actual revenue collections were \$47,867,630. The increase was due to the receipt of increased revenues of most line items. Actual expenditures were \$5,172,895 less than final budgeted appropriations due to the County spending less on personal services and contractual services than projected.

Capital Assets and Debt Administration

Capital Assets

Total capital assets for Medina County as of December 31, 2020, were \$357,880,638, an increase of \$10,760,451 over 2019. The increase was due to additions for both governmental and business-type activities being higher than amounts for depreciation. Capital assets increased for governmental activities primarily due to achievement center improvements and bridges and culverts infrastructure. Capital assets for business-type activities increased due to sewer and water line additions. For additional information see Note 12 to the basic financial statements.

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

During the year, \$5,134,040 in sewer lines and \$6,327,056 in water lines were donated by developers. Capital contributions also include amounts for tap-in fees.

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

Debt Administration

On December 31, 2020, 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.

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During 2020, 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 \$143,898,112 and an unvoted debt margin of \$54,329,970.

In addition to the above mentioned debt, County long-term obligations include compensated absences, a capital lease, and net pension and OPEB liabilities. Additional information on the County's long-term obligations can be found in Notes 14, 15, 16, 27, and 28 of the notes to the basic financial statements.

Current Financial Related Activities

The County's 2021 budget was adopted on December 29, 2020. The general fund had cash balances at the end of fiscal years 2019 and 2020 of \$9,721,150 and \$18,189,861, respectively, and it is projected that the general fund will end year 2021 with an ending cash fund balance of \$8,269,000. The County plans to use approximately \$3 million of this balance for capital improvements and to pay costs of a 27th pay to be made in 2021. Cash balances have continued to increase in recent years due to consistent efforts by the Board of County Commissioners to streamline the County's organization and decrease expenditure levels. A portion of this reduction in expenditures results from passage of a 1.0-mill tax levy passed by voters in November of 2019. This levy funds County social service agencies, specifically the Alcohol Drug Addiction and Mental health Board, Jobs and Family Services, and the Office for Older Adults. The levy generates approximately \$5.4 million per year and replaces \$1.8 million in subsidies previously provided to these agencies by the general fund.

Despite COVID-19, County operations and services, and the vast majority of businesses located within the County, continue to remain stable and in many cases are expanding. The County's five percent increase in sales tax collections during 2020 over those in 2019, increased housing sales, increasing real estate values, and increased employment opportunities are reflective of economic growth. The County's unemployment rate for 2019 was at 3.4 percent and increased to 8.1 percent during 2020 (less than the estimated State average of 8.3 percent), but this is expected to decrease as the economy returns to normal. As evidenced by the number of building permits and sub lot creations, the County continues to grow with an estimated 184,670 residents, an increase of 12,338 residents since the 2010 census. In 2020, the County saw the expansion of 270 businesses, which made capital investments totaling approximately \$154.3 million. These companies announced the creation of 464 new jobs with \$23.1 million in new annual payroll, the retention of 986 existing jobs, and the absorption of just over 526,000 square feet of space. In addition, the Medina County Port Authority entered into a contract with a company which will be investing \$50 million to provide fiber-optic communications to homes and small businesses, allowing for business growth and smart communities. Construction on this network will begin in February 2021, with Phase One of the project to be completed in 2022 and Phase Two to be completed in 2024.

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, 2020

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities *	Total *	Medina County Port Authority
Assets				
Equity in Pooled Cash and Cash Equivalents	\$96,362,525	\$30,903,661	\$127,266,186	\$235,213
Cash and Cash Equivalents:				
In Segregated Accounts	712,806	0	712,806	0
With Fiscal Agents	88,627	0	88,627	1,036,669
Material and Supplies Inventory	582,436	393,569	976,005	0
Accrued Interest Receivable	323,634	0	323,634	0
Accounts Receivable	270,008	4,960,880	5,230,888	137,826
Internal Balances	(54,167)	54,167	0	0
Intergovernmental Receivable	10,531,513	0	10,531,513	0
Sales Taxes Receivable	5,278,345	0	5,278,345	0
Property and Other Taxes Receivable	39,915,289	0	39,915,289	0
Special Assessments Receivable	3,869,956	0	3,869,956	0
Loans Receivable	315,290	0	315,290	0
Loans Receivable from Component Unit	5,540,479	0	5,540,479	0
Interest Receivable from Component Unit	1,098,859	0	1,098,859	0
Investment in Joint Venture	0	5,685,113	5,685,113	0
Net Pension Asset (See Note 27)	807,313	102,195	909,508	0
Net OPEB Asset (See Note 28)	188,494	0	188,494	0
Nondepreciable Capital Assets	3,052,030	3,963,962	7,015,992	0
Depreciable Capital Assets, Net	71,449,423	279,415,223	350,864,646	8,352,563
Total Assets	240,332,860	325,478,770	565,811,630	9,762,271
Deferred Outflows of Resources				
Deferred Charge on Refunding	13,800	0	13,800	0
Pension	9,890,114	1,536,677	11,084,731	0
OPEB	6,511,970	972,274	7,333,457	0
Total Deferred Outflows of Resources	16,415,884	2,508,951	18,431,988	0
Liabilities				
Accounts Payable	2,722,080	1,313,896	4,035,976	46,328
Contracts Payable	654,086	288,253	942,339	0
Accrued Wages and Benefits	2,405,918	326,097	2,732,015	0
Payroll Withholding Payable	747,549	100,030	847,579	0
Deposits Held Payable	407,455	0	407,455	0
Matured Compensated Absences Payable	18,646	0	18,646	0
Accrued Interest Payable	26,059	211	26,270	0
Intergovernmental Payable	8,191,793	201,140	8,392,933	0
Unearned Revenue	19,521	0	19,521	0
Loans Payable	328,541	0	328,541	0
Claims Payable	1,083,118	0	1,083,118	0
Long-Term Liabilities:				
Due Within One Year	1,840,766	6,982,064	8,822,830	0
Due In More Than One Year:				
Net Pension Liability (See Note 27)	61,218,232	7,420,649	68,638,881	0
Net OPEB Liability (See Note 28)	40,714,786	5,153,771	45,868,557	0
Other Amounts Due in More Than One Year	13,336,504	63,456,471	76,792,975	16,629,338
Total Liabilities	133,715,054	85,242,582	218,957,636	16,675,666
Deferred Inflows of Resources				
Property Taxes	38,484,220	0	38,484,220	0
Pension	15,768,374	1,615,908	17,042,222	0
OPEB	7,698,620	733,766	8,281,599	0
Total Deferred Inflows of Resources	61,951,214	2,349,674	63,808,041	0
Net Position				
Net Investment in Capital Assets	66,903,510	214,018,407	280,921,917	(1,090,087)
Restricted for:				
Debt Service	3,910,788	0	3,910,788	0
Capital Projects	18,199	0	18,199	0
Developmentally Disabled Education	27,292,555	0	27,292,555	0
County Schools Permanent Improvements	2,450,830	0	2,450,830	0
ADAMH Operations	6,020,276	0	6,020,276	0
Road and Bridge Repairs	10,174,117	0	10,174,117	0
Children's Services	451,053	0	451,053	0
Community Development	20,339	0	20,339	0
Community Safety Awareness	244,339	0	244,339	0
Computer Upgrades	1,235,913	0	1,235,913	0
Convention and Visitors Bureau	56,736	0	56,736	0
County Home Operations	572,621	0	572,621	0
Courthouse Security	1,148,975	0	1,148,975	0
Ditch Maintenance	7,937,409	0	7,937,409	0
Dog and Kennel	181,756	0	181,756	0
Drug Enforcement	1,234,621	0	1,234,621	0
Economic Development	352,308	0	352,308	0
Emergency Management and Planning	436,358	0	436,358	0
Law Library	203,090	0	203,090	0
Older Adult Services	665,853	0	665,853	0
Real Estate Assessments	6,407,880	0	6,407,880	0
Shelter Care and Youth Services	491,091	0	491,091	0
Sheriff Operations	529,518	0	529,518	0
Social Services	618,130	0	618,130	0
Transportation	1,887,196	0	1,887,196	0
Other Purposes	420,594	0	420,594	0
Unclaimed Monies	142,939	0	142,939	0
Unrestricted (Deficit)	(80,926,518)	26,377,058	(54,549,460)	(5,823,308)
Total Net Position	\$61,082,476	\$240,395,465	\$301,477,941	(\$6,913,395)

* 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, 2020

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General Government				
Legislative and Executive	\$30,422,051	\$5,283,448	\$1,180,569	\$0
Judicial	14,929,977	3,256,513	2,618,409	0
Public Safety	26,657,235	4,524,678	7,579,519	0
Public Works	11,584,426	737,385	9,258,717	2,574,949
Health	25,732,601	614,075	11,860,836	0
Human Services	20,803,880	1,565,268	14,702,376	0
Economic Development and Assistance - Primary Government	4,658,764	192,571	4,247,647	0
Economic Development and Assistance - External Government	266,300	85,073	0	0
Interest and Fiscal Charges	308,925	0	0	0
<i>Total Governmental Activities</i>	<u>135,364,159</u>	<u>16,259,011</u>	<u>51,448,073</u>	<u>2,574,949</u>
Business-Type Activities				
Sewer	18,822,458	19,345,128	106,157	6,176,930
Water	10,475,061	13,163,863	45,721	6,884,300
Solid Waste	8,570,361	8,189,531	8,477	0
<i>Total Business-Type Activities</i>	<u>37,867,880</u>	<u>40,698,522</u>	<u>160,355</u>	<u>13,061,230</u>
Total Primary Government	<u>\$173,232,039</u>	<u>\$56,957,533</u>	<u>\$51,608,428</u>	<u>\$15,636,179</u>
Component Unit				
Medina County Port Authority	<u>\$2,106,924</u>	<u>\$1,304,347</u>	<u>\$262,913</u>	<u>\$0</u>

General Revenues

Property Taxes Levied for:
 General Purposes
 Debt Service
 Achievement Center
 ADAMH Board
 Children's Services
 Convention and Visitors Bureau
 County Home
 DRETAC
 Drug Enforcement
 Office for Older Adults
 Social Services
Sales Taxes Levied for:
 General Purposes
 Achievement Center
 School Sales Tax
Property Transfer Taxes
Grants and Entitlements not
 Restricted to Specific Programs
Interest
Equity Gain on Joint Venture
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
(\$23,958,034)	\$0	(\$23,958,034)	\$0
(9,055,055)	0	(9,055,055)	0
(14,553,038)	0	(14,553,038)	0
986,625	0	986,625	0
(13,257,690)	0	(13,257,690)	0
(4,536,236)	0	(4,536,236)	0
(218,546)	0	(218,546)	0
(181,227)	0	(181,227)	0
(308,925)	0	(308,925)	0
<u>(65,082,126)</u>	<u>0</u>	<u>(65,082,126)</u>	<u>0</u>
0	6,805,757	6,805,757	0
0	9,618,823	9,618,823	0
0	(372,353)	(372,353)	0
<u>0</u>	<u>16,052,227</u>	<u>16,052,227</u>	<u>0</u>
<u>(65,082,126)</u>	<u>16,052,227</u>	<u>(49,029,899)</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(539,664)</u>
12,367,589	0	12,367,589	0
966,001	0	966,001	0
17,305,070	0	17,305,070	0
1,532,301	0	1,532,301	0
2,553,834	0	2,553,834	0
215,729	0	215,729	0
903,093	0	903,093	0
234,724	0	234,724	0
1,580,438	0	1,580,438	0
1,021,534	0	1,021,534	0
279,754	0	279,754	0
14,868,685	0	14,868,685	0
17,933	0	17,933	0
14,864,771	0	14,864,771	0
3,115,731	0	3,115,731	0
5,672,507	0	5,672,507	0
3,442,652	0	3,442,652	6,455
0	35,825	35,825	0
2,690,029	0	2,690,029	69,410
<u>83,632,375</u>	<u>35,825</u>	<u>83,668,200</u>	<u>75,865</u>
18,550,249	16,088,052	34,638,301	(463,799)
<u>42,532,227</u>	<u>224,307,413</u>	<u>266,839,640</u>	<u>(6,449,596)</u>
<u>\$61,082,476</u>	<u>\$240,395,465</u>	<u>\$301,477,941</u>	<u>(\$6,913,395)</u>

Medina County, Ohio
Balance Sheet
Governmental Funds
December 31, 2020

	General	Achievement Center	School Sales Tax	Public Assistance	Other Governmental Funds	Total Governmental Funds
Assets						
Equity in Pooled Cash and Cash Equivalents	\$18,000,939	\$27,015,560	\$3,852,004	\$1,307,300	\$43,235,223	\$93,411,026
Cash and Cash Equivalents:						
In Segregated Accounts	266,401	0	0	0	446,405	712,806
With Fiscal Agents	0	88,627	0	0	0	88,627
Materials and Supplies Inventory	130,372	29,685	0	0	422,379	582,436
Accrued Interest Receivable	323,634	0	0	0	0	323,634
Accounts Receivable	157,183	0	0	0	112,825	270,008
Intergovernmental Receivable	3,394,695	1,746,025	0	0	5,390,793	10,531,513
Interfund Receivable	2,996,510	8,628	0	11,396	63,583	3,080,117
Sales Taxes Receivable	2,638,954	0	2,639,391	0	0	5,278,345
Property and Other Taxes Receivable	12,943,741	18,186,843	0	0	8,784,705	39,915,289
Special Assessments Receivable	0	0	0	0	3,869,956	3,869,956
Loans Receivable	0	0	0	0	315,290	315,290
Loans Receivable from Component Unit	5,540,479	0	0	0	0	5,540,479
Interest Receivable from Component Unit	1,098,859	0	0	0	0	1,098,859
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	550,394	0	0	0	0	550,394
Total Assets	\$48,042,161	\$47,075,368	\$6,491,395	\$1,318,696	\$62,641,159	\$165,568,779
Liabilities						
Accounts Payable	\$735,810	\$193,840	\$0	\$137,489	\$1,340,547	\$2,407,686
Contracts Payable	0	54,607	0	0	599,479	654,086
Accrued Wages and Benefits	1,339,227	399,957	0	209,925	453,925	2,403,034
Payroll Withholding Payable	410,956	136,755	0	65,892	129,632	743,235
Deposits Held Payable	407,455	0	0	0	0	407,455
Accrued Interest Payable	0	0	0	0	5,167	5,167
Matured Compensated Absences Payable	3,064	0	0	0	15,582	18,646
Interfund Payable	22,298	3,271	0	90,523	2,979,255	3,095,347
Intergovernmental Payable	1,613,547	212,584	4,040,565	173,010	2,151,018	8,190,724
Loans Payable	328,541	0	0	0	0	328,541
Unearned Revenue	0	0	0	0	19,521	19,521
Total Liabilities	4,860,898	1,001,014	4,040,565	676,839	7,694,126	18,273,442
Deferred Inflows of Resources						
Property Taxes	12,532,396	17,521,248	0	0	8,430,576	38,484,220
Unavailable Revenue	2,832,168	2,141,757	0	0	7,642,972	12,616,897
Total Deferred Inflows of Resources	15,364,564	19,663,005	0	0	16,073,548	51,101,117
Fund Balances						
Nonspendable	6,472,406	29,685	0	0	422,379	6,924,470
Restricted	57,656	26,381,664	2,450,830	641,857	38,924,624	68,456,631
Assigned	9,060,433	0	0	0	2,017,217	11,077,650
Unassigned (Deficit)	12,226,204	0	0	0	(2,490,735)	9,735,469
Total Fund Balances	27,816,699	26,411,349	2,450,830	641,857	38,873,485	96,194,220
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$48,042,161	\$47,075,368	\$6,491,395	\$1,318,696	\$62,641,159	\$165,568,779

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, 2020*

Total Governmental Funds Balances \$96,194,220

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 74,501,453

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	1,372,574	
Charges for Services	188,580	
Fines and Forfeitures	12,108	
Intergovernmental	6,935,131	
Special Assessments	3,869,956	
Loan Interest from Component Unit	238,548	
Total	12,616,897	12,616,897

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	991,594	
Internal Balances	(38,937)	
Compensated Absences	3,732	
Total	956,389	956,389

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental fund, an interest expenditure is reported when due. (20,892)

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:

General Obligation Bonds	(7,222,560)	
Special Assessment Bonds	(60,000)	
OPWC Loans	(64,128)	
Capital Lease	(514,875)	
Compensated Absences	(7,315,707)	
Deferred Charge on Refunding	13,800	
Total	(15,163,470)	(15,163,470)

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	807,313	
Deferred Outflows - Pension	9,890,114	
Net Pension Liability	(61,218,232)	
Deferred Inflows - Pension	(15,768,374)	
Total	(66,289,179)	(66,289,179)

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	188,494	
Deferred Outflows - OPEB	6,511,970	
Net OPEB Liability	(40,714,786)	
Deferred Inflows - OPEB	(7,698,620)	
Total	(41,712,942)	(41,712,942)

Net Position of Governmental Activities **\$61,082,476**

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, 2020

	General	Achievement Center	School Sales Tax	Public Assistance	Other Governmental Funds	Total Governmental Funds
Revenues						
Property and Other Taxes	\$12,083,314	\$16,811,203	\$0	\$0	\$9,024,459	\$37,918,976
Sales Taxes	14,868,685	17,933	14,864,771	0	0	29,751,389
Property Transfer Taxes	2,518,094	0	0	0	597,637	3,115,731
Charges for Services	8,239,231	5,324	0	11,396	6,733,362	14,989,313
Licenses and Permits	1,102,380	0	0	0	0	1,102,380
Fines and Forfeitures	331,295	0	0	0	44,554	375,849
Intergovernmental	5,775,811	6,635,116	0	6,019,404	41,204,250	59,634,581
Special Assessments	0	0	0	0	434,146	434,146
Interest	3,644,053	0	0	0	112,571	3,756,624
Rentals	3,320	0	0	0	583,037	586,357
Donations	0	13,755	0	9,071	329,033	351,859
Other	1,494,480	94,551	0	141,440	697,536	2,428,007
<i>Total Revenues</i>	<u>50,060,663</u>	<u>23,577,882</u>	<u>14,864,771</u>	<u>6,181,311</u>	<u>59,760,585</u>	<u>154,445,212</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	11,568,395	0	14,597,878	0	2,444,430	28,610,703
Judicial	9,679,992	0	0	0	4,035,567	13,715,559
Public Safety	14,457,790	0	0	0	10,524,530	24,982,320
Public Works	468,051	0	0	0	10,082,325	10,550,376
Health	0	19,144,014	0	0	5,662,058	24,806,072
Human Services	1,373,793	0	0	6,376,524	11,962,157	19,712,474
Economic Development and Assistance	55,000	0	0	0	4,602,740	4,657,740
Capital Outlay	0	0	0	0	5,513,553	5,513,553
Intergovernmental	266,300	0	0	0	0	266,300
Debt Service:						
Principal Retirement	246,184	0	0	0	927,696	1,173,880
Interest and Fiscal Charges	22,895	0	0	0	306,154	329,049
<i>Total Expenditures</i>	<u>38,138,400</u>	<u>19,144,014</u>	<u>14,597,878</u>	<u>6,376,524</u>	<u>56,061,210</u>	<u>134,318,026</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>11,922,263</u>	<u>4,433,868</u>	<u>266,893</u>	<u>(195,213)</u>	<u>3,699,375</u>	<u>20,127,186</u>
Other Financing Sources (Uses)						
Sale of Capital Assets	11,281	0	0	0	13,400	24,681
Transfers In	0	0	0	178,523	3,961,150	4,139,673
Transfers Out	(822,116)	(2,958,040)	0	(1,496)	(358,021)	(4,139,673)
<i>Total Other Financing Sources (Uses)</i>	<u>(810,835)</u>	<u>(2,958,040)</u>	<u>0</u>	<u>177,027</u>	<u>3,616,529</u>	<u>24,681</u>
<i>Net Change in Fund Balances</i>	11,111,428	1,475,828	266,893	(18,186)	7,315,904	20,151,867
<i>Fund Balances Beginning of Year - Restated (See Note 3)</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>Fund Balances End of Year</i>	<u>\$27,816,699</u>	<u>\$26,411,349</u>	<u>\$2,450,830</u>	<u>\$641,857</u>	<u>\$38,873,485</u>	<u>\$96,194,220</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, 2020*

Net Change in Fund Balances - Total Governmental Funds \$20,151,867

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

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

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

Capital Assets Additions	6,765,929	
Current Year Depreciation	(3,342,105)	
Total	3,423,824	3,423,824

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. (24,806)

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

Delinquent Property Taxes	1,041,091	
Charges for Services	24,665	
Fines and Forfeitures	465	
Intergovernmental	(290,911)	
Special Assessments	(1,254,164)	
Loan Interest from Component Unit	(313,972)	
Total	(792,826)	(792,826)

Repayments of bond, loan, and capital lease principal are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 1,173,880

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

Accrued Interest	(976)	
Amortization of Bond Premium	22,723	
Amortization of Deferred Charge on Refunding	(1,623)	
Total	20,124	20,124

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. (911,018)

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	644,229	
Internal Balances	(45,669)	
Compensated Absences	(3,958)	
Total	594,602	594,602

Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows:

Pension	6,423,281	
OPEB	43,932	
Total	6,467,213	6,467,213

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	(8,061,101)	
OPEB	(3,491,510)	
Total	(11,552,611)	(11,552,611)

Change in Net Position of Governmental Activities \$18,550,249

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, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Taxes	\$10,310,395	\$9,942,687	\$12,023,331	\$2,080,644
Sales Taxes	12,588,006	12,139,070	14,679,337	2,540,267
Property Transfer Taxes	2,159,347	2,082,336	2,518,094	435,758
Charges for Services	9,011,954	8,852,020	8,164,956	(687,064)
Licenses and Permits	942,264	908,659	1,098,809	190,150
Fines and Forfeitures	288,211	277,933	336,094	58,161
Intergovernmental	5,116,494	4,955,864	5,601,862	645,998
Interest	1,669,913	1,610,358	1,947,347	336,989
Rentals	2,847	2,745	3,320	575
Other	1,399,562	1,357,128	1,494,480	137,352
<i>Total Revenues</i>	<u>43,488,993</u>	<u>42,128,800</u>	<u>47,867,630</u>	<u>5,738,830</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	11,488,483	11,470,306	10,043,525	1,426,781
Judicial	8,072,258	8,265,545	7,227,001	1,038,544
Public Safety	16,006,411	11,868,832	10,738,074	1,130,758
Public Works	348,960	350,866	342,611	8,255
Human Services	2,291,757	2,292,507	1,471,157	821,350
Economic Development and Assistance	55,000	55,000	55,000	0
Employee Fringe Benefits	10,481,559	10,460,950	9,713,743	747,207
Intergovernmental	266,300	266,300	266,300	0
Debt Service:				
Principal Retirement	492,368	246,184	246,184	0
Interest and Fiscal Charges	45,790	22,895	22,895	0
<i>Total Expenditures</i>	<u>49,548,886</u>	<u>45,299,385</u>	<u>40,126,490</u>	<u>5,172,895</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(6,059,893)</u>	<u>(3,170,585)</u>	<u>7,741,140</u>	<u>10,911,725</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	11,281	11,281	11,281	0
Transfers In	7,474,264	0	0	0
Transfers Out	(882,607)	(882,607)	(822,116)	60,491
<i>Total Other Financing Sources (Uses)</i>	<u>6,602,938</u>	<u>(871,326)</u>	<u>(810,835)</u>	<u>60,491</u>
<i>Net Change in Fund Balance</i>	543,045	(4,041,911)	6,930,305	10,972,216
<i>Fund Balance Beginning of Year</i>	8,393,637	8,393,637	8,393,637	0
Prior Year Encumbrances Appropriated	1,327,513	1,327,513	1,327,513	0
<i>Fund Balance End of Year</i>	<u>\$10,264,195</u>	<u>\$5,679,239</u>	<u>\$16,651,455</u>	<u>\$10,972,216</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, 2020*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Taxes	\$16,084,888	\$16,006,805	\$16,731,037	\$724,232
Sales Taxes	25,000	25,000	17,933	(7,067)
Charges for Services	11,469	11,414	11,930	516
Intergovernmental	6,369,449	6,338,529	6,625,317	286,788
Donations	12,500	12,500	13,755	1,255
Other	90,900	90,458	94,551	4,093
<i>Total Revenues</i>	<u>22,594,206</u>	<u>22,484,706</u>	<u>23,494,523</u>	<u>1,009,817</u>
Expenditures				
Current:				
Health	12,759,458	12,888,458	11,356,334	1,532,124
Employee Fringe Benefits	9,543,375	9,731,725	8,616,564	1,115,161
<i>Total Expenditures</i>	<u>22,302,833</u>	<u>22,620,183</u>	<u>19,972,898</u>	<u>2,647,285</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	291,373	(135,477)	3,521,625	3,657,102
Other Financing Uses				
Transfers Out	(8,000,000)	(10,958,040)	(2,958,040)	8,000,000
<i>Net Change in Fund Balance</i>	(7,708,627)	(11,093,517)	563,585	11,657,102
<i>Fund Balance Beginning of Year</i>	23,935,218	23,935,218	23,935,218	0
Prior Year Encumbrances Appropriated	646,909	646,909	646,909	0
<i>Fund Balance End of Year</i>	<u>\$16,873,500</u>	<u>\$13,488,610</u>	<u>\$25,145,712</u>	<u>\$11,657,102</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, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Sales Taxes	\$16,000,000	\$16,000,000	\$14,674,413	(\$1,325,587)
Expenditures				
Current:				
General Government:				
Legislative and Executive	14,500,000	14,500,000	14,378,224	121,776
<i>Net Change in Fund Balance</i>	1,500,000	1,500,000	296,189	(1,203,811)
<i>Fund Balance Beginning of Year</i>	3,555,815	3,555,815	3,555,815	0
<i>Fund Balance End of Year</i>	<u>\$5,055,815</u>	<u>\$5,055,815</u>	<u>\$3,852,004</u>	<u>(\$1,203,811)</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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$5,620,177	\$6,418,734	\$6,019,204	(\$399,530)
Donations	8,470	9,673	9,071	(602)
Other	132,063	150,828	141,440	(9,388)
<i>Total Revenues</i>	<u>5,760,710</u>	<u>6,579,235</u>	<u>6,169,715</u>	<u>(409,520)</u>
Expenditures				
Current:				
Human Services	5,876,542	5,867,624	4,859,962	1,007,662
Employee Fringe Benefits	1,957,407	1,966,476	1,755,457	211,019
<i>Total Expenditures</i>	<u>7,833,949</u>	<u>7,834,100</u>	<u>6,615,419</u>	<u>1,218,681</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,073,239)</u>	<u>(1,254,865)</u>	<u>(445,704)</u>	<u>809,161</u>
Other Financing Sources (Uses)				
Transfers In	179,317	179,317	178,523	(794)
Transfers Out	(1,496)	(1,496)	(1,496)	0
<i>Total Other Financing Sources (Uses)</i>	<u>177,821</u>	<u>177,821</u>	<u>177,027</u>	<u>(794)</u>
<i>Net Change in Fund Balance</i>	<u>(1,895,418)</u>	<u>(1,077,044)</u>	<u>(268,677)</u>	<u>808,367</u>
<i>Fund Balance Beginning of Year</i>	613,622	613,622	613,622	0
Prior Year Encumbrances Appropriated	474,590	474,590	474,590	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$807,206)</u>	<u>\$11,168</u>	<u>\$819,535</u>	<u>\$808,367</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2020

	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	\$22,907,595	\$6,588,938	\$1,407,128	\$30,903,661	\$2,401,105
Materials and Supplies Inventory	256,896	136,673	0	393,569	0
Accounts Receivable	2,306,750	1,878,655	775,475	4,960,880	0
Interfund Receivable	15,645	0	0	15,645	0
<i>Total Current Assets</i>	<u>25,486,886</u>	<u>8,604,266</u>	<u>2,182,603</u>	<u>36,273,755</u>	<u>2,401,105</u>
<i>Noncurrent Assets</i>					
Investment in Joint Venture	0	5,685,113	0	5,685,113	0
Net Pension Asset	81,756	20,439	0	102,195	0
Non-Depreciable Capital Assets	576,158	2,818,172	569,632	3,963,962	0
Depreciable Capital Assets, Net	163,140,099	109,007,287	7,267,837	279,415,223	0
<i>Total Noncurrent Assets</i>	<u>163,798,013</u>	<u>117,531,011</u>	<u>7,837,469</u>	<u>289,166,493</u>	<u>0</u>
<i>Total Assets</i>	<u>189,284,899</u>	<u>126,135,277</u>	<u>10,020,072</u>	<u>325,440,248</u>	<u>2,401,105</u>
Deferred Outflows of Resources					
Pension	961,652	721,001	0	1,682,653	0
OPEB	657,190	438,149	0	1,095,339	0
<i>Total Deferred Outflows of Resources</i>	<u>1,618,842</u>	<u>1,159,150</u>	<u>0</u>	<u>2,777,992</u>	<u>0</u>
Liabilities					
<i>Current Liabilities</i>					
Accounts Payable	329,378	469,746	514,772	1,313,896	314,394
Contracts Payable	256,177	32,076	0	288,253	0
Accrued Wages and Benefits	282,766	28,728	14,603	326,097	2,884
Payroll Withholding Payable	75,360	20,077	4,593	100,030	4,314
Interfund Payable	305	110	0	415	0
Accrued Interest Payable	0	211	0	211	0
Intergovernmental Payable	122,915	14,331	63,894	201,140	1,069
Compensated Absences Payable	184,896	26,519	6	211,421	0
OWDA Loans Payable	3,352,456	3,142,382	169,150	6,663,988	0
OPWC Loans Payable	79,216	8,397	0	87,613	0
Rural Lorain Loan Payable	0	19,042	0	19,042	0
Claims Payable	0	0	0	0	1,083,118
<i>Total Current Liabilities</i>	<u>4,683,469</u>	<u>3,761,619</u>	<u>767,018</u>	<u>9,212,106</u>	<u>1,405,779</u>
<i>Long-Term Liabilities (net of current portion)</i>					
Compensated Absences Payable	701,965	106,092	58,279	866,336	3,732
OWDA Loans Payable	41,269,418	18,497,930	1,476,337	61,243,685	0
OPWC Loans Payable	1,346,450	0	0	1,346,450	0
Net Pension Liability	5,936,520	1,484,129	0	7,420,649	0
Net OPEB Liability	4,123,018	1,030,753	0	5,153,771	0
<i>Total Long-Term Liabilities</i>	<u>53,377,371</u>	<u>21,118,904</u>	<u>1,534,616</u>	<u>76,030,891</u>	<u>3,732</u>
<i>Total Liabilities</i>	<u>58,060,840</u>	<u>24,880,523</u>	<u>2,301,634</u>	<u>85,242,997</u>	<u>1,409,511</u>
Deferred Inflows of Resources					
Pension	1,431,665	330,219	0	1,761,884	0
OPEB	695,902	160,929	0	856,831	0
<i>Total Deferred Inflows of Resources</i>	<u>2,127,567</u>	<u>491,148</u>	<u>0</u>	<u>2,618,715</u>	<u>0</u>
Net Position					
Net Investment in Capital Assets	117,668,717	90,157,708	6,191,982	214,018,407	0
Unrestricted	13,046,617	11,765,048	1,526,456	26,338,121	991,594
<i>Total Net Position</i>	<u>\$130,715,334</u>	<u>\$101,922,756</u>	<u>\$7,718,438</u>	<u>240,356,528</u>	<u>\$991,594</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.

38,937

Net position of business-type activities

\$240,395,465

Medina County, Ohio
*Statement of Revenues, Expenses
and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2020*

	Business-Type Activities			Total	Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management		
Operating Revenues					
Charges for Services	\$19,345,128	\$13,163,863	\$8,189,531	\$40,698,522	\$13,175,752
Other	0	0	0	0	262,022
<i>Total Operating Revenues</i>	<u>19,345,128</u>	<u>13,163,863</u>	<u>8,189,531</u>	<u>40,698,522</u>	<u>13,437,774</u>
Operating Expenses					
Personal Services	6,690,368	1,860,220	409,428	8,960,016	380,324
Materials and Supplies	1,684,404	597,939	43,424	2,325,767	623
Contractual Services	2,747,417	4,125,925	7,632,850	14,506,192	3,009,753
Claims	0	0	0	0	9,128,073
Other Operating Expenses	594,006	237,167	178,190	1,009,363	274,772
Depreciation	5,614,584	2,849,307	269,852	8,733,743	0
<i>Total Operating Expenses</i>	<u>17,330,779</u>	<u>9,670,558</u>	<u>8,533,744</u>	<u>35,535,081</u>	<u>12,793,545</u>
<i>Operating Income (Loss)</i>	<u>2,014,349</u>	<u>3,493,305</u>	<u>(344,213)</u>	<u>5,163,441</u>	<u>644,229</u>
Non-Operating Revenues (Expense)					
Federal and State Subsidies	106,157	45,721	8,477	160,355	0
Equity Gain on Joint Venture	0	35,825	0	35,825	0
Interest and Fiscal Charges	(1,531,280)	(808,526)	(38,662)	(2,378,468)	0
<i>Total Non-Operating Revenue (Expense)</i>	<u>(1,425,123)</u>	<u>(726,980)</u>	<u>(30,185)</u>	<u>(2,182,288)</u>	<u>0</u>
<i>Income (Loss) Before Capital Contributions</i>	589,226	2,766,325	(374,398)	2,981,153	644,229
Capital Contributions	6,176,930	6,884,300	0	13,061,230	0
<i>Change in Net Position</i>	6,766,156	9,650,625	(374,398)	16,042,383	644,229
<i>Net Position Beginning 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>
<i>Net Position End of Year</i>	<u>\$130,715,334</u>	<u>\$101,922,756</u>	<u>\$7,718,438</u>	<u>240,356,528</u>	<u>\$991,594</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.				45,669	
Change in net position of business-type activities				<u>\$16,088,052</u>	

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2020

	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	\$19,331,387	\$12,884,308	\$7,922,638	\$40,138,333	\$0
Cash Received from Interfund Services Provided	0	0	0	0	13,175,752
Other Cash Receipts	0	0	0	0	262,022
Cash Paid to Employees	(6,702,438)	(1,668,631)	(398,440)	(8,769,509)	(397,090)
Cash Paid to Suppliers for Goods and Services	(4,610,483)	(4,596,610)	(7,727,071)	(16,934,164)	(2,875,822)
Cash Paid for Claims	0	0	0	0	(9,754,428)
Other Cash Payments	(594,006)	(237,167)	(178,190)	(1,009,363)	(274,772)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>7,424,460</u>	<u>6,381,900</u>	<u>(381,063)</u>	<u>13,425,297</u>	<u>135,662</u>
Cash Flows from Capital and Related Financing Activities					
Federal and State Subsidies	106,157	45,721	8,477	160,355	0
Capital Contributions	1,042,890	557,244	0	1,600,134	0
Payments for Capital Acquisition	(1,279,004)	(3,071,367)	(283,709)	(4,634,080)	0
OWDA Loans Issued	0	2,395,552	274,352	2,669,904	0
OPWC Loans Issued	181,911	0	0	181,911	0
Principal Paid on OWDA Loans	(4,775,453)	(3,634,785)	(135,315)	(8,545,553)	0
Interest Paid on OWDA Loans	(1,531,280)	(808,104)	(38,662)	(2,378,046)	0
Principal Paid on OPWC Loans	(74,667)	(16,794)	0	(91,461)	0
Principal Paid on Rural Lorain Loan	0	(18,835)	0	(18,835)	0
Interest Paid on Rural Lorain Loan	0	(630)	0	(630)	0
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(6,329,446)</u>	<u>(4,551,998)</u>	<u>(174,857)</u>	<u>(11,056,301)</u>	<u>0</u>
Increase (Decrease) in Cash and Cash Equivalents	1,095,014	1,829,902	(555,920)	2,368,996	135,662
<i>Cash and Cash Equivalents Beginning 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>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$22,907,595</u>	<u>\$6,588,938</u>	<u>\$1,407,128</u>	<u>\$30,903,661</u>	<u>\$2,401,105</u>

(continued)

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2020

	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)	\$2,014,349	\$3,493,305	(\$344,213)	\$5,163,441	\$644,229
<i>Adjustments:</i>					
Depreciation	5,614,584	2,849,307	269,852	8,733,743	0
(Increase) Decrease in Assets:					
Materials and Supplies Inventory	(52,749)	8,002	0	(44,747)	0
Accounts Receivable	(13,060)	(279,555)	(266,893)	(559,508)	0
Interfund Receivable	(681)	0	0	(681)	0
Net Pension Asset	(11,893)	(2,972)	0	(14,865)	0
(Increase) Decrease in Deferred Outflows - Pension	1,260,411	560,455	0	1,820,866	0
(Increase) Decrease in Deferred Outflows - OPEB	584,746	307,832	0	892,578	0
Increase (Decrease) in Liabilities:					
Accounts Payable	(258,899)	89,152	(34,980)	(204,727)	131,206
Contracts Payable	120,130	32,076	(16,792)	135,414	0
Accrued Wages and Benefits	88,665	(7,252)	3,603	85,016	(6,696)
Payroll Withholding Payable	5,336	1,489	(176)	6,649	442
Interfund Payable	(296)	110	0	(186)	0
Intergovernmental Payable	16,080	(5,370)	3,948	14,658	(3,206)
Compensated Absences Payable	32,786	(47,640)	4,588	(10,266)	(3,958)
Claims Payable	0	0	0	0	(626,355)
Net Pension Liability	134,492	33,623	0	168,115	0
Net OPEB Liability	250,890	62,722	0	313,612	0
Increase (Decrease) in Deferred Inflows - Pension	(1,624,557)	(480,253)	0	(2,104,810)	0
Increase (Decrease) in Deferred Inflows - OPEB	(735,874)	(233,131)	0	(969,005)	0
<i>Total Adjustments</i>	<u>5,410,111</u>	<u>2,888,595</u>	<u>(36,850)</u>	<u>8,261,856</u>	<u>(508,567)</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$7,424,460</u>	<u>\$6,381,900</u>	<u>(\$381,063)</u>	<u>\$13,425,297</u>	<u>\$135,662</u>

Noncash Activities:

During 2020, the Medina County Sewer District received donated capital assets from developers in the amount of \$5,134,040 and the Medina County Water District received donated capital assets from developers in the amount of \$6,327,056. 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, 2020

Assets

Equity in Pooled Cash and Cash Equivalents	\$22,868,640
Cash and Cash Equivalents in Segregated Accounts	1,859,251
Intergovernmental Receivable	4,287,091
Property and Other Taxes Receivable	275,313,890
Special Assessments Receivable	2,145,897

Total Assets 306,474,769

Liabilities

Accounts Payable and Other Liabilities	1,077,053
Intergovernmental Payable	15,195,345

Total Liabilities 16,272,398

Deferred Inflows of Resources

Property Taxes	<u>265,915,810</u>
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Net Position

Restricted for:	
Individuals, Organizations and Other Governments	<u><u>\$24,286,561</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, 2020

Additions	
Intergovernmental	\$23,694,766
Amounts Received as Fiscal Agent	21,585,118
Licenses, Permits and Fees for Other Governments	1,187,077
Fines and Forfeitures for Other Governments and Individuals	58,798,726
Property Tax and Special Assessment Collections for Other Governments	268,811,242
Amounts Received for Others	<u>87,791</u>
<i>Total Additions</i>	<u>374,164,720</u>
Deductions	
Distributions of State Funds to Other Governments	23,664,994
Distributions as Fiscal Agent	19,963,596
Licenses, Permits and Fees Distributions to Other Governments	1,184,682
Fines and Forfeitures Distributions to Other Governments and Individuals	340,225
Property Tax and Special Assessment Distributions to Other Governments	260,589,590
Distributions to State	58,460,602
Other Distributions	<u>8,466</u>
<i>Total Deductions</i>	<u>364,212,155</u>
<i>Net Increase in Fiduciary Net Position</i>	9,952,565
<i>Net Position Beginning of Year</i>	<u>14,333,996</u>
<i>Net Position End of Year</i>	<u><u>\$24,286,561</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, 2020

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, 2020

The County is associated with certain organizations which are defined as Joint Ventures, Jointly Governed Organizations, Risk Sharing Pool, and Related Organizations. These organizations are presented in Notes 20, 21, 22, and 23 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 31.

Note 2 – Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

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

Medina County, Ohio
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For the Year Ended December 31, 2020

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, 2020

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.

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.

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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 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 27 and 28.

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

Medina County, Ohio
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31, 2020, but which were levied to finance 2021 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 27 and 28).

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.

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".

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 2020, 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, foreign holdings, municipal holdings, and STAR Ohio. Investments, except for commercial paper and STAR Ohio, are reported at fair value. The County's commercial paper is measured at amortized cost, as it is a highly liquid debt instrument with a remaining maturity at the time of purchase of less than one year.

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 2020, 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 \$100 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 2020 amounted to \$3,644,053, which includes \$3,181,401 assigned from other County funds.

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

Restricted Assets

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

Medina County, Ohio
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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:

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

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

Contributions of Capital

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

Medina County, Ohio
Notes to the Basic Financial Statements
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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.

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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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.

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 2021’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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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.

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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 3 – Changes in Accounting Principle and Restatement of Net Position

For 2020, the County implemented the Governmental Accounting Standard Board’s (GASB) Statement No. 83, Certain Asset Retirement Obligations. GASB Statement 83 addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. The implementation of GASB Statement No. 83 had no effect on net position as of December 31, 2019. During 2020, it was determined that voting machines capital assets and their related capital lease were not properly reported in the 2019 financial statements. The restatement for these items had the following effect on net position as of December 31, 2019:

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Medina County Port Authority
Net Position, December 31, 2019	\$42,305,188	\$224,307,413	\$266,612,601	(\$6,449,596)
Adjustments:				
Capital Assets	988,098	0	988,098	0
Capital Lease	(761,059)	0	(761,059)	0
Restated Net Position, December 31, 2019	<u>\$42,532,227</u>	<u>\$224,307,413</u>	<u>\$266,839,640</u>	<u>(\$6,449,596)</u>

Note 4 – Accountability and Compliance

Accountability

The following funds had a deficit fund balance as of December 31, 2020:

Special Revenue Funds:	
Child Support Enforcement	\$233,084
Community Development Block Grant	15,807
Community Oriented Policing Services	57,040
Juvenile Detention Center Donations	49,295
Sheriff Special Projects	269,089
Title IV-D	46,913
Victim Assistance	1,464
Debt Service Fund:	
Special Assessment Bond Retirement	479,466
Capital Projects Fund:	
County Capital Improvements	1,338,577

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Compliance

Contrary to Ohio Revised Code Section 5705.39, the public assistance special revenue fund had original appropriations in excess of certified available resources, as of December 31, 2020, in the amount of \$807,206.

Contrary to Ohio Revised Code Section 5705.41(B), the general fund had expenditures plus encumbrances in excess of final appropriations as of December 31, 2020:

	Final Appropriations	Actual Expenditures	Variance
General Fund			
Auditor - General			
Other	\$1,611	\$28,582	(\$26,971)

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

Special Revenue Funds:

Community Development Block Grant	\$15,294
Community Housing Improvement	44,326
Community Oriented Policing Services	53,615
Juvenile Detention Center Donations	72,221
Sheriff Special Projects	250,896
Title IV-D	27,850
Victim Assistance	1,143

Debt Service Fund:

Special Assessment Bond Retirement	60,443
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These cash deficits are a result of monies being expended with the expectation that the County will be reimbursed during 2021.

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

Note 5 – Budgetary Basis of Accounting

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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	\$11,111,428	\$1,475,828	\$266,893	(\$18,186)
Net Adjustment for Revenue Accruals	(328,075)	(83,359)	(190,358)	(11,396)
Beginning Fair Value Adjustment for Investments	216,977	0	0	0
Ending Fair Value Adjustment for Investments	(2,105,145)	0	0	0
Beginning Unrecorded Cash	35,144	0	0	0
Ending Unrecorded Cash	(11,934)	0	0	(200)
Net Adjustment for Expenditure Accruals	(449,684)	210,332	219,654	137,384
Encumbrances	(1,538,406)	(1,039,216)	0	(376,279)
Budget Basis	<u>\$6,930,305</u>	<u>\$563,585</u>	<u>\$296,189</u>	<u>(\$268,677)</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.

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;

Medina County, Ohio
Notes to the Basic Financial Statements
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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.
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.

Medina County, Ohio
Notes to the Basic Financial Statements
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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, 2020, \$1,286,131 of the County's total bank balance of \$35,858,809 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, 2020, the County's Achievement Center special revenue fund had a cash balance of \$88,627 with NEON, a jointly governed organization (See Note 21). The money is held by NEON in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments with NEON as a whole may be obtained from their audit report. To obtain financial information, write to the North East Ohio Network, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515-1895.

Investments

Investments are reported at fair value. As of December 31, 2020, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Standard & Poor's Rating	Percent of Total Investments
Amortized Cost:				
Commercial Paper	\$19,053,656	Less than one year	A-1/A-1+	15.95 %
Net Asset Value Per Share:				
STAR Ohio	4,405,784	Less than one year	N/A	N/A
Fair Value - Level 1 Inputs:				
First American Funds Treasury Obligations	2,585,156	Less than one year	N/A	N/A
Fair Value - Level 2 Inputs:				
Federal National Mortgage Association Bonds	9,069,954	Less than five years	AA+	7.59
Federal Home Loan Bank Bonds	2,964,707	Less than five years	AA+	N/A
Federal Farm Credit Bank Bonds	36,098,260	Less than five years	AA+	30.22
Federal Home Loan Mortgage Corporation Bonds	12,391,562	Less than five years	AA+	10.37
Negotiable Certificates of Deposit	22,136,426	Less than five years	N/A	18.53
United States Treasury Notes	6,340,566	Less than five years	N/A	5.31
Foreign Holdings	2,499,985	Less than five years	N/A	N/A
Municipal Holdings	1,894,923	Less than two years	N/A	N/A
Total Investments	<u>\$119,440,979</u>			<u>87.97 %</u>

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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, 2020. 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. Commercial paper carries ratings from A-1 to A-1+ by Standard & Poor's. First American Funds Treasury Obligations, negotiable certificates of deposit, United States Treasury Notes, and foreign and municipal holdings 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.

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 2020 for real and public utility property taxes represents collections of 2019 taxes.

2020 real property taxes were levied after October 1, 2020, on the assessed value as of January 1, 2020, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2020 real property taxes are collected in and intended to finance 2021.

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. 2020 public utility property taxes which became a lien December 31, 2019, are levied after October 1, 2020, and are collected in 2021 with real property taxes.

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For the Year Ended December 31, 2020

The full tax rate for all County operations for the year ended December 31, 2020, was \$8.07 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2020 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	
Residential/Agricultural	\$4,750,901,140
Other Real Estate	908,996,440
Personal Property	
Public Utility	411,311,900
Total Valuation	<u>\$6,071,209,480</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, 2020, and for which there is an enforceable claim. In governmental funds, the portion of the receivable not levied to finance 2020 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue, while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Note 8 – Sales and Use Tax

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

Proceeds of the sales tax are credited to the general and achievement center funds. Proceeds of the school sales tax are credited to the school sales tax special revenue fund. A receivable is recognized at year end for amounts that will be received from sales which occurred during 2020.

Note 9 – Receivables

Receivables at December 31, 2020, consisted of property taxes, sales taxes, interest, loans, special assessments, accounts (billings for user charged services, including unbilled utility services) and intergovernmental receivables arising from grants, entitlements and shared revenues. All receivables are considered collectible in full, including accounts receivable which, if delinquent, may be certified and collected as special assessment, subject to foreclosure for nonpayment. All receivables, except property taxes, loans and special assessments, are expected to be collected within one year. Property taxes, although ultimately collectable, include some portion of delinquencies that will not be collected within one year.

Special assessments expected to be collected in more than one year amount to \$3,435,810 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$121,687.

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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 \$9,990,000. The total amount contributed by the general fund of the County was \$6,639,338 at December 31, 2020, 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, 2020, includes accumulated interest of \$1,098,859, of which \$797,203 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 \$315,290, of which \$271,312 is due in more than one year.

A summary of the principal items of intergovernmental receivables follows:

<i>Governmental Activities:</i>	
Homestead and Rollback	\$2,133,891
Gasoline Tax	1,428,741
Motor Vehicle License Registration	1,376,508
Casino Monies	1,072,219
Permissive Tax	1,043,703
Local Government	898,446
Board of Elections	538,308
Achievement Center Grants and Subsidies	536,977
Other	242,632
Cents Per Gallon	216,718
Transportation Program Grants and Subsidies	190,967
Ohio Department of Transportation Grants and Subsidies	136,749
Auto Title	135,900
Community Safety Awareness Subsidies	108,547
Sheriff's Receivable	89,295
Juvenile Detention Center Donations Subsidies	83,119
County Prosecutor	75,071
Community Housing Improvement Grants and Subsidies	64,665
ADAMH Grants and Subsidies	55,625
Municipal Fine Distribution	28,610
Community Development Grants and Subsidies	27,562
Office for Older Adults Grants and Subsidies	27,096
Victim Assistance Grants and Subsidies	5,610
Ohio Criminal Justice Services Grants and Subsidies	5,219
Delinquent Advertising	4,737
Safe Communities Grants and Subsidies	4,598
<i>Total Governmental Activities</i>	<u><u>\$10,531,513</u></u>

Medina County, Ohio
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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.

Note 10 – Tax Abatements

As of December 31, 2020, 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 2020 Taxes Abated
<i>Community Reinvestment Areas:</i>	
City of Brunswick:	
Residential	\$25,926
Commercial	155,245
City of Medina:	
Residential	1,582
Commercial	199,647
City of Wadsworth	61,678
Village of Seville	35,553
Hinckley Township	15,514
Liverpool Township	65,409
Montville Township	19,656
Granger Township	15,522
Sharon Township	40,486
Total Taxes Abated	\$636,218

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 2020 due to the installation of an automated system.

Medina County, Ohio
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Note 12 – Capital Assets

Capital asset activity for the year ended December 31, 2020, was as follows:

	Balance 01/01/20	Additions	Deletions	Balance 12/31/20
<i>Governmental Activities:</i>				
Capital Assets not being depreciated:				
Land	\$2,811,485	\$0	\$0	\$2,811,485
Construction in Progress	386,435	148,911	(294,801)	240,545
Total Capital Assets not being depreciated	<u>3,197,920</u>	<u>148,911</u>	<u>(294,801)</u>	<u>3,052,030</u>
Capital Assets being depreciated:				
Buildings	55,255,709	1,441,841	0	56,697,550
Improvements Other Than Buildings	8,701,597	1,805,420	0	10,507,017
Equipment	17,651,778	1,415,286	(665,551)	18,401,513
Infrastructure:				
Bridges	27,062,547	1,622,034	0	28,684,581
Roads	35,328,184	0	0	35,328,184
Culverts	5,114,030	627,238	0	5,741,268
Signals	309,835	0	0	309,835
Total Capital Assets being depreciated	<u>149,423,680</u>	<u>6,911,819</u>	<u>(665,551)</u>	<u>155,669,948</u>
Accumulated Depreciation:				
Buildings	(24,886,298)	(1,088,207)	0	(25,974,505)
Improvements Other Than Buildings	(1,624,686)	(258,178)	0	(1,882,864)
Equipment	(11,187,292)	(1,309,937)	640,745	(11,856,484)
Infrastructure:				
Bridges	(7,556,896)	(541,248)	0	(8,098,144)
Roads	(34,735,358)	(42,333)	0	(34,777,691)
Culverts	(1,218,820)	(102,202)	0	(1,321,022)
Signals	(309,815)	0	0	(309,815)
Total Accumulated Depreciation	<u>(81,519,165)</u>	<u>(3,342,105) *</u>	<u>640,745</u>	<u>(84,220,525)</u>
Capital Assets being depreciated, net	<u>67,904,515</u>	<u>3,569,714</u>	<u>(24,806)</u>	<u>71,449,423</u>
Governmental Activities Capital Assets, Net	<u>\$71,102,435</u>	<u>\$3,718,625</u>	<u>(\$319,607)</u>	<u>\$74,501,453</u>

* Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$920,578
Judicial	57,352
Public Safety	321,452
Public Works	1,225,054
Health	478,853
Human Services	338,816
Total	<u>\$3,342,105</u>

Medina County, Ohio
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	Balance 01/01/20	Additions	Deletions	Balance 12/31/20
<i>Business-Type Activities:</i>				
Capital Assets not being depreciated:				
Land	\$1,001,720	\$0	\$0	\$1,001,720
Construction in Progress	37,878,120	3,587,281	(38,503,159)	2,962,242
Total Capital Assets not being depreciated	<u>38,879,840</u>	<u>3,587,281</u>	<u>(38,503,159)</u>	<u>3,963,962</u>
Capital Assets being depreciated:				
Buildings	18,363,399	1,510,293	0	19,873,692
Improvements Other Than Buildings	108,458,750	0	0	108,458,750
Equipment	6,614,101	188,130	0	6,802,231
Infrastructure:				
Sewer Lines	151,478,994	42,444,087	0	193,923,081
Water Lines	136,493,005	6,868,544	0	143,361,549
Total Capital Assets being depreciated	<u>421,408,249</u>	<u>51,011,054</u>	<u>0</u>	<u>472,419,303</u>
Accumulated Depreciation:				
Buildings	(10,193,730)	(354,343)	0	(10,548,073)
Improvements Other Than Buildings	(88,491,559)	(1,631,470)	0	(90,123,029)
Equipment	(4,910,984)	(411,370)	0	(5,322,354)
Infrastructure:				
Sewer Lines	(46,984,062)	(3,628,435)	0	(50,612,497)
Water Lines	(33,690,002)	(2,708,125)	0	(36,398,127)
Total Accumulated Depreciation	<u>(184,270,337)</u>	<u>(8,733,743)</u>	<u>0</u>	<u>(193,004,080)</u>
Capital Assets being depreciated, net	<u>237,137,912</u>	<u>42,277,311</u>	<u>0</u>	<u>279,415,223</u>
Business-Type Activities Capital Assets, Net	<u>\$276,017,752</u>	<u>\$45,864,592</u>	<u>(\$38,503,159)</u>	<u>\$283,379,185</u>

During the year, \$5,134,040 in sewer lines and \$6,327,056 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 2020, the County contracted with County Risk Sharing Authority, Incorporated (CORSA), a risk sharing pool (See Note 22), 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
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	<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	4,000,000
Excess Liability	5,000,000
Property	348,850,038
Equipment Breakdown	100,000,000
Crime	1,000,000
County Home Medical Liability	2,000,000
Jail Medical Liability	1,000,000
Foster Parents	6,000,000
Underground Fiber Optic Lines	1,318,120

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

Insurance Benefits

The County established a limited risk management program in 1987 for employee health insurance benefits. A third party administrator, Medical Mutual of Ohio, reviews and pays all claims on behalf of the County. During 2020, depending on the type of coverage the employee selects, the monthly premium paid by the County ranged from \$304 to \$852 for single coverage, from \$842 to \$2,023 for single plus-one coverage, and from \$1,200 to \$3,186 for family coverage. Employee contributions ranged from \$0 to \$139 for single coverage, from \$0 to \$330 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 \$13,251,446.

The liability for unpaid claims costs of \$1,073,349 reported in the fund at December 31, 2020, 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 2019 and 2020 were:

Year	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2019	\$762,613	\$11,048,910	\$10,118,571	\$1,692,952
2020	1,692,952	9,016,492	9,636,095	1,073,349

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.

Medina County, Ohio
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The claims liability of \$9,769 reported in the fund at December 31, 2020, 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, 2020, 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 2019 and 2020 were:

Year	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2019	\$16,574	\$155,407	\$155,460	\$16,521
2020	16,521	111,581	118,333	9,769

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.

Note 15 – Capital Lease

During 2019, the County entered into a capital lease with Huntington Public Capital Corporation for voting machines, which will end in 2022. The lease meets the criteria for capital leases. The assets were capitalized at the present value of the minimum lease payments at the time the lease was entered into. The lease is secured by the related property.

The assets acquired through the capital lease is as follows:

Asset:	Governmental Activities
Voting Machines	\$1,031,059
Less: Accumulated Depreciation	(146,066)
Total	<u>\$884,993</u>

Such agreements provide for minimum, annual lease payments as follows:

2021 Lease Payment	Governmental Activities
2022 Lease Payment	\$269,079
Total Lease Payments	<u>269,079</u>
Less: Amount Representing Interest	538,158
Present Value of Minimum Lease Payment	(23,283)
	<u>\$514,875</u>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 16 – Long-Term Obligations

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

	Original Issue 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
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	2020
Gateway Drive	2003	5.75-6.00	415,000	2023
OPWC Loans from Direct Borrowings:				
Granger Road Bridge #4 Replacement	2014	0.00	57,966	2044
Seville Road and Lovers Lane Improvements	2014	0.00	22,924	2045
Voting Machines Capital Lease	2019	3.00	1,031,059	2022
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
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

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Medina County, Ohio
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For the Year Ended December 31, 2020

	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	2020
Water System Expansion	1999	6.32	1,216,567	2024
Metzger, Muntz and Sleepy Hollow	2001	5.56	942,260	2020
Northwest Storage	2001	4.38	3,960,550	2020
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
Sharon Township Water and Sewer Improvements	2020	1.87	2,395,552	Not Finalized
<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	2040
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
Sanitary Sewer Rehabilitation and Replacement	2020	0.00	181,911	2040
<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, 2020

A schedule of changes in bonds and other long-term obligations of the County during 2020 follows:

	Balance January 1, 2020	Additions	Reductions	Balance December 31, 2020	Amount Due In One Year
Governmental Activities:					
General Obligation Bonds:					
2009 Refunding Bonds - Term	\$1,550,000	\$0	\$220,000	\$1,330,000	\$225,000
Premium	25,415	0	2,675	22,740	0
2012 Permanent Improvement Bonds - Serial	100,000	0	100,000	0	0
2012 Permanent Improvement Bonds - Term	770,000	0	0	770,000	100,000
Premium	28,454	0	3,556	24,898	0
2015 Various Purpose - Serial	4,145,000	0	350,000	3,795,000	360,000
Premium	181,414	0	16,492	164,922	0
<i>Direct Placement:</i>					
2016 Various Purpose - Serial	1,290,000	0	175,000	1,115,000	175,000
Total General Obligation Bonds	8,090,283	0	867,723	7,222,560	860,000
Special Assessment Bonds with Government Commitment:					
Water Improvements #5	50,000	0	50,000	0	0
Gateway Drive	90,000	0	30,000	60,000	30,000
Total Special Assessment Bonds	140,000	0	80,000	60,000	30,000
OPWC Loans from Direct Borrowings:					
Granger Road Bridge #4 Replacement	47,339	0	1,932	45,407	1,932
Seville Road and Lovers Lane Improvements	19,485	0	764	18,721	764
Total OPWC Loans from Direct Borrowings	66,824	0	2,696	64,128	2,696
Other Long-Term Liabilities:					
Voting Machines Capital Lease	761,059	0	246,184	514,875	253,633
Compensated Absences	6,404,689	1,452,131	541,113	7,315,707	694,437
Total Other Long-Term Liabilities	7,165,748	1,452,131	787,297	7,830,582	948,070
Net Pension Liability:					
OPERS	86,841,353	0	28,218,228	58,623,125	0
STRS	2,303,575	291,532	0	2,595,107	0
Total Net Pension Liability	89,144,928	291,532	28,218,228	61,218,232	0
Net OPEB Liability:					
OPERS	41,094,828	0	380,042	40,714,786	0
Total Governmental Activities	\$145,702,611	\$1,743,663	\$30,335,986	\$117,110,288	\$1,840,766

Medina County, Ohio
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For the Year Ended December 31, 2020

	Balance January 1, 2020	Additions	Reductions	Balance December 31, 2020	Amount Due in One Year
Business-Type Activities:					
OWDA Loans from Direct Borrowings:					
<i>Medina County Sewer District:</i>					
Medina City Rehabilitation	\$57,642	\$0	\$57,642	\$0	\$0
Liverpool Treatment	7,336,662	0	2,359,784	4,976,878	2,444,539
Plum Creek	249,802	0	122,648	127,154	127,154
Route 252 Sewer	100,887	0	39,175	61,712	40,738
Reservoir Sewer Replacement	394,335	0	73,029	321,306	75,838
Valley City Sanitary Pump Station Replacement	587,219	0	80,572	506,647	83,910
Brunswick Sanitary Sewer Replacement	612,405	0	61,599	550,806	64,143
Sanitary Sewer Replacement	921,613	0	81,108	840,505	84,475
Sewer Replacement and Rehabilitation	998,587	0	67,296	931,291	69,268
Rustic Hills Sanitary Sewers	1,853,106	0	116,479	1,736,627	120,318
Poe Road Sewer Extension and Marks Road Lift Station	81,538	0	4,277	77,261	4,420
RCP Trunk Sewer Relining	194,460	0	10,198	184,262	10,431
Sanitary Sewer Rehabilitation and Replacement	207,448	0	102,661	104,787	104,787
Liverpool Digester	35,434,204	0	1,480,248	33,953,956	0
Sewer Rehabilitation	367,419	0	118,737	248,682	122,435
Total Medina County Sewer District	49,397,327	0	4,775,453	44,621,874	3,352,456
<i>Medina County Water District:</i>					
Route 162 Water Tower/Avon Lake	199,031	0	199,031	0	0
Water System Expansion	742,894	0	152,096	590,798	159,236
Metzger Muntz and Sleepy Hollow	75,516	0	75,516	0	0
Northwest Storage	294,750	0	294,750	0	0
Lester Wolff	193,033	0	93,473	99,560	99,560
Spieth Road Waterline	1,459,309	0	463,228	996,081	486,061
Waterline and Pump Station	598,053	0	190,261	407,792	199,211
Remsen, Huffman, Hamlin Roads	133,279	0	51,481	81,798	53,903
Granger Tanks	188,924	0	73,388	115,536	76,278
Water System Expansion	1,094,250	0	254,999	839,251	266,994
Waterline Extensions	934,302	0	170,959	763,343	178,563
Foskett/Station/Beck Roads Waterline	412,988	0	75,569	337,419	78,931
State Route 18 Waterline Relocation	298,519	0	49,726	248,793	51,658
Waterline Extensions	633,562	0	103,942	529,620	108,684
Hinckley Township Storage and Water Tank	1,374,419	0	173,804	1,200,615	180,825
Granger and Medina Townships Waterline	1,291,228	0	163,284	1,127,944	169,880
Hinckley Township Waterline and Ledge Road Pump	1,238,444	0	145,880	1,092,564	151,402
Chatham Township Waterlines	1,655,297	0	194,721	1,460,576	202,171
Water Meters and Meter Shop	844,796	0	114,413	730,383	119,689
Plum Creek Waterline	360,398	0	36,250	324,148	37,748
Hinckley Waterline Phase 3	719,783	0	73,167	646,616	75,988
Westfield Center Water System Purchase	394,262	0	43,321	350,941	44,903
Westfield Center Water Plant Improvement	2,770,543	0	129,886	2,640,657	135,412
Hinckley Township Waterlines	1,836,687	0	99,031	1,737,656	101,964
Fenn Pearl Waterline Relocation and Tank Painting	1,835,348	0	90,591	1,744,757	92,935
Waterline Relocation and Route 162 Tower Painting	1,088,682	0	54,085	1,034,597	0
Westfield Tower Painting	211,248	0	67,933	143,315	70,386
Sharon Township Water and Sewer Improvements	0	2,395,552	0	2,395,552	0
Total Medina County Water District	22,879,545	2,395,552	3,634,785	21,640,312	3,142,382
<i>Medina County Solid Waste District:</i>					
MRF Equipment	282,832	0	108,691	174,141	114,560
Solid Waste District Building and Site Improvements	1,223,618	274,352	26,624	1,471,346	54,590
Total Medina County Solid Waste District	1,506,450	274,352	135,315	1,645,487	169,150
Total OWDA Loans from Direct Borrowings	\$73,783,322	\$2,669,904	\$8,545,553	\$67,907,673	\$6,663,988

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Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

	Balance January 1, 2020	Additions	Reductions	Balance December 31, 2020	Amount Due in One Year
Business-Type Activities (continued):					
OPWC Loans from Direct Borrowings:					
<i>Medina County Sewer District:</i>					
Waterline Relocation	\$253,774	\$0	\$24,169	\$229,605	\$24,170
Sewer Rehabilitation	285,975	0	18,450	267,525	18,450
Sewer Rehabilitation and Replacement	467,500	0	27,500	440,000	27,500
Sanitary Sewer Replacement	311,173	0	0	311,173	0
Sanitary Sewer Rehabilitation and Replacement	0	181,911	4,548	177,363	9,096
<i>Medina County Water District:</i>					
Water Loop	25,191	0	16,794	8,397	8,397
Total OPWC Loans from Direct Borrowings	1,343,613	181,911	91,461	1,434,063	87,613
Other Long-Term Liabilities:					
<i>Medina County Water District:</i>					
Rural Lorain County Waterline Loan from Direct Borrowing	37,877	0	18,835	19,042	19,042
<i>All Districts:</i>					
Compensated Absences Payable	1,088,023	166,764	177,030	1,077,757	211,421
Total Other Long-Term Liabilities	1,125,900	166,764	195,865	1,096,799	230,463
Net Pension Liability:					
<i>Medina County Sewer District:</i>					
OPERS	8,472,328	0	2,535,808	5,936,520	0
<i>Medina County Water District:</i>					
OPERS	1,059,039	425,090	0	1,484,129	0
Total Net Pension Liability	9,531,367	425,090	2,535,808	7,420,649	0
Net OPEB Liability:					
<i>Medina County Sewer District:</i>					
OPERS	4,009,252	113,766	0	4,123,018	0
<i>Medina County Water District:</i>					
OPERS	501,156	529,597	0	1,030,753	0
Total Net OPEB Liability	4,510,408	643,363	0	5,153,771	0
Total Business-Type Activities	\$90,294,610	\$4,087,032	\$11,368,687	\$83,012,955	\$6,982,064

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. The capital lease will be paid out of the general fund. Compensated absences will be paid from the fund from which the employee is paid. These funds include the general, achievement center, public assistance, ADAMH, auto and gas tax, child support enforcement, computer, community safety awareness, computer, courthouse security, dog and kennel, emergency management, juvenile detention center donations, law library, office for older adults, real estate assessment, shelter care and youth services, sheriff special projects, 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 27 and 28 for additional information related to the net pension and OPEB liabilities and assets.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

During 2009, the County issued \$4,865,000 in general obligation refunding bonds at interest rates varying from 2 percent to 5 percent. Proceeds were used to refund \$3,670,000 of the outstanding county facilities improvements, prosecutor's renovations, and department of human services bonds to take advantage of lower interest rates. On December 31, 2020, \$740,000 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, 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		
	\$460,000	\$500,000	\$370,000
2021	\$225,000	\$0	\$0
2023	0	245,000	0
2025	0	0	70,000
2026	0	0	70,000
2027	0	0	75,000
2028	0	0	75,000
	\$225,000	\$245,000	\$290,000
<i>Stated Maturity</i>	<i>12/1/2022</i>	<i>12/1/2024</i>	<i>12/1/2029</i>

The remaining principal amount of the term bonds (\$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 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:

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

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

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 \$67,907,673 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 \$64,128 related to governmental activities and \$1,434,063 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 \$49,151,102 for various sewer and water projects. Since the loan repayment schedule has not yet been finalized, a repayment schedule is not included in the schedule of debt service requirements. Until a final repayment schedule is available, the County is paying based on estimates.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

The balance of these loans is as follows:

	Balance December 31, 2020	Lines of Credit
OWDA Loans Not Finalized:		
<i>Medina County Sewer District:</i>		
Liverpool Digester	\$33,953,956	\$38,754,056
<i>Medina County Water District:</i>		
Waterline Relocation and Route 162 Tower Painting	1,034,597	1,312,368
Sharon Township Water and Sewer Improvements	2,395,552	8,724,678
<i>Total Medina County Water District</i>	3,430,149	10,037,046
Total OWDA Loans Not Finalized	37,384,105	48,791,102
OPWC Loan Not Finalized:		
<i>Medina County Sewer District:</i>		
Sanitary Sewer Replacement	311,173	360,000
Total Loans Not Finalized	\$37,695,278	\$49,151,102

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 2040. 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 84 percent of net revenues and 33 percent of total gross revenues. The total principal and interest remaining to be paid on the loans is \$12,926,428 (excluding loans not finalized as described previously). Principal and interest paid for the current year were \$6,381,400, total net revenues were \$7,628,933, and total gross revenues were \$19,345,128.

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 70 percent of net revenues and 34 percent of total gross revenues. The total principal and interest remaining to be paid on the loans is \$21,204,247 (excluding loans not finalized as described previously). Principal and interest paid for the current year were \$4,459,683, total net revenues were \$6,342,612, and total gross revenues were \$13,163,863.

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 2040. 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 2020, principal and interest payments on the bonds exceeded net revenues. The total principal and interest remaining to be paid on the loan is \$2,203,579. Principal and interest paid for the current year were \$173,977, and total gross revenues were \$8,189,531.

Medina County, Ohio
Notes to the Basic Financial Statements
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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	Serial	Interest
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	445,000	72,250	185,000	27,890	190,000	8,858
2026-2030	1,780,000	200,575	535,000	46,605	195,000	4,583
Total	<u>\$3,795,000</u>	<u>\$656,925</u>	<u>\$2,100,000</u>	<u>\$317,963</u>	<u>\$1,115,000</u>	<u>\$86,300</u>

	Special Assessment Bonds		<i>From Direct Borrowings</i>
	Principal	Interest	OPWC Loans
	Principal	Interest	Principal
2021	\$30,000	\$3,600	\$2,696
2022	30,000	1,800	2,696
2023	0	0	2,697
2024	0	0	2,696
2025	0	0	2,696
2026-2030	0	0	13,482
2031-2035	0	0	13,482
2036-2040	0	0	13,481
2041-2045	0	0	10,202
Total	<u>\$60,000</u>	<u>\$5,400</u>	<u>\$64,128</u>

Business-Type Activities:

	From Direct Borrowings				
	OWDA Loans		OPWC Loans	Rural Lorain County Waterline Loan	
	Principal	Interest	Principal	Principal	Interest
2021	\$6,663,988	\$1,022,036	\$87,613	\$19,042	\$211
2022	6,431,897	790,580	79,214	0	0
2023	2,948,264	591,484	79,215	0	0
2024	2,668,270	482,442	79,214	0	0
2025	2,188,030	387,473	79,215	0	0
2026-2030	5,950,110	1,047,294	383,986	0	0
2031-2035	3,177,071	329,072	266,003	0	0
2036-2040	495,938	37,415	68,430	0	0
Total	<u>\$30,523,568</u>	<u>\$4,687,796</u>	<u>\$1,122,890</u>	<u>\$19,042</u>	<u>\$211</u>

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

Medina County, Ohio
Notes to the Basic Financial Statements
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The effects of the debt limitations described above at December 31, 2020, are an overall debt margin of \$143,898,112 and an unvoted debt margin of \$54,329,970.

Note 17 – Conduit Debt Obligations

From time to time, the County has issued Healthcare Revenue Bonds to provide financial assistance to health care organizations and Economic Development Bonds for the private-sector entities for the acquisition and construction of facilities deemed to be in the public interest. Servicing these debts is the sole obligation of the entities which received the debt proceeds. Neither the County, the State, nor any political subdivision thereof, is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2020, \$202,415,000 of these bonds had been issued. Of the \$93,255,000 issued after December 31, 1995, \$43,770,000 was still outstanding.

Note 18 – Contingent Liabilities

Grants

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

Litigation

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

Note 19 – Solid Waste Central Processing Facility

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 20 – 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, 2020, the County's equity interest in the Consortium was \$5,685,113, 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 21 – Jointly Governed Organizations

Northeast Ohio Areawide Coordinating Agency (NOACA)

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five County region. NOACA is controlled by 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 2020, the County contributed \$78,378 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 2020, the County did not contribute to the Council.

North East Ohio Network (NEON)

NEON is a council of governments formed to provide a regional effort in administrating, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Medina, Trumbull, Columbiana, Geauga, Lake, Mahoning, Portage, Ashtabula, Lorain, Summit, Wayne, Richland and Stark Counties. NEON operation is controlled by their board which is comprised of the superintendents of Developmental Disabilities of each participating County. NEON's Board exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. During 2020, 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, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 policies, 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 2020, 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 2020, the County did not contribute to the SAMWA COG.

Note 22 – 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.

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 2020 was \$487,891.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 23 – Related Organizations

Medina County Library District

The County Commissioners are responsible for appointing a voting majority of the Medina County Library District Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may issue debt and determines its own budget. The Library did not receive any funding from the County during 2020.

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 2020, the County contributed \$15,000 to the operations of the MMHA.

Note 24 – Interfund Activity

Interfund Balances

During 2020, the general fund had an interfund receivable in the amount of \$2,996,510. \$2,000,000 represents manuscript debt that was issued by the county capital improvements fund. \$931,498 represents advances to offset deficit cash. The remaining balances of \$65,012, \$8,628, \$11,396 and \$63,583 in the general, achievement center, public assistance, 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.

Interfund Payable	Interfund Receivable					Total
	General	Achievement Center	Public Assistance	Other Governmental Funds	Medina County Sewer District	
General	\$0	\$8,628	\$0	\$4,776	\$8,894	\$22,298
Achievement Center	0	0	0	1,288	1,983	3,271
Public Assistance	39,692	0	0	50,261	570	90,523
Other Governmental Funds	956,818	0	11,396	6,843	4,198	979,255
Medina County Sewer District	0	0	0	305	0	305
Medina County Water District	0	0	0	110	0	110
Total	\$996,510	\$8,628	\$11,396	\$63,583	\$15,645	\$1,095,762

Medina County, Ohio
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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 2020, there was a payment of \$250,000, resulting in a balance of \$2,000,000 at December 31, 2020. For reporting purposes, these transactions are reflected as an interfund payable and an interfund receivable in the respective funds.

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

Principal and interest requirements to retire the various purpose bond anticipation notes outstanding at December 31, 2020, are as follows:

Year	Various Purpose Bond Anticipation Notes	
	Principal	Interest
2021	\$250,000	\$60,062
2022	250,000	52,313
2023	1,500,000	23,250
Total	\$2,000,000	\$135,625

Interfund Transfers

During 2020, the general fund transferred \$178,523 to the public assistance fund and \$643,593 to other governmental funds. The achievement center special revenue fund transferred \$2,958,040 to the achievement center construction fund for various projects. The public assistance fund transferred \$1,496 to the children’s services fund in order to move its balance of Protect Ohio funding to pay for children in care. The emergency planning commission fund transferred \$40,208 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 \$317,813 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	Public Assistance	Other Governmental Funds	
Public Assistance	\$178,523	\$0	\$0	\$0	\$178,523
Other Governmental Funds	643,593	2,958,040	1,496	358,021	3,961,150
Total	\$822,116	\$2,958,040	\$1,496	\$358,021	\$4,139,673

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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, 2020, were as follows:

	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>
Governmental Activities	<u>\$4,490</u>	<u>\$337,570</u>
Business-Type Activities:		
Sewer	2,646	142,524
Water	<u>480,900</u>	<u>7,942</u>
Total Business-Type Activities	<u>483,546</u>	<u>150,466</u>
Total	<u><u>\$488,036</u></u>	<u><u>\$488,036</u></u>

Balances related to the internal proportionate share for OPEB at December 31, 2020, were as follows:

	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>
Governmental Activities	<u>\$0</u>	<u>\$150,787</u>
Business-Type Activities:		
Sewer	0	108,890
Water	<u>273,852</u>	<u>14,175</u>
Total Business-Type Activities	<u>273,852</u>	<u>123,065</u>
Total	<u><u>\$273,852</u></u>	<u><u>\$273,852</u></u>

Medina County, Ohio
Notes to the Basic Financial Statements
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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:

Fund Balances	General	Achievement Center	School Sales Tax	Public Assistance	Other Governmental	Total
<u>Nonspendable:</u>						
Inventory	\$130,372	\$29,685	\$0	\$0	\$422,379	\$582,436
Loans Principal from Component Unit	4,449,095	0	0	0	0	4,449,095
Unclaimed Funds	142,939	0	0	0	0	142,939
Interfund Loan	1,750,000	0	0	0	0	1,750,000
<i>Total Nonspendable</i>	<u>6,472,406</u>	<u>29,685</u>	<u>0</u>	<u>0</u>	<u>422,379</u>	<u>6,924,470</u>
<u>Restricted for:</u>						
Developmentally Disabled Education	0	26,381,664	0	0	0	26,381,664
County Schools Permanent Improvements	0	0	2,450,830	0	0	2,450,830
Public Assistance	0	0	0	641,857	0	641,857
ADAMH Operations	0	0	0	0	6,121,426	6,121,426
Road and Bridge Repairs	0	0	0	0	7,484,261	7,484,261
Children's Services	0	0	0	0	451,053	451,053
Community Housing Improvement	0	0	0	0	18,689	18,689
Community Safety Awareness	0	0	0	0	183,409	183,409
Computer Upgrades	0	0	0	0	1,243,068	1,243,068
Convention and Visitors Bureau	0	0	0	0	56,736	56,736
County Home Operations	0	0	0	0	476,044	476,044
Courthouse Security	0	0	0	0	1,185,705	1,185,705
Ditch Maintenance	0	0	0	0	7,932,267	7,932,267
Dog and Kennel Operations	0	0	0	0	216,708	216,708
Delinquent Tax Collections	0	0	0	0	204,114	204,114
Drug Enforcement	0	0	0	0	1,065,614	1,065,614
Emergency Management	0	0	0	0	378,696	378,696
Emergency Planning Commission	0	0	0	0	90,972	90,972
Federal Law Enforcement	0	0	0	0	277,134	277,134
Indigent Guardianship	0	0	0	0	114,942	114,942
Law Library	0	0	0	0	207,728	207,728
Marriage License	0	0	0	0	21,656	21,656
Office for Older Adults	0	0	0	0	748,193	748,193
Ohio Criminal Justice Service	0	0	0	0	133,570	133,570
Real Estate Assessment	0	0	0	0	6,420,185	6,420,185
Revolving Loan Program	0	0	0	0	352,308	352,308
Safe Communities	0	0	0	0	17,891	17,891
Shelter Care and Youth Services	0	0	0	0	527,295	527,295
Sheriff Commissary	0	0	0	0	40,395	40,395
Sheriff Donations	0	0	0	0	72,215	72,215
Social Services Levy	0	0	0	0	109,141	109,141
Transportation Program	0	0	0	0	2,019,215	2,019,215
Webcheck Program	0	0	0	0	61,991	61,991
Debt Retirement	0	0	0	0	692,003	692,003
Other Purposes	57,656	0	0	0	0	57,656
<i>Total Restricted</i>	<u>57,656</u>	<u>26,381,664</u>	<u>2,450,830</u>	<u>641,857</u>	<u>38,924,624</u>	<u>68,456,631</u>
<u>Assigned to:</u>						
Achievement Center Construction	0	0	0	0	2,017,217	2,017,217
Purchases on Order	893,750	0	0	0	0	893,750
2021 Appropriations	8,166,683	0	0	0	0	8,166,683
<i>Total Assigned</i>	<u>9,060,433</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,017,217</u>	<u>11,077,650</u>
Unassigned (Deficit)	12,226,204	0	0	0	(2,490,735)	9,735,469
Total Fund Balances	<u>\$27,816,699</u>	<u>\$26,411,349</u>	<u>\$2,450,830</u>	<u>\$641,857</u>	<u>\$38,873,485</u>	<u>\$96,194,220</u>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 26 – Significant Commitments

Contractual Commitments

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 \$2,297,000, and as of December 31, 2020, the County has paid Brandstetter Carroll, Incorporated, a total of \$784,168.

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	\$1,538,406
Achievement Center	1,039,216
Public Assistance	376,279
Other Governmental Funds	4,878,488
<i>Enterprise Funds:</i>	
Medina County Sewer District	841,688
Medina County Water District	842,739
Solid Waste Management	726,165
<i>Internal Service Funds:</i>	
Self Insurance Healthcare	2,230
Workers' Compensation	57,420
Total	<u><u>\$10,302,631</u></u>

Note 27 – 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.

Medina County, Ohio
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For the Year Ended December 31, 2020

The net pension/OPEB liability (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 liability (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 liability (asset). Resulting adjustments to the net pension/OPEB liability (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 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 28 for the required OPEB disclosures.

Plan Description – Ohio Public Employees Retirement System (OPERS)

County employees participate in the 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. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional 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 for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS' Comprehensive Annual Financial Report referenced previously for additional information, including requirements for reduced and unreduced benefits):

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
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
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
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

Final average salary 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. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

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 COLA on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the COLA is 3 percent. 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

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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.

Beginning in 2022, the combined plan will be consolidated under the traditional pension plan (defined benefit plan) and the combined plan option will no longer be available for new hires beginning in 2022.

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

	State and Local	Law Enforcement
2020 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
 2020 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 2020, the County’s contractually required contribution was \$6,753,018 for the traditional plan, \$275,376 for the combined plan and \$145,142 for the member-directed plan. Of these amounts, \$360,060 is reported as an intergovernmental payable for the traditional plan, \$14,692 for the combined plan, and \$6,605 for the member-directed plan.

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Plan Description – State Teachers Retirement System (STRS)

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

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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 2020 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2020, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$184,594 for 2020. Of this amount, \$9,115 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, 2019, and the net pension liability for STRS was measured as of June 30, 2020. 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:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.33413359%	0.43616497%	0.01072516%	
Prior Measurement Date	<u>0.35187971%</u>	<u>0.45107062%</u>	<u>0.01041663%</u>	
Change in Proportionate Share	<u>-0.01774612%</u>	<u>-0.01490565%</u>	<u>0.00030853%</u>	
Proportionate Share of the:				
Net Pension Liability	\$66,043,774	\$0	\$2,595,107	\$68,638,881
Net Pension Asset	0	909,508	0	909,508
Pension Expense	8,353,601	109,376	257,137	8,720,114

2020 pension expense for the member-directed defined contribution plan was \$137,966. The aggregate pension expense for all pension plans was \$8,858,080 for 2020.

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At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Outflows of Resources				
Differences between expected and actual experience	\$0	\$0	\$5,822	\$5,822
Changes of assumptions	3,527,511	93,780	139,307	3,760,598
Net difference between projected and actual earnings on pension plan investments	0	0	126,200	126,200
Changes in proportion and differences between County contributions and proportionate share of contributions	0	17,736	45,770	63,506
County contributions subsequent to the measurement date	<u>6,753,018</u>	<u>275,376</u>	<u>100,211</u>	<u>7,128,605</u>
Total Deferred Outflows of Resources	<u>\$10,280,529</u>	<u>\$386,892</u>	<u>\$417,310</u>	<u>\$11,084,731</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$835,029	\$213,526	\$16,594	\$1,065,149
Net difference between projected and actual earnings on pension plan investments	13,174,249	117,966	0	13,292,215
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>2,610,464</u>	<u>951</u>	<u>73,443</u>	<u>2,684,858</u>
Total Deferred Inflows of Resources	<u>\$16,619,742</u>	<u>\$332,443</u>	<u>\$90,037</u>	<u>\$17,042,222</u>

\$7,128,605 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 2021. 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:				
2021	(\$3,317,009)	(\$55,742)	\$55,711	(\$3,317,040)
2022	(5,089,720)	(53,529)	31,110	(5,112,139)
2023	545,542	(20,633)	71,488	596,397
2024	(5,231,044)	(63,824)	68,753	(5,226,115)
2025	0	(10,107)	0	(10,107)
Thereafter	<u>0</u>	<u>(17,092)</u>	<u>0</u>	<u>(17,092)</u>
Total	<u>(\$13,092,231)</u>	<u>(\$220,927)</u>	<u>\$227,062</u>	<u>(\$13,086,096)</u>

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Actuarial Assumptions – OPERS

Actuarial valuations of an ongoing plan involve estimates of the value 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, 2019, 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, 2019, 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	1.4 percent, simple through 2020, then 2.15 percent, simple	1.4 percent, simple through 2020, 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 2019, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 3 percent simple through 2018 then 2.15 percent simple to 1.4 percent simple through 2020 then 2.15 percent simple.

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 previously described tables.

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

During 2019, 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 17.2 percent for 2019.

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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 long-term expected 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. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.83 %
Domestic Equities	19.00	5.75
Real Estate	10.00	5.20
Private Equity	12.00	10.70
International Equities	21.00	7.66
Other investments	13.00	4.98
Total	100.00 %	5.61 %

Discount Rate The discount rate used to measure the total pension liability was 7.2 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	\$108,927,550	\$66,043,774	\$27,492,512
OPERS Combined Plan	(549,568)	(909,508)	(1,168,922)

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Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2020, 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 2020, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return *</u>
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	<u>100.00 %</u>	

* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent, but 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.

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Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2020. 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, 2020. 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, 2020.

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	\$3,694,981	\$2,595,107	\$1,663,056

Note 28 – Defined Benefit OPEB Plans

See Note 27 for a description of the net OPEB liability (asset).

Plan Description – Ohio Public Employees Retirement System (OPERS)

The 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.

The OPERS maintains a cost-sharing, multiple-employer defined benefit postemployment 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 separation, 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' Comprehensive Annual Financial Report referenced later for additional information.

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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, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, 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. For 2020, OPERS did not allocate any employer contribution to health care for members in the traditional pension plan and 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. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2020 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 \$49,493 for 2020. Of this amount, \$2,642 is reported as an intergovernmental payable.

Plan Description – State Teachers Retirement System (STRS)

The STRS of Ohio 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. 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, 2020, STRS did not allocate any employer contributions to post-employment health care.

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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, 2018, rolled forward to the measurement date of December 31, 2019, 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, 2020, 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 Current Measurement Date	0.33207769%	0.01072516%	
Proportion of the Net OPEB Liability Prior Measurement Date	<u>0.34979672%</u>	<u>0.01041663%</u>	
Change in Proportionate Share	<u>0.01771903%</u>	<u>-0.00030853%</u>	
Proportionate Share of the Net:			
OPEB Asset	\$0	\$188,494	\$188,494
OPEB Liability	45,868,557	0	45,868,557
OPEB Expense	3,747,039	(12,783)	3,734,256

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between expected and actual experience	\$1,230	\$12,078	\$13,308
Changes of assumptions	7,260,506	3,112	7,263,618
Net difference between projected and actual earnings on OPEB plan investments	0	6,606	6,606
Changes in proportionate Share and difference between County contributions and proportionate share of contributions	0	432	432
County contributions subsequent to the measurement date	<u>49,493</u>	<u>0</u>	<u>49,493</u>
Total Deferred Outflows of Resources	<u>\$7,311,229</u>	<u>\$22,228</u>	<u>\$7,333,457</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$4,194,892	\$37,545	\$4,232,437
Changes of assumptions	0	179,038	179,038
Net difference between projected and actual earnings on OPEB plan investments	2,335,615	0	2,335,615
Changes in Proportionate Share and difference between County contributions and proportionate share of contributions	<u>1,527,571</u>	<u>6,938</u>	<u>1,534,509</u>
Total Deferred Inflows of Resources	<u>\$8,058,078</u>	<u>\$223,521</u>	<u>\$8,281,599</u>

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\$49,493 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 the year ending December 31, 2021. 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
Fiscal Year Ending December 31:			
2021	\$199,824	(\$50,250)	\$149,574
2022	7	(45,778)	(45,771)
2023	1,858	(44,210)	(42,352)
2024	(998,031)	(43,237)	(1,041,268)
2025	0	(8,782)	(8,782)
Thereafter	0	(9,036)	(9,036)
Total	(\$796,342)	(\$201,293)	(\$997,635)

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, 2018, rolled forward to the measurement date of December 31, 2019. 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	3.16 percent
Prior measurement date	3.96 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current measurement date	2.75 percent
Prior measurement date	3.71 percent
Health Care Cost Trend Rate:	
Current measurement date	10.50 percent, initial 3.50 percent, ultimate in 2030
Prior measurement date	10.00 percent, initial 3.25 percent, ultimate in 2029
Actuarial Cost Method	Individual Entry Age Normal

Medina County, Ohio
Notes to the Basic Financial Statements
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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 previously described tables.

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

During 2019, 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, if any contribution are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. 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 19.7 percent for 2019.

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 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. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	36.00 %	1.53 %
Domestic Equities	21.00	5.75
Real Estate Investment Trust	6.00	5.69
International Equities	23.00	7.66
Other investments	14.00	4.90
Total	100.00 %	4.55 %

Medina County, Ohio
Notes to the Basic Financial Statements
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Discount Rate A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. 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 2.75 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 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

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 3.16 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 (2.16 percent) or one percentage point higher (4.16 percent) than the current rate:

	1% Decrease (2.16%)	Current Discount Rate (3.16%)	1% Increase (4.16%)
County's proportionate share of the net OPEB liability	\$60,026,363	\$45,868,557	\$34,532,759

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 County's proportionate share of the net OPEB liability calculated using the assumed trend rates, and the County's proportionate share of 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 2020 is 10.50 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 actuaries 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 3.50 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	\$44,515,014	\$45,868,557	\$47,204,844

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Changes between Measurement Date and Reporting Date

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are not reflected in the current year financial statements but are expected to decrease the associated OPEB liability.

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2020, 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	5.00 percent initial, 4 percent ultimate
Medicare	-6.69 percent initial, 4 percent ultimate
Prescription Drug	
Pre-Medicare	6.50 percent initial, 4 percent ultimate
Medicare	11.87 initial, 4 percent ultimate

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, 2020, 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 updated to reflect the projected fiscal year ending June 30, 2021 premium based on June 30, 2020 enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

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 27.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Discount Rate The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2020. 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, 2020. 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, 2020.

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, 2020, 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	(\$164,002)	(\$188,494)	(\$209,275)

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	(\$207,985)	(\$188,494)	(\$164,752)

Note 29 – 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 \$850 to \$6,861 over three to five years. The following schedule provides an analysis of the leased property at December 31, 2020:

	Courthouse Commons Property
Building	\$1,784,293
Less: Accumulated Depreciation	(92,188)
Leased Property, net of Depreciation	\$1,692,105

The following is a schedule by years of minimum future rentals on the operating leases as of December 31, 2020:

	Courthouse Commons Property
2021	\$95,881
2022	56,412
2023	23,988
Total Minimum Lease Payments	\$176,281

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 30 – Asset Retirement Obligations

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewage system to the Ohio EPA for approval. Through this review process, the County would be responsible to address any public safety issues associated with their wastewater treatment facilities. At this time, due to limitations associated with the existing plant's age and building materials within the plant, the engineer consulted would not have a reasonable estimate to calculate a liability for this year.

Note 31 – 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.

Restricted Cash

Under the Trust Indenture, the Authority will cause the Bond Reserve Fund to be funded with the proceeds of the Series 2010 Bonds and the Series 2020 Refunding Bonds in an amount equal to the Bond Reserve Requirement of the Series 2010 and Series 2020 Refunding Bonds, respectively. 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 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 Agreements (2010 and 2022 Series). As of 2020, the carrying amount of the Bond Reserve Fund (\$304,376) is reported as part of cash and cash equivalents with fiscal agents on the statement of net position.

The Authority did not have any restricted net position for 2020. These restricted cash balances have been offset against outstanding debt obligations.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Property, Plant, Equipment and Depreciation

Capital assets utilized by the Authority are reported on the statement of net position. All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. In addition, interest costs on financing during construction are capitalized. 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.

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 \$235,213. 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, 2020, the Authority investments are in the Morgan Stanley Institutional Liquidity Treasury Security Institute Fund with a measurement value of \$872,846. The difference as compared to the carrying value represents outstanding reconciling items cleared in the subsequent year.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Capital Assets

Capital asset activity for the year ended December 31, 2020 was as follows:

	Balance 01/01/20	Additions	Deletions	Balance 12/31/20
Capital Assets being depreciated:				
Fiber Network	\$10,529,560	\$203,009	\$0	\$10,732,569
Equipment	431,227	22,640	0	453,867
Total Capital Asset being depreciated	<u>10,960,787</u>	<u>225,649</u>	<u>0</u>	<u>11,186,436</u>
Accumulated Depreciation:				
Fiber Network	(2,513,847)	(359,443)	233,160	(2,640,130)
Equipment	(232,769)	(43,220)	82,246	(193,743)
Total Accumulated Depreciation	<u>(2,746,616)</u>	<u>(402,663)</u>	<u>315,406</u>	<u>(2,833,873)</u>
Total Capital Assets being depreciated, net	<u>\$8,214,171</u>	<u>(\$177,014)</u>	<u>\$315,406</u>	<u>\$8,352,563</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;
- (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

Medina County, Ohio
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For the Year Ended December 31, 2020

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:

\$5,090,000 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
\$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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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.

On September 30, 2020, the Medina County Port Authority issued \$9,990,000 of Development Revenue Refunding Bonds, Series 2020A and Recovery Zone Facility Refunding Bonds, Series 2020B. The bonds were issued to refund \$3,865,000 of Taxable Development Revenue Bonds, Series 2010A and \$6,415,000 of Development Revenue Bonds, Series 2010B. The bonds were issued for an eleven year period with final maturity December 31, 2030 and interest rate of 1.69 and 1.71 percent, respectively.

At the date of refunding, \$10,755,970 (including \$765,970 held in the 2010 Series Bond Reserve Fund) was used to pay off old debt. As a result, \$3,865,000 of the Taxable Development Revenue Bonds, Series 2010A and \$6,415,000 of the Development Revenue Bonds, Series 2010B are considered to be defeased. The liability of the bonds was removed from the financial statements at the time of the refunding. The issuance resulted in a difference (savings) between the cash flows required to service the old debt and the cash flows required to service the new debt of \$3,271,802 and resulted in an economic gain of \$2,546,391. The \$10,280,000 of the defeased bonds were called on December 1, 2020.

As of year-end, the total amount contributed by the County is \$5,540,479. Amounts contributed will require repayment at an interest rate of 5.42 percent. Accumulated interest owed at year-end is \$1,098,859.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Changes in long-term obligations of the Authority during the year ended December 31, 2020 consisted of the following:

Issuance	Balance January 1, 2020	Additions	Deletions	Refunded	Balance December 31, 2020
Revenue Bonds	\$10,615,000	\$0	\$335,000	\$10,280,000	\$0
Refunding Revenue Bonds	0	9,990,000	-	0	9,990,000
Loans Payable	6,129,451	509,887	0	0	6,639,338
Total	\$16,744,451	\$10,499,887	\$335,000	\$10,280,000	\$16,629,338

The annual requirements to retire debt are as follows:

	Principal	Interest	Total
2021	\$0	\$170,694	\$170,694
2022	375,000	169,173	544,173
2023	1,070,000	159,871	1,229,871
2024	1,110,000	141,374	1,251,374
2025	1,145,000	122,275	1,267,275
2026-2030	6,290,000	302,793	6,592,793
Total	\$9,990,000	\$1,066,180	\$11,056,180

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 \$9,990,000 in refunding revenue bonds. Current year principal and interest payments, as a percentage of net customer revenues, on all revenue bonds were 165 percent. The total principal and interest remaining to be paid on all revenue bonds is \$11,056,180. Principal and interest paid for the current year and total net available revenue were \$685,353 and \$415,556, 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 2020, 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 \$6,318,375 and \$1,752,091, respectively.

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, 2020 is not readably available; however, will be reported in subsequent years.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 32 – COVID-19

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 continuing emergency measures will impact subsequent periods of the County. The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either Federal or State, cannot be estimated. Additional funding will be available through the Consolidated Appropriations Act, 2021, passed by Congress on December 21, 2020 and/or the American Rescue Plan Act, passed by Congress on March 11, 2021.

Note 33 – Subsequent Event

On March 31, 2021, the County issued \$32,000,000 in general obligation bonds for the construction of a new courthouse and the renovation of the existing 1841 Courthouse Building. The bonds were sold at a premium of \$1,399,450, maturing on December 1, 2055 with an interest rate of 2.696 percent.

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 Seven Years (1) **

	2020	2019	2018
County's Proportion of the Net Pension Liability	0.33413359%	0.35187971%	0.35692566%
County's Proportionate Share of the Net Pension Liability	\$66,043,774	\$96,372,720	\$55,994,717
County's Covered Payroll	\$46,745,305	\$46,224,319	\$45,852,644
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	141.28%	208.49%	122.12%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.17%	74.70%	84.66%

(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.

2017	2016	2015	2014
0.37261861%	0.36355319%	0.36848357%	0.36848357%
\$84,615,350	\$62,971,995	\$44,443,236	\$43,439,412
\$46,736,353	\$44,007,398	\$44,007,573	\$44,078,988
181.05%	143.09%	100.99%	98.55%
77.25%	81.08%	86.45%	86.36%

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 Three Years (1) **

	2020	2019	2018
County's Proportion of the Net Pension Asset	0.43616497%	0.45107062%	0.44964920%
County's Proportionate Share of the Net Pension Asset	\$909,508	\$504,397	\$612,121
County's Covered Payroll	\$1,974,514	\$1,929,193	\$1,841,538
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	-46.06%	-26.15%	-33.24%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	145.28%	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

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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 Eight Fiscal Years (1) **

	2020	2019	2018
County's Proportion of the Net Pension Liability	0.01072516%	0.01041663%	0.01068164%
County's Proportionate Share of the Net Pension Liability	\$2,595,107	\$2,303,575	\$2,348,653
County's Covered Payroll	\$1,294,359	\$1,222,952	\$1,214,323
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	200.49%	188.36%	193.41%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.50%	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 Four Years (1) **

	2020	2019	2018	2017
County's Proportion of the Net OPEB Liability	0.33207769%	0.34979672%	0.35362600%	0.36867740%
County's Proportionate Share of the Net OPEB Liability	\$45,868,557	\$45,605,236	\$38,401,178	\$37,237,670
County's Covered Payroll	\$49,975,319	\$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	91.78%	92.24%	78.42%	74.58%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	47.80%	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 Four Fiscal Years (1) **

	2020	2019	2018	2017
County's Proportion of the Net OPEB Asset/Liability	0.01072516%	0.01041663%	0.01068164%	0.01092012%
County's Proportionate Share of the:				
Net OPEB Asset	\$188,494	\$172,525	\$171,644	\$0
Net OPEB Liability	0	0	0	426,063
County's Covered Payroll	\$1,294,359	\$1,222,952	\$1,214,323	\$1,200,536
County's Proportionate Share of the Net OPEB Asset/Liability as a Percentage of its Covered Payroll	-14.56%	-14.11%	-14.13%	35.49%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	182.10%	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 Eight Years (1) (2)

	2020	2019	2018
Net Pension Liability - Traditional Plan			
Contractually Required Contribution	\$6,753,018	\$6,729,402	\$6,654,454
Contributions in Relation to the Contractually Required Contribution	<u>(6,753,018)</u>	<u>(6,729,402)</u>	<u>(6,654,454)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$46,820,283	\$46,745,305	\$46,224,319
Pension Contributions as a Percentage of Covered Payroll	<u>14.42%</u>	<u>14.40%</u>	<u>14.40%</u>
Net Pension Asset - Combined Plan			
Contractually Required Contribution	\$275,376	\$276,432	\$270,087
Contributions in Relation to the Contractually Required Contribution	<u>(275,376)</u>	<u>(276,432)</u>	<u>(270,087)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$1,966,971	\$1,974,514	\$1,929,193
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Liability - OPEB Plan (2)			
Contractually Required Contribution	\$49,493	\$50,220	\$51,479
Contributions in Relation to the Contractually Required Contribution	<u>(49,493)</u>	<u>(50,220)</u>	<u>(51,479)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (3)	\$50,024,579	\$49,975,319	\$49,440,487
OPEB Contributions as a Percentage of Covered Payroll	<u>0.10%</u>	<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
<u>(6,140,317)</u>	<u>(5,786,236)</u>	<u>(5,442,975)</u>	<u>(5,429,807)</u>	<u>(5,871,475)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$45,852,644	\$46,736,353	\$44,007,398	\$44,007,573	\$44,078,988
<u>13.39%</u>	<u>12.38%</u>	<u>12.37%</u>	<u>12.34%</u>	<u>13.32%</u>
\$239,400	\$234,309	\$208,042	\$178,718	\$193,906
<u>(239,400)</u>	<u>(234,309)</u>	<u>(208,042)</u>	<u>(178,718)</u>	<u>(193,906)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,841,538	\$1,952,575	\$1,733,683	\$1,489,317	\$1,491,585
<u>13.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>13.00%</u>
\$524,208	\$1,023,290			
<u>(524,208)</u>	<u>(1,023,290)</u>			
<u>\$0</u>	<u>\$0</u>			
\$48,968,982	\$49,926,704			
<u>1.07%</u>	<u>2.05%</u>			

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

	2020	2019	2018
Net Pension Liability			
Contractually Required Contribution	\$184,594	\$172,742	\$176,302
Contributions in Relation to the Contractually Required Contribution	<u>(184,594)</u>	<u>(172,742)</u>	<u>(176,302)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$1,318,530	\$1,233,875	\$1,259,301
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Liability/Asset			
Contractually Required Contribution	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<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>
Total Contributions as a Percentage of Covered Payroll	<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.

2017	2016	2015	2014	2013	2012	2011
\$167,150	\$168,255	\$169,482	\$169,667	\$140,534	\$132,372	\$155,901
(167,150)	(168,255)	(169,482)	(169,667)	(140,534)	(132,372)	(155,901)
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,193,929	\$1,201,821	\$1,210,586	\$1,252,829	\$1,081,031	\$1,018,246	\$1,199,238
14.00%	14.00%	14.00%	13.54%	13.00%	13.00%	13.00%
\$0	\$0	\$0	\$5,708	\$10,810	\$10,182	\$11,992
0	0	0	(5,708)	(10,810)	(10,182)	(11,992)
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.00%	0.00%	0.00%	0.46%	1.00%	1.00%	1.00%
14.00%	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, 2020

Changes in Assumptions – OPERS Pension – 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 in prior years 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	see below	see below	see below
Investment Rate of Return	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

The assumptions related COLA or Ad Hoc COLA for Post-January 7, 2013 Retirees are as follows:

COLA or Ad Hoc COLA, Post-January 7, 2013 Retirees:

2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple

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 above described tables.

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

Medina County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2020

Changes in Assumptions – OPERS Pension – Combined Plan

For 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013 retirees as the Traditional 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:

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

For 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.

Medina County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2020

Changes in Assumptions – OPERS OPEB

Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2020	10.50 percent, initial 3.50 percent, ultimate in 2030
2019	10.00 percent, initial 3.25 percent, ultimate in 2029
2018	7.50 percent, initial 3.25 percent, ultimate in 2028

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.

Changes in Benefit Terms – STRS OPEB

For 2020, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year ending June 30, 2021 premium based on June 30, 2020 enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

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 2020; therefore, budgetary information is not provided.

Coronavirus Relief Fund – This fund accounts for and reports restricted Federal and State grant monies to assist the City in areas affected by the impact of COVID-19.

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.

(continued)

Fund Descriptions – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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.

(continued)

Fund Descriptions – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

Sheriff Commissary Fund – 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 2020; 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.

Sheriff Special Projects Fund – To account for and report the restricted grant monies from the State for various confidential projects within the sheriff's department.

Social Services Levy Fund – To account for and report restricted property tax monies to support various County social service programs.

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.

(continued)

Fund Descriptions – Nonmajor Governmental Funds (continued)

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.

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Medina County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$39,620,093	\$692,003	\$2,923,127	\$43,235,223
Cash and Cash Equivalents In Segregated Accounts	446,405	0	0	446,405
Materials and Supplies Inventory	422,379	0	0	422,379
Accounts Receivable	112,825	0	0	112,825
Intergovernmental Receivable	5,183,584	70,460	136,749	5,390,793
Interfund Receivable	63,583	0	0	63,583
Property and Other Taxes Receivable	7,720,137	1,064,568	0	8,784,705
Special Assessments Receivable	5,142	3,864,814	0	3,869,956
Loans Receivable	315,290	0	0	315,290
<i>Total Assets</i>	<u>\$53,889,438</u>	<u>\$5,691,845</u>	<u>\$3,059,876</u>	<u>\$62,641,159</u>
Liabilities				
Accounts Payable	\$1,284,959	\$0	\$55,588	\$1,340,547
Contracts Payable	297,286	0	302,193	599,479
Accrued Wages and Benefits	453,925	0	0	453,925
Payroll Withholding Payable	129,543	0	89	129,632
Accrued Interest Payable	0	0	5,167	5,167
Matured Compensated Absences Payable	15,582	0	0	15,582
Interfund Payable	499,789	479,466	2,000,000	2,979,255
Intergovernmental Payable	2,151,018	0	0	2,151,018
Unearned Revenue	19,521	0	0	19,521
<i>Total Liabilities</i>	<u>4,851,623</u>	<u>479,466</u>	<u>2,363,037</u>	<u>7,694,126</u>
Deferred Inflows of Resources				
Property Taxes	7,399,697	1,030,879	0	8,430,576
Unavailable Revenue	3,674,009	3,968,963	0	7,642,972
<i>Total Deferred Inflows of Resources</i>	<u>11,073,706</u>	<u>4,999,842</u>	<u>0</u>	<u>16,073,548</u>
Fund Balances				
Nonspendable	422,379	0	0	422,379
Restricted	38,214,422	692,003	18,199	38,924,624
Assigned	0	0	2,017,217	2,017,217
Unassigned (Deficit)	(672,692)	(479,466)	(1,338,577)	(2,490,735)
<i>Total Fund Balances</i>	<u>37,964,109</u>	<u>212,537</u>	<u>696,839</u>	<u>38,873,485</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$53,889,438</u>	<u>\$5,691,845</u>	<u>\$3,059,876</u>	<u>\$62,641,159</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property and Other Taxes	\$8,082,425	\$942,034	\$0	\$9,024,459
Property Transfer Taxes	0	597,637	0	597,637
Charges for Services	6,683,512	0	49,850	6,733,362
Fines and Forfeitures	44,554	0	0	44,554
Intergovernmental	38,506,635	122,666	2,574,949	41,204,250
Special Assessments	374,964	59,182	0	434,146
Interest	112,139	0	432	112,571
Rentals	230,218	352,819	0	583,037
Donations	329,033	0	0	329,033
Other	454,589	27,260	215,687	697,536
<i>Total Revenues</i>	<u>54,818,069</u>	<u>2,101,598</u>	<u>2,840,918</u>	<u>59,760,585</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,444,430	0	0	2,444,430
Judicial	4,035,567	0	0	4,035,567
Public Safety	10,524,530	0	0	10,524,530
Public Works	10,082,325	0	0	10,082,325
Health	5,662,058	0	0	5,662,058
Human Services	11,962,157	0	0	11,962,157
Economic Development and Assistance	4,602,740	0	0	4,602,740
Capital Outlay	0	0	5,513,553	5,513,553
Debt Service:				
Principal Retirement	2,696	925,000	0	927,696
Interest and Fiscal Charges	0	238,987	67,167	306,154
<i>Total Expenditures</i>	<u>49,316,503</u>	<u>1,163,987</u>	<u>5,580,720</u>	<u>56,061,210</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,501,566</u>	<u>937,611</u>	<u>(2,739,802)</u>	<u>3,699,375</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	13,400	0	0	13,400
Transfers In	324,272	0	3,636,878	3,961,150
Transfers Out	(40,208)	(317,813)	0	(358,021)
<i>Total Other Financing Sources (Uses)</i>	<u>297,464</u>	<u>(317,813)</u>	<u>3,636,878</u>	<u>3,616,529</u>
<i>Net Change in Fund Balances</i>	5,799,030	619,798	897,076	7,315,904
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>32,165,079</u>	<u>(407,261)</u>	<u>(200,237)</u>	<u>31,557,581</u>
<i>Fund Balances End of Year</i>	<u>\$37,964,109</u>	<u>\$212,537</u>	<u>\$696,839</u>	<u>\$38,873,485</u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020

	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	\$6,393,490	\$6,692,618	\$666,841	\$1,930,475	\$0	\$0
Cash and Cash Equivalents In Segregated Accounts	0	378	0	0	0	0
Materials and Supplies Inventory	0	422,379	0	0	0	0
Accounts Receivable	0	21,449	0	0	0	0
Intergovernmental Receivable	55,625	4,099,680	0	0	27,562	64,665
Interfund Receivable	0	2,481	0	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>\$6,449,115</u>	<u>\$11,238,985</u>	<u>\$666,841</u>	<u>\$1,930,475</u>	<u>\$27,562</u>	<u>\$64,665</u>
Liabilities						
Accounts Payable	\$160,672	\$189,453	\$7,761	\$280,205	\$11,200	\$0
Contracts Payable	121,542	127,253	0	0	16,875	0
Accrued Wages and Benefits	22,102	178,935	64,453	0	0	0
Payroll Withholding Payable	5,856	41,550	17,754	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0	0
Interfund Payable	9,284	2,935	11,396	0	15,294	44,326
Intergovernmental Payable	8,233	66,290	798,561	1,199,217	0	0
Unearned Revenue	0	0	0	0	0	0
<i>Total Liabilities</i>	<u>327,689</u>	<u>606,416</u>	<u>899,925</u>	<u>1,479,422</u>	<u>43,369</u>	<u>44,326</u>
Deferred Inflows of Resources						
Property Taxes	0	0	0	0	0	0
Unavailable Revenue	0	2,725,929	0	0	0	1,650
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>2,725,929</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,650</u>
Fund Balances						
Nonspendable	0	422,379	0	0	0	0
Restricted	6,121,426	7,484,261	0	451,053	0	18,689
Unassigned (Deficit)	0	0	(233,084)	0	(15,807)	0
<i>Total Fund Balances (Deficit)</i>	<u>6,121,426</u>	<u>7,906,640</u>	<u>(233,084)</u>	<u>451,053</u>	<u>(15,807)</u>	<u>18,689</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$6,449,115</u>	<u>\$11,238,985</u>	<u>\$666,841</u>	<u>\$1,930,475</u>	<u>\$27,562</u>	<u>\$64,665</u>

Community Oriented Policing Services	Community Safety Awareness	Computer	Convention and Visitors Bureau	Coronavirus Relief	County Home	Courthouse Security	Ditch Maintenance	Dog and Kennel
\$0	\$167,780	\$1,193,627	\$0	\$269,199	\$478,291	\$1,113,135	\$7,939,267	\$231,839
0	0	113,663	0	0	0	141,590	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	108,547	0	0	0	63,013	0	0	0
0	0	0	0	0	0	0	0	961
0	0	0	56,736	0	946,520	0	0	0
0	0	0	0	0	0	0	5,142	0
0	0	0	0	0	0	0	0	0
<u>\$0</u>	<u>\$276,327</u>	<u>\$1,307,290</u>	<u>\$56,736</u>	<u>\$269,199</u>	<u>\$1,487,824</u>	<u>\$1,254,725</u>	<u>\$7,944,409</u>	<u>\$232,800</u>
\$3,425	\$20,044	\$44,559	\$0	\$249,678	\$2,047	\$10,596	\$0	\$3,057
0	0	15,637	0	0	0	0	0	0
0	4,593	2,416	0	0	0	26,030	0	7,604
0	5,556	707	0	0	0	10,025	0	2,596
0	0	0	0	0	0	15,582	0	0
53,615	0	0	0	0	200	0	0	3
0	1,225	903	0	0	0	6,787	7,000	2,832
0	0	0	0	19,521	0	0	0	0
<u>57,040</u>	<u>31,418</u>	<u>64,222</u>	<u>0</u>	<u>269,199</u>	<u>2,247</u>	<u>69,020</u>	<u>7,000</u>	<u>16,092</u>
0	0	0	0	0	912,956	0	0	0
0	61,500	0	0	0	96,577	0	5,142	0
0	61,500	0	0	0	1,009,533	0	5,142	0
0	0	0	0	0	0	0	0	0
0	183,409	1,243,068	56,736	0	476,044	1,185,705	7,932,267	216,708
(57,040)	0	0	0	0	0	0	0	0
<u>(57,040)</u>	<u>183,409</u>	<u>1,243,068</u>	<u>56,736</u>	<u>0</u>	<u>476,044</u>	<u>1,185,705</u>	<u>7,932,267</u>	<u>216,708</u>
<u>\$0</u>	<u>\$276,327</u>	<u>\$1,307,290</u>	<u>\$56,736</u>	<u>\$269,199</u>	<u>\$1,487,824</u>	<u>\$1,254,725</u>	<u>\$7,944,409</u>	<u>\$232,800</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2020

	DRETAC	Drug Enforcement	Emergency Management	Emergency Planning Commission	Federal Law Enforcement	Indigent Guardianship
Assets						
Equity in Pooled Cash and Cash Equivalents	\$207,167	\$1,065,103	\$402,916	\$93,235	\$145,270	\$113,963
Cash and Cash Equivalents In Segregated Accounts	0	5,652	0	0	134,059	2,705
Materials and Supplies Inventory	0	0	0	0	0	0
Accounts Receivable	0	0	0	0	0	0
Intergovernmental Receivable	0	110,270	0	0	0	0
Interfund Receivable	0	0	0	0	0	0
Property and Other Taxes Receivable	0	1,656,365	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>\$207,167</u>	<u>\$2,837,390</u>	<u>\$402,916</u>	<u>\$93,235</u>	<u>\$279,329</u>	<u>\$116,668</u>
Liabilities						
Accounts Payable	\$800	\$5,046	\$7,086	\$1,933	\$2,195	\$1,726
Contracts Payable	0	0	0	0	0	0
Accrued Wages and Benefits	0	0	9,880	0	0	0
Payroll Withholding Payable	1,569	95	3,084	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0	0
Interfund Payable	684	0	0	0	0	0
Intergovernmental Payable	0	0	4,170	330	0	0
Unearned Revenue	0	0	0	0	0	0
<i>Total Liabilities</i>	<u>3,053</u>	<u>5,141</u>	<u>24,220</u>	<u>2,263</u>	<u>2,195</u>	<u>1,726</u>
Deferred Inflows of Resources						
Property Taxes	0	1,597,628	0	0	0	0
Unavailable Revenue	0	169,007	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>1,766,635</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances						
Nonspendable	0	0	0	0	0	0
Restricted	204,114	1,065,614	378,696	90,972	277,134	114,942
Unassigned (Deficit)	0	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>204,114</u>	<u>1,065,614</u>	<u>378,696</u>	<u>90,972</u>	<u>277,134</u>	<u>114,942</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$207,167</u>	<u>\$2,837,390</u>	<u>\$402,916</u>	<u>\$93,235</u>	<u>\$279,329</u>	<u>\$116,668</u>

Juvenile Detention Center Donations	Law Library	Marriage License	Office for Older Adults	Ohio Criminal Justice Service	Real Estate Assessment	Revolving Loan Program	Safe Communities	Shelter Care and Youth Services
\$0	\$222,549	\$15,022	\$841,701	\$139,181	\$6,562,345	\$37,018	\$13,293	\$593,522
0	0	6,634	0	0	0	0	0	900
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
83,119	0	0	27,096	5,219	0	0	4,598	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	315,290	0	0
<u>\$83,119</u>	<u>\$222,549</u>	<u>\$21,656</u>	<u>\$868,797</u>	<u>\$144,400</u>	<u>\$6,562,345</u>	<u>\$352,308</u>	<u>\$17,891</u>	<u>\$594,422</u>
\$0	\$10,801	\$0	\$63,263	\$5,607	\$111,810	\$0	\$0	\$35,282
0	0	0	0	0	15,979	0	0	0
0	2,204	0	21,872	3,373	7,010	0	0	18,647
0	1,000	0	6,931	612	4,850	0	0	6,300
0	0	0	0	0	0	0	0	0
71,515	0	0	6,254	0	0	0	0	0
706	816	0	8,302	543	2,511	0	0	6,898
0	0	0	0	0	0	0	0	0
<u>72,221</u>	<u>14,821</u>	<u>0</u>	<u>106,622</u>	<u>10,135</u>	<u>142,160</u>	<u>0</u>	<u>0</u>	<u>67,127</u>
0	0	0	0	0	0	0	0	0
60,193	0	0	13,982	695	0	0	0	0
<u>60,193</u>	<u>0</u>	<u>0</u>	<u>13,982</u>	<u>695</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0	0	0
0	207,728	21,656	748,193	133,570	6,420,185	352,308	17,891	527,295
(49,295)	0	0	0	0	0	0	0	0
<u>(49,295)</u>	<u>207,728</u>	<u>21,656</u>	<u>748,193</u>	<u>133,570</u>	<u>6,420,185</u>	<u>352,308</u>	<u>17,891</u>	<u>527,295</u>
<u>\$83,119</u>	<u>\$222,549</u>	<u>\$21,656</u>	<u>\$868,797</u>	<u>\$144,400</u>	<u>\$6,562,345</u>	<u>\$352,308</u>	<u>\$17,891</u>	<u>\$594,422</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2020

	Sheriff Commissary	Sheriff Donations	Sheriff Special Projects	Social Services Levy	Title IV-D	Transportation Program
Assets						
Equity in Pooled Cash and Cash Equivalents	\$0	\$78,355	\$0	\$109,141	\$0	\$1,337,557
Cash and Cash Equivalents In Segregated Accounts	40,395	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0	0
Accounts Receivable	0	0	0	0	0	91,118
Intergovernmental Receivable	0	0	0	337,586	0	190,967
Interfund Receivable	0	0	0	0	0	60,141
Property and Other Taxes Receivable	0	0	0	5,060,516	0	0
Special Assessments Receivable	0	0	0	0	0	0
Loans Receivable	0	0	0	0	0	0
<i>Total Assets</i>	<u>\$40,395</u>	<u>\$78,355</u>	<u>\$0</u>	<u>\$5,507,243</u>	<u>\$0</u>	<u>\$1,679,783</u>
Liabilities						
Accounts Payable	\$0	\$6,140	\$0	\$0	\$114	\$50,116
Contracts Payable	0	0	0	0	0	0
Accrued Wages and Benefits	0	0	15,328	0	15,725	49,167
Payroll Withholding Payable	0	0	0	0	4,868	15,148
Matured Compensated Absences Payable	0	0	0	0	0	0
Interfund Payable	0	0	247,590	0	20,381	16,312
Intergovernmental Payable	0	0	6,171	0	5,825	18,650
Unearned Revenue	0	0	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>6,140</u>	<u>269,089</u>	<u>0</u>	<u>46,913</u>	<u>149,393</u>
Deferred Inflows of Resources						
Property Taxes	0	0	0	4,889,113	0	0
Unavailable Revenue	0	0	0	508,989	0	30,345
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,398,102</u>	<u>0</u>	<u>30,345</u>
Fund Balances						
Nonspendable	0	0	0	0	0	0
Restricted	40,395	72,215	0	109,141	0	1,500,045
Unassigned (Deficit)	0	0	(269,089)	0	(46,913)	0
<i>Total Fund Balances (Deficit)</i>	<u>40,395</u>	<u>72,215</u>	<u>(269,089)</u>	<u>109,141</u>	<u>(46,913)</u>	<u>1,500,045</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$40,395</u>	<u>\$78,355</u>	<u>\$0</u>	<u>\$5,507,243</u>	<u>\$0</u>	<u>\$1,679,783</u>

Transportation Improvement	Victim Assistance	Webcheck Program	Total Nonmajor Special Revenue Funds
\$500,971	\$859	\$64,363	\$39,620,093
0	429	0	446,405
0	0	0	422,379
0	0	258	112,825
0	5,610	27	5,183,584
0	0	0	63,583
0	0	0	7,720,137
0	0	0	5,142
0	0	0	315,290
<u>\$500,971</u>	<u>\$6,898</u>	<u>\$64,648</u>	<u>\$53,889,438</u>
\$0	\$0	\$343	\$1,284,959
0	0	0	297,286
0	4,586	0	453,925
0	1,042	0	129,543
0	0	0	15,582
0	0	0	499,789
0	2,734	2,314	2,151,018
0	0	0	19,521
<u>0</u>	<u>8,362</u>	<u>2,657</u>	<u>4,851,623</u>
0	0	0	7,399,697
0	0	0	3,674,009
<u>0</u>	<u>0</u>	<u>0</u>	<u>11,073,706</u>
0	0	0	422,379
500,971	0	61,991	38,214,422
0	(1,464)	0	(672,692)
<u>500,971</u>	<u>(1,464)</u>	<u>61,991</u>	<u>37,964,109</u>
<u>\$500,971</u>	<u>\$6,898</u>	<u>\$64,648</u>	<u>\$53,889,438</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020

	ADAMH Board	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant	Community Housing Improvement	Community Oriented Policing Services
Revenues							
Property and Other Taxes	\$1,532,301	\$0	\$0	\$2,553,834	\$0	\$0	\$0
Charges for Services	0	225,824	701,190	0	0	0	0
Fines and Forfeitures	0	26,980	0	0	0	0	0
Intergovernmental	5,040,657	9,570,294	2,746,473	3,623,017	454,729	142,771	114,143
Special Assessments	0	0	0	0	0	0	0
Interest	0	103,280	0	0	0	0	0
Rentals	230,218	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0
Other	1,123	302,323	12,706	0	7,500	466	0
<i>Total Revenues</i>	<u>6,804,299</u>	<u>10,228,701</u>	<u>3,460,369</u>	<u>6,176,851</u>	<u>462,229</u>	<u>143,237</u>	<u>114,143</u>
Expenditures							
Current:							
General Government:							
Legislative and Executive	0	0	0	0	0	0	0
Judicial	0	0	3,504,023	0	0	0	0
Public Safety	0	0	0	0	0	0	181,777
Public Works	0	9,955,374	0	0	0	0	0
Health	5,267,799	0	0	0	0	0	0
Human Services	0	0	0	5,905,078	0	0	0
Economic Development and Assistance	0	0	0	0	312,096	125,147	0
Debt Service:							
Principal Retirement	0	2,696	0	0	0	0	0
<i>Total Expenditures</i>	<u>5,267,799</u>	<u>9,958,070</u>	<u>3,504,023</u>	<u>5,905,078</u>	<u>312,096</u>	<u>125,147</u>	<u>181,777</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,536,500</u>	<u>270,631</u>	<u>(43,654)</u>	<u>271,773</u>	<u>150,133</u>	<u>18,090</u>	<u>(67,634)</u>
Other Financing Sources (Uses)							
Sale of Capital Assets	0	0	0	0	0	0	0
Transfers In	0	0	0	1,496	0	0	0
Transfers Out	0	0	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,496</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>1,536,500</u>	<u>270,631</u>	<u>(43,654)</u>	<u>273,269</u>	<u>150,133</u>	<u>18,090</u>	<u>(67,634)</u>
<i>Fund Balances (Deficit) Beginning 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>	<u>10,594</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$6,121,426</u>	<u>\$7,906,640</u>	<u>(\$233,084)</u>	<u>\$451,053</u>	<u>(\$15,807)</u>	<u>\$18,689</u>	<u>(\$57,040)</u>

Community Safety Awareness	Computer	Convention and Visitors Bureau	Coronavirus Relief	County Home	Courthouse Security	Ditch Maintenance	Dog and Kennel
\$0	\$0	\$215,729	\$0	\$878,519	\$0	\$0	\$0
0	433,052	0	0	0	487,926	0	360,959
0	0	0	0	0	0	0	17,574
787,310	0	0	9,603,121	111,593	0	0	0
0	0	0	0	0	0	374,964	0
0	0	0	1,734	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	43,828	0	0	6,379
0	0	0	48	0	4,308	0	2,277
787,310	433,052	215,729	9,604,903	1,033,940	492,234	374,964	387,189
0	148,746	0	1,089,783	0	0	0	0
0	108,767	0	24,540	0	0	0	0
917,968	0	0	4,473,031	0	753,132	0	0
0	0	0	45,822	0	0	81,129	0
0	0	0	99,551	0	0	0	294,708
0	0	0	152,307	1,245,116	0	0	0
0	0	270,428	3,719,869	0	0	0	0
0	0	0	0	0	0	0	0
917,968	257,513	270,428	9,604,903	1,245,116	753,132	81,129	294,708
(130,658)	175,539	(54,699)	0	(211,176)	(260,898)	293,835	92,481
0	0	0	0	0	0	0	0
0	0	0	0	0	200,016	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	200,016	0	0
(130,658)	175,539	(54,699)	0	(211,176)	(60,882)	293,835	92,481
314,067	1,067,529	111,435	0	687,220	1,246,587	7,638,432	124,227
\$183,409	\$1,243,068	\$56,736	\$0	\$476,044	\$1,185,705	\$7,932,267	\$216,708

(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, 2020

	DRETAC	Drug Enforcement	Emergency Management	Emergency Planning Commission	Federal Law Enforcement	Indigent Guardianship	Juvenile Detention Center Donations
Revenues							
Property and Other Taxes	\$234,724	\$1,537,433	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0	23,732	0
Fines and Forfeitures	0	0	0	0	0	0	0
Intergovernmental	0	428,760	236,686	37,050	136,516	0	154,484
Special Assessments	0	0	0	0	0	0	0
Interest	0	0	0	0	333	0	0
Rentals	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	4,981
Other	25,310	0	1,500	7,089	6,019	0	0
<i>Total Revenues</i>	<u>260,034</u>	<u>1,966,193</u>	<u>238,186</u>	<u>44,139</u>	<u>142,868</u>	<u>23,732</u>	<u>159,465</u>
Expenditures							
Current:							
General Government:							
Legislative and Executive	105,991	0	0	0	0	0	0
Judicial	99,526	0	0	0	0	23,714	0
Public Safety	0	1,995,124	358,672	45,889	57,543	0	417,492
Public Works	0	0	0	0	0	0	0
Health	0	0	0	0	0	0	0
Human Services	0	0	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0	0	0
Debt Service:							
Principal Retirement	0	0	0	0	0	0	0
<i>Total Expenditures</i>	<u>205,517</u>	<u>1,995,124</u>	<u>358,672</u>	<u>45,889</u>	<u>57,543</u>	<u>23,714</u>	<u>417,492</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>54,517</u>	<u>(28,931)</u>	<u>(120,486)</u>	<u>(1,750)</u>	<u>85,325</u>	<u>18</u>	<u>(258,027)</u>
Other Financing Sources (Uses)							
Sale of Capital Assets	0	0	0	0	0	0	0
Transfers In	0	11,877	103,785	6,423	0	0	0
Transfers Out	0	0	0	(40,208)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>11,877</u>	<u>103,785</u>	<u>(33,785)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>54,517</u>	<u>(17,054)</u>	<u>(16,701)</u>	<u>(35,535)</u>	<u>85,325</u>	<u>18</u>	<u>(258,027)</u>
<i>Fund Balances (Deficit) Beginning 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>	<u>208,732</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$204,114</u>	<u>\$1,065,614</u>	<u>\$378,696</u>	<u>\$90,972</u>	<u>\$277,134</u>	<u>\$114,942</u>	<u>(\$49,295)</u>

Law Library	Marriage License	Office for Older Adults	Ohio Criminal Justice Service	Radio Systems Donations	Real Estate Assessment	Revolving Loan Program	Safe Communities
\$0	\$0	\$1,021,534	\$0	\$0	\$0	\$0	\$0
0	29,842	0	0	0	2,892,694	175,000	0
0	0	0	0	0	0	0	0
214,696	0	428,223	429,463	0	0	0	87,537
0	0	0	0	0	0	0	0
0	0	0	0	0	0	6,792	0
0	0	0	0	0	0	0	0
0	0	38,728	0	77,756	0	0	0
36,932	0	11,073	0	0	4,908	0	0
<u>251,628</u>	<u>29,842</u>	<u>1,499,558</u>	<u>429,463</u>	<u>77,756</u>	<u>2,897,602</u>	<u>181,792</u>	<u>87,537</u>
0	0	0	0	0	1,099,910	0	0
274,997	0	0	0	0	0	0	0
0	0	0	291,137	0	0	0	59,989
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	12,897	776,741	0	0	0	0	0
0	0	0	0	0	0	175,200	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>274,997</u>	<u>12,897</u>	<u>776,741</u>	<u>291,137</u>	<u>0</u>	<u>1,099,910</u>	<u>175,200</u>	<u>59,989</u>
<u>(23,369)</u>	<u>16,945</u>	<u>722,817</u>	<u>138,326</u>	<u>77,756</u>	<u>1,797,692</u>	<u>6,592</u>	<u>27,548</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	11
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11</u>
<u>(23,369)</u>	<u>16,945</u>	<u>722,817</u>	<u>138,326</u>	<u>77,756</u>	<u>1,797,692</u>	<u>6,592</u>	<u>27,559</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>(9,668)</u>
<u>\$207,728</u>	<u>\$21,656</u>	<u>\$748,193</u>	<u>\$133,570</u>	<u>\$0</u>	<u>\$6,420,185</u>	<u>\$352,308</u>	<u>\$17,891</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, 2020

	Shelter Care and Youth Services	Sheriff Commissary	Sheriff Donations	Sheriff Special Projects	Social Services Levy	Title IV-D	Transportation Program
Revenues							
Property and Other Taxes	\$0	\$0	\$0	\$0	\$108,351	\$0	\$0
Charges for Services	66,653	363,179	0	0	0	462,776	427,737
Fines and Forfeitures	0	0	0	0	0	0	0
Intergovernmental	916,955	0	0	165,857	790	0	2,818,392
Special Assessments	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0
Rentals	0	0	0	0	0	0	0
Donations	0	0	156,011	0	0	0	0
Other	8,000	0	0	0	0	0	23,007
<i>Total Revenues</i>	<u>991,608</u>	<u>363,179</u>	<u>156,011</u>	<u>165,857</u>	<u>109,141</u>	<u>462,776</u>	<u>3,269,136</u>
Expenditures							
Current:							
General Government:							
Legislative and Executive	0	0	0	0	0	0	0
Judicial	0	0	0	0	0	0	0
Public Safety	0	390,168	147,662	434,946	0	0	0
Public Works	0	0	0	0	0	0	0
Health	0	0	0	0	0	0	0
Human Services	956,778	0	0	0	0	431,402	2,357,077
Economic Development and Assistance	0	0	0	0	0	0	0
Debt Service:							
Principal Retirement	0	0	0	0	0	0	0
<i>Total Expenditures</i>	<u>956,778</u>	<u>390,168</u>	<u>147,662</u>	<u>434,946</u>	<u>0</u>	<u>431,402</u>	<u>2,357,077</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>34,830</u>	<u>(26,989)</u>	<u>8,349</u>	<u>(269,089)</u>	<u>109,141</u>	<u>31,374</u>	<u>912,059</u>
Other Financing Sources (Uses)							
Sale of Capital Assets	0	0	0	0	0	0	13,400
Transfers In	0	0	0	0	0	0	0
Transfers Out	0	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>	<u>13,400</u>
<i>Net Change in Fund Balances</i>	<u>34,830</u>	<u>(26,989)</u>	<u>8,349</u>	<u>(269,089)</u>	<u>109,141</u>	<u>31,374</u>	<u>925,459</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>492,465</u>	<u>67,384</u>	<u>63,866</u>	<u>0</u>	<u>0</u>	<u>(78,287)</u>	<u>574,586</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$527,295</u></u>	<u><u>\$40,395</u></u>	<u><u>\$72,215</u></u>	<u><u>(\$269,089)</u></u>	<u><u>\$109,141</u></u>	<u><u>(\$46,913)</u></u>	<u><u>\$1,500,045</u></u>

Transportation Improvement	Victim Assistance	Webcheck Program	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$8,082,425
0	429	32,519	6,683,512
0	0	0	44,554
170,008	87,110	0	38,506,635
0	0	0	374,964
0	0	0	112,139
0	0	0	230,218
0	1,350	0	329,033
0	0	0	454,589
<u>170,008</u>	<u>88,889</u>	<u>32,519</u>	<u>54,818,069</u>
0	0	0	2,444,430
0	0	0	4,035,567
0	0	0	10,524,530
0	0	0	10,082,325
0	0	0	5,662,058
5,730	88,692	30,339	11,962,157
0	0	0	4,602,740
<u>0</u>	<u>0</u>	<u>0</u>	<u>2,696</u>
<u>5,730</u>	<u>88,692</u>	<u>30,339</u>	<u>49,316,503</u>
<u>164,278</u>	<u>197</u>	<u>2,180</u>	<u>5,501,566</u>
0	0	0	13,400
0	664	0	324,272
<u>0</u>	<u>0</u>	<u>0</u>	<u>(40,208)</u>
<u>0</u>	<u>664</u>	<u>0</u>	<u>297,464</u>
164,278	861	2,180	5,799,030
<u>336,693</u>	<u>(2,325)</u>	<u>59,811</u>	<u>32,165,079</u>
<u>\$500,971</u>	<u>(\$1,464)</u>	<u>\$61,991</u>	<u>\$37,964,109</u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2020

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$692,003	\$0	\$692,003
Intergovernmental Receivable	70,460	0	70,460
Property and Other Taxes Receivable	1,064,568	0	1,064,568
Special Assessments Receivable	0	3,864,814	3,864,814
<i>Total Assets</i>	<u>\$1,827,031</u>	<u>\$3,864,814</u>	<u>\$5,691,845</u>
Liabilities			
Interfund Payable	\$0	\$479,466	\$479,466
Deferred Inflows of Resources			
Property Taxes	1,030,879	0	1,030,879
Unavailable Revenue	104,149	3,864,814	3,968,963
<i>Total Deferred Inflows of Resources</i>	<u>1,135,028</u>	<u>3,864,814</u>	<u>4,999,842</u>
Fund Balances			
Restricted	692,003	0	692,003
Unassigned (Deficit)	0	(479,466)	(479,466)
<i>Total Fund Balances (Deficit)</i>	<u>692,003</u>	<u>(479,466)</u>	<u>212,537</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$1,827,031</u>	<u>\$3,864,814</u>	<u>\$5,691,845</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2020

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Revenues			
Property and Other Taxes	\$942,034	\$0	\$942,034
Property Transfer Taxes	597,637	0	597,637
Intergovernmental	122,666	0	122,666
Special Assessments	0	59,182	59,182
Rentals	352,819	0	352,819
Other	27,260	0	27,260
<i>Total Revenues</i>	<u>2,042,416</u>	<u>59,182</u>	<u>2,101,598</u>
Expenditures			
Debt Service:			
Principal Retirement	845,000	80,000	925,000
Interest and Fiscal Charges	230,812	8,175	238,987
<i>Total Expenditures</i>	<u>1,075,812</u>	<u>88,175</u>	<u>1,163,987</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	966,604	(28,993)	937,611
Other Financing Uses			
Transfers Out	(317,813)	0	(317,813)
<i>Net Change in Fund Balances</i>	648,791	(28,993)	619,798
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>43,212</u>	<u>(450,473)</u>	<u>(407,261)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$692,003</u></u>	<u><u>(\$479,466)</u></u>	<u><u>\$212,537</u></u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2020

	Achievement Center Construction	County Capital Improvements	Highway ODOT	Total Nonmajor Capital Projects Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,017,217	\$905,910	\$0	\$2,923,127
Intergovernmental Receivable	0	0	136,749	136,749
<i>Total Assets</i>	<u>\$2,017,217</u>	<u>\$905,910</u>	<u>\$136,749</u>	<u>\$3,059,876</u>
Liabilities				
Accounts Payable	\$0	\$55,588	\$0	\$55,588
Contracts Payable	0	183,643	118,550	302,193
Payroll Withholding Payable	0	89	0	89
Accrued Interest Payable	0	5,167	0	5,167
Interfund Payable	0	2,000,000	0	2,000,000
<i>Total Liabilities</i>	<u>0</u>	<u>2,244,487</u>	<u>118,550</u>	<u>2,363,037</u>
Fund Balances				
Restricted	0	0	18,199	18,199
Assigned	2,017,217	0	0	2,017,217
Unassigned (Deficit)	0	(1,338,577)	0	(1,338,577)
<i>Total Fund Balances (Deficit)</i>	<u>2,017,217</u>	<u>(1,338,577)</u>	<u>18,199</u>	<u>696,839</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$2,017,217</u>	<u>\$905,910</u>	<u>\$136,749</u>	<u>\$3,059,876</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2020

	Achievement Center Construction	County Capital Improvements	State Issue II	Highway ODOT	Total Nonmajor Capital Projects Funds
Revenues					
Charges for Services	\$0	\$49,850	\$0	\$0	\$49,850
Intergovernmental	0	89,670	349,096	2,136,183	2,574,949
Interest	0	432	0	0	432
Other	0	215,687	0	0	215,687
<i>Total Revenues</i>	<u>0</u>	<u>355,639</u>	<u>349,096</u>	<u>2,136,183</u>	<u>2,840,918</u>
Expenditures					
Capital Outlay	1,310,972	1,735,501	349,096	2,117,984	5,513,553
Debt Service:					
Interest and Fiscal Charges	0	67,167	0	0	67,167
<i>Total Expenditures</i>	<u>1,310,972</u>	<u>1,802,668</u>	<u>349,096</u>	<u>2,117,984</u>	<u>5,580,720</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,310,972)	(1,447,029)	0	18,199	(2,739,802)
Other Financing Sources					
Transfers In	2,958,040	678,838	0	0	3,636,878
<i>Net Change in Fund Balances</i>	1,647,068	(768,191)	0	18,199	897,076
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>370,149</u>	<u>(570,386)</u>	<u>0</u>	<u>0</u>	<u>(200,237)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$2,017,217</u>	<u>(\$1,338,577)</u>	<u>\$0</u>	<u>\$18,199</u>	<u>\$696,839</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, 2020

	Self Insurance Healthcare	Workers' Compensation	Total
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$1,796,295	\$604,810	\$2,401,105
Liabilities			
<i>Current Liabilities:</i>			
Accounts Payable	308,898	5,496	314,394
Accrued Wages and Benefits	0	2,884	2,884
Payroll Withholding Payable	1,825	2,489	4,314
Intergovernmental Payable	464	605	1,069
Claims Payable	1,073,349	9,769	1,083,118
<i>Total Current Liabilities</i>	1,384,536	21,243	1,405,779
<i>Long-Term Liabilities:</i>			
Compensated Absences Payable	0	3,732	3,732
<i>Total Liabilities</i>	1,384,536	24,975	1,409,511
Net Position			
Unrestricted	\$411,759	\$579,835	\$991,594

Medina County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2020*

	Self Insurance Healthcare	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$12,715,995	\$459,757	\$13,175,752
Other	262,022	0	262,022
<i>Total Operating Revenues</i>	<u>12,978,017</u>	<u>459,757</u>	<u>13,437,774</u>
Operating Expenses			
Personal Services	192,317	188,007	380,324
Materials and Supplies	0	623	623
Contractual Services	2,925,067	84,686	3,009,753
Claims	9,016,492	111,581	9,128,073
Other Operating Expenses	132,012	142,760	274,772
<i>Total Operating Expenses</i>	<u>12,265,888</u>	<u>527,657</u>	<u>12,793,545</u>
<i>Change in Net Position</i>	712,129	(67,900)	644,229
<i>Net Position Beginning of Year</i>	<u>(300,370)</u>	<u>647,735</u>	<u>347,365</u>
<i>Net Position End of Year</i>	<u>\$411,759</u>	<u>\$579,835</u>	<u>\$991,594</u>

Medina County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
December 31, 2020

	Self Insurance Healthcare	Workers' Compensation	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$12,715,995	\$459,757	\$13,175,752
Other Cash Receipts	262,022	0	262,022
Cash Paid to Employees	(198,368)	(198,722)	(397,090)
Cash Paid to Suppliers for Goods and Services	(2,778,455)	(97,367)	(2,875,822)
Cash Paid for Claims	(9,636,095)	(118,333)	(9,754,428)
Other Cash Payments	(132,012)	(142,760)	(274,772)
<i>Net Cash Provided by (Used for) Operating Activities</i>	233,087	(97,425)	135,662
<i>Cash and Cash Equivalents Beginning of Year</i>	1,563,208	702,235	2,265,443
<i>Cash and Cash Equivalents End of Year</i>	\$1,796,295	\$604,810	\$2,401,105
Reconciliation of Operating Income (Loss) to Net Cash Used for Operating Activities			
Operating Income (Loss)	\$712,129	(\$67,900)	\$644,229
Increase (Decrease) in Liabilities:			
Accounts Payable	146,148	(14,942)	131,206
Accrued Wages	(4,226)	(2,470)	(6,696)
Payroll Withholding Payable	74	368	442
Intergovernmental Payable	(1,435)	(1,771)	(3,206)
Compensated Absences Payable	0	(3,958)	(3,958)
Claims Payable	(619,603)	(6,752)	(626,355)
<i>Total Adjustments</i>	(479,042)	(29,525)	(508,567)
<i>Net Cash Provided by (Used for) Operating Activities</i>	\$233,087	(\$97,425)	\$135,662

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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, 2020

	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	\$8,621,563	\$1,761	\$0	\$7,162,679
Cash and Cash Equivalents in Segregated Accounts	0	0	0	1,856,856	0
Intergovernmental Receivable	3,063,683	0	1,185,834	0	0
Property and Other Taxes Receivable	0	275,313,890	0	0	0
Special Assessments Receivable	0	2,145,897	0	0	0
<i>Total Assets</i>	<u>3,063,683</u>	<u>286,081,350</u>	<u>1,187,595</u>	<u>1,856,856</u>	<u>7,162,679</u>
Liabilities					
Accounts Payable and Other Liabilities	0	0	0	0	422,031
Intergovernmental Payable	3,063,683	8,621,563	1,185,834	1,856,856	90,006
<i>Total Liabilities</i>	<u>3,063,683</u>	<u>8,621,563</u>	<u>1,185,834</u>	<u>1,856,856</u>	<u>512,037</u>
Deferred Inflows of Resources					
Property Taxes	0	265,915,810	0	0	0
Net Position					
Restricted for Individuals, Organizations and Other Governments	<u>\$0</u>	<u>\$11,543,977</u>	<u>\$1,761</u>	<u>\$0</u>	<u>\$6,650,642</u>

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
\$6,067,090	\$298,672	\$198,461	\$81,950	\$356,994	\$0	\$79,470	\$22,868,640
0	81	0	0	0	101	2,213	1,859,251
0	0	6,102	0	0	0	31,472	4,287,091
0	0	0	0	0	0	0	275,313,890
0	0	0	0	0	0	0	2,145,897
<u>6,067,090</u>	<u>298,753</u>	<u>204,563</u>	<u>81,950</u>	<u>356,994</u>	<u>101</u>	<u>113,155</u>	<u>306,474,769</u>
328,981	173,930	98,927	52,833	0	101	250	1,077,053
11,749	6,973	176	1,511	356,994	0	0	15,195,345
<u>340,730</u>	<u>180,903</u>	<u>99,103</u>	<u>54,344</u>	<u>356,994</u>	<u>101</u>	<u>250</u>	<u>16,272,398</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>265,915,810</u>
<u>\$5,726,360</u>	<u>\$117,850</u>	<u>\$105,460</u>	<u>\$27,606</u>	<u>\$0</u>	<u>\$0</u>	<u>\$112,905</u>	<u>\$24,286,561</u>

Medina County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2020

	Undivided State Levied Shared Monies	Undivided Taxes and Special Assessments	County Levied Taxes	County Court	Medina County Health District
Additions					
Intergovernmental	\$12,713,552	\$0	\$0	\$0	\$0
Amounts Received as Fiscal Agent	0	0	0	0	10,787,975
Licenses, Permits and Fees for Other Governments	0	0	0	0	0
Fines and Forfeitures for Other Governments and Individuals	0	0	0	58,460,602	0
Property and Other Tax and Special Assessment Collections for Other Governments	0	266,012,334	2,798,908	0	0
Amounts Received for Others	0	0	0	0	0
<i>Total Additions</i>	<u>12,713,552</u>	<u>266,012,334</u>	<u>2,798,908</u>	<u>58,460,602</u>	<u>10,787,975</u>
Deductions					
Distributions of State Funds to Other Governments	12,713,552	0	0	0	0
Distributions as Fiscal Agent	0	0	0	0	9,730,713
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	257,789,962	2,799,628	0	0
Distributions to State	0	0	0	58,460,602	0
Other Distributions	0	0	0	0	0
<i>Total Deductions</i>	<u>12,713,552</u>	<u>257,789,962</u>	<u>2,799,628</u>	<u>58,460,602</u>	<u>9,730,713</u>
<i>Net Change in Fiduciary Net Position</i>	0	8,222,372	(720)	0	1,057,262
<i>Net Position Beginning of Year</i>	0	3,321,605	2,481	0	5,593,380
<i>Net Position End of Year</i>	<u>\$0</u>	<u>\$11,543,977</u>	<u>\$1,761</u>	<u>\$0</u>	<u>\$6,650,642</u>

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	\$10,981,214	\$23,694,766
8,302,978	1,046,286	1,131,984	315,895	0	0	0	21,585,118
0	0	0	0	1,166,992	0	20,085	1,187,077
0	0	0	0	0	298,494	39,630	58,798,726
0	0	0	0	0	0	0	268,811,242
0	0	0	0	0	0	87,791	87,791
<u>8,302,978</u>	<u>1,046,286</u>	<u>1,131,984</u>	<u>315,895</u>	<u>1,166,992</u>	<u>298,494</u>	<u>11,128,720</u>	<u>374,164,720</u>
0	0	0	0	0	0	10,951,442	23,664,994
7,785,546	1,008,586	1,135,617	303,134	0	0	0	19,963,596
0	0	0	0	1,166,992	0	17,690	1,184,682
0	0	0	0	0	298,494	41,731	340,225
0	0	0	0	0	0	0	260,589,590
0	0	0	0	0	0	0	58,460,602
0	0	0	0	0	0	8,466	8,466
<u>7,785,546</u>	<u>1,008,586</u>	<u>1,135,617</u>	<u>303,134</u>	<u>1,166,992</u>	<u>298,494</u>	<u>11,019,329</u>	<u>364,212,155</u>
517,432	37,700	(3,633)	12,761	0	0	109,391	9,952,565
<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>
<u>\$5,726,360</u>	<u>\$117,850</u>	<u>\$105,460</u>	<u>\$27,606</u>	<u>\$0</u>	<u>\$0</u>	<u>\$112,905</u>	<u>\$24,286,561</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, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Taxes	\$10,310,395	\$9,942,687	\$12,023,331	\$2,080,644
Sales Taxes	12,588,006	12,139,070	14,679,337	2,540,267
Property Transfer Taxes	2,159,347	2,082,336	2,518,094	435,758
Charges for Services	9,011,954	8,852,020	8,164,956	(687,064)
Licenses and Permits	942,264	908,659	1,098,809	190,150
Fines and Forfeitures	288,211	277,933	336,094	58,161
Intergovernmental	5,116,494	4,955,864	5,601,862	645,998
Interest	1,669,913	1,610,358	1,947,347	336,989
Rentals	2,847	2,745	3,320	575
Other	1,399,562	1,357,128	1,494,480	137,352
<i>Total Revenues</i>	<u>43,488,993</u>	<u>42,128,800</u>	<u>47,867,630</u>	<u>5,738,830</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners Office				
Personal Services	564,355	575,044	575,044	0
Materials and Supplies	40,596	40,293	9,113	31,180
Contractual Services	855,226	887,529	600,373	287,156
Capital Outlay	20,681	20,681	6,400	14,281
Other	863,944	306,986	204,622	102,364
Total Commissioners Office	<u>2,344,802</u>	<u>1,830,533</u>	<u>1,395,552</u>	<u>434,981</u>
Printing Services				
Personal Services	42,332	42,332	38,488	3,844
Materials and Supplies	47,440	44,994	38,423	6,571
Contractual Services	5,198	7,644	4,382	3,262
Total Printing Services	<u>94,970</u>	<u>94,970</u>	<u>81,293</u>	<u>13,677</u>
Microfilming Services				
Materials and Supplies	18,338	18,338	16,827	1,511
Contractual Services	1,000	1,000	1,000	0
Capital Outlay	6,000	6,000	0	6,000
Other	1,000	1,000	1,000	0
Total Microfilming Services	<u>26,338</u>	<u>26,338</u>	<u>18,827</u>	<u>7,511</u>
Auditor - General				
Personal Services	525,727	525,727	525,727	0
Materials and Supplies	3,000	3,000	3,000	0
Contractual Services	41,009	41,009	34,850	6,159
Capital Outlay	5,000	5,000	5,000	0
Other	1,611	1,611	28,582	(26,971)
Total Auditor - General	<u>576,347</u>	<u>576,347</u>	<u>597,159</u>	<u>(20,812)</u>
Auditor - Real				
Contractual Services	128,439	128,439	128,000	439
Auditor - Sealer				
Personal Services	31,613	31,613	31,059	554
Materials and Supplies	970	970	970	0
Contractual Services	6,672	6,672	6,219	453
Total Auditor - Sealer	<u>\$39,255</u>	<u>\$39,255</u>	<u>\$38,248</u>	<u>\$1,007</u>

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Property Transfer Tax				
Personal Services	\$513,000	\$552,425	\$509,233	\$43,192
Materials and Supplies	7,219	9,219	8,110	1,109
Contractual Services	289,340	247,340	226,647	20,693
Capital Outlay	81,851	81,851	81,850	1
Other	2,000	2,000	1,000	1,000
Total Property Transfer Tax	893,410	892,835	826,840	65,995
Treasurer				
Personal Services	366,814	366,814	366,794	20
Materials and Supplies	6,932	6,158	5,988	170
Contractual Services	95,861	94,728	94,547	181
Capital Outlay	8,107	9,501	9,494	7
Other	30,270	30,484	14,109	16,375
Total Treasurer	507,984	507,685	490,932	16,753
Prosecuting Attorney				
Personal Services	1,472,255	1,472,255	1,457,251	15,004
Materials and Supplies	19,596	19,596	6,764	12,832
Contractual Services	156,593	156,593	83,923	72,670
Capital Outlay	10,821	12,821	12,649	172
Other	5,519	3,519	1,125	2,394
Total Prosecuting Attorney	1,664,784	1,664,784	1,561,712	103,072
Budget Commission				
Materials and Supplies	650	650	650	0
Bureau of Inspection (Audit Cost)				
Contractual Services	85,074	93,677	93,603	74
Planning Services				
Personal Services	154,712	139,712	136,794	2,918
Materials and Supplies	3,088	1,788	1,200	588
Contractual Services	5,425	5,025	4,413	612
Capital Outlay	1,745	17,823	17,569	254
Other	16,382	17,782	8,500	9,282
Total Planning Services	181,352	182,130	168,476	13,654
Data Processing Board				
Personal Services	15,594	15,594	14,611	983
Materials and Supplies	10,000	10,000	10,000	0
Contractual Services	18,536	18,536	14,428	4,108
Capital Outlay	17,480	17,480	17,480	0
Other	24,638	24,638	1,034	23,604
Total Data Processing Board	86,248	86,248	57,553	28,695
Board of Elections				
Personal Services	799,370	925,720	885,432	40,288
Materials and Supplies	167,601	198,287	140,263	58,024
Contractual Services	284,590	552,603	545,424	7,179
Capital Outlay	151,492	194,655	125,215	69,440
Other	4,012	10,385	10,113	272
Total Board of Elections	1,407,065	1,881,650	1,706,447	175,203
Building and Grounds				
Personal Services	679,150	679,150	656,798	22,352
Materials and Supplies	114,743	131,743	126,247	5,496
Contractual Services	1,272,351	1,191,351	1,040,954	150,397
Capital Outlay	28,154	60,154	41,022	19,132
Other	16,301	16,301	11,097	5,204
Total Building and Grounds	\$2,110,699	\$2,078,699	\$1,876,118	\$202,581

(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, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Cleaning Services				
Personal Services	\$168,000	\$168,000	\$166,775	\$1,225
Materials and Supplies	61,328	61,328	55,162	6,166
Capital Outlay	5,000	5,000	5,000	0
Total Cleaning Services	234,328	234,328	226,937	7,391
Garage Services				
Personal Services	60,000	60,000	34,989	25,011
Materials and Supplies	222,332	177,356	102,564	74,792
Contractual Services	597,411	622,037	389,714	232,323
Capital Outlay	15,000	80,350	77,822	2,528
Other	44,994	44,994	11,638	33,356
Total Garage Services	939,737	984,737	616,727	368,010
Recorder				
Personal Services	139,058	139,058	133,443	5,615
Materials and Supplies	11,513	11,513	10,868	645
Contractual Services	7,070	7,070	5,998	1,072
Capital Outlay	6,860	6,860	5,642	1,218
Other	2,500	2,500	2,500	0
Total Recorder	167,001	167,001	158,451	8,550
Total General Government - Legislative and Executive	11,488,483	11,470,306	10,043,525	1,426,781
General Government - Judicial				
Court of Appeals				
Contractual Services	1,042,800	1,103,800	816,910	286,890
Other	70,899	70,899	70,899	0
Total Court of Appeals	1,113,699	1,174,699	887,809	286,890
Court Reporter Fee Rotary				
Contractual Services	1,162	1,162	0	1,162
Other	1,162	1,162	0	1,162
Total Court Reporter Fee Rotary	2,324	2,324	0	2,324
NOACA				
Other	78,378	78,378	78,378	0
Courthouse Commons				
Materials and Supplies	4,501	4,501	1,658	2,843
Contractual Services	154,684	154,684	56,853	97,831
Capital Outlay	2,558	2,558	0	2,558
Other	15,488	15,488	14,800	688
Total Courthouse Commons	177,231	177,231	73,311	103,920
Common Pleas Court				
Personal Services	1,474,831	1,588,118	1,480,806	107,312
Materials and Supplies	23,041	23,041	16,346	6,695
Contractual Services	328,315	328,315	222,191	106,124
Capital Outlay	25,955	25,955	24,084	1,871
Other	21,896	21,896	15,884	6,012
Total Common Pleas Court	1,874,038	1,987,325	1,759,311	228,014
Public Defender Commission				
Personal Services	502,700	502,700	495,250	7,450
Materials and Supplies	4,161	4,161	3,962	199
Contractual Services	30,392	29,392	26,006	3,386
Capital Outlay	4,978	7,978	7,643	335
Other	3,117	1,117	950	167
Total Public Defender Commission	\$545,348	\$545,348	\$533,811	\$11,537

(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, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Juvenile Court				
Personal Services	\$858,600	\$858,600	\$857,996	\$604
Materials and Supplies	15,053	15,053	14,164	889
Contractual Services	47,463	49,463	40,119	9,344
Capital Outlay	7,025	7,025	6,701	324
Other	7,923	7,923	7,673	250
Total Juvenile Court	936,064	938,064	926,653	11,411
Probate Court				
Personal Services	484,425	484,425	483,506	919
Materials and Supplies	9,244	9,244	8,352	892
Contractual Services	53,323	53,323	42,033	11,290
Capital Outlay	4,268	4,268	1,384	2,884
Other	17,423	17,423	16,982	441
Total Probate Court	568,683	568,683	552,257	16,426
Clerk of Courts				
Personal Services	1,764,706	1,764,706	1,572,770	191,936
Materials and Supplies	77,915	77,915	48,903	29,012
Contractual Services	329,806	329,806	225,418	104,388
Capital Outlay	22,500	22,500	7,875	14,625
Other	55,369	55,369	39,613	15,756
Total Clerk of Courts	2,250,296	2,250,296	1,894,579	355,717
Wadsworth Municipal Court				
Personal Services	154,467	154,467	149,557	4,910
Contractual Services	14,230	17,230	15,023	2,207
Total Wadsworth Municipal Court	168,697	171,697	164,580	7,117
Medina Municipal Court				
Personal Services	357,500	371,500	356,312	15,188
Contractual Services	0	0	0	0
Total Medina Municipal Court	357,500	371,500	356,312	15,188
Total General Government - Judicial	8,072,258	8,265,545	7,227,001	1,038,544
Public Safety				
Adult Probation				
Personal Services	986,500	1,026,500	994,563	31,937
Juvenile Detention Home				
Personal Services	1,308,662	735,421	690,823	44,598
Materials and Supplies	43,696	43,696	39,221	4,475
Contractual Services	318,397	318,397	271,125	47,272
Capital Outlay	12,294	19,294	19,106	188
Other	40,191	33,191	21,574	11,617
Total Juvenile Detention Home	1,723,240	1,149,999	1,041,849	108,150
Coroner				
Personal Services	142,154	142,154	133,650	8,504
Materials and Supplies	2,402	7,402	6,500	902
Contractual Services	143,631	138,631	112,264	26,367
Other	5,493	5,493	5,200	293
Total Coroner	293,680	293,680	257,614	36,066
Sheriff				
Personal Services	9,638,070	6,018,228	5,453,545	564,683
Materials and Supplies	87,346	97,596	97,256	340
Contractual Services	2,155,978	2,118,119	1,928,544	189,575
Capital Outlay	102,431	150,354	126,890	23,464
Other	208,392	202,002	110,097	91,905
Total Sheriff	\$12,192,217	\$8,586,299	\$7,716,332	\$869,967

(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, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Take Control Program				
Contractual Services	\$7,000	\$7,000	\$4,800	\$2,200
Building Regulations				
Personal Services	735,045	697,420	637,422	59,998
Materials and Supplies	2,334	2,334	1,958	376
Contractual Services	58,748	94,282	72,555	21,727
Capital Outlay	3,834	7,505	7,464	41
Other	3,813	3,813	3,517	296
Total Building Regulations	803,774	805,354	722,916	82,438
Total Public Safety	16,006,411	11,868,832	10,738,074	1,130,758
Public Works				
County Engineer Office				
Personal Services	340,705	342,611	342,611	0
Other	8,255	8,255	0	8,255
Total Public Works	348,960	350,866	342,611	8,255
Human Services				
County Home				
Personal Services	52,224	29,224	0	29,224
Materials and Supplies	23,945	23,945	10,227	13,718
Contractual Services	39,838	62,838	59,331	3,507
Other	31,503	31,503	8,043	23,460
Total County Home	147,510	147,510	77,601	69,909
Soldiers Relief				
Personal Services	329,000	329,000	266,320	62,680
Materials and Supplies	15,185	15,185	10,306	4,879
Contractual Services	972,092	972,092	555,246	416,846
Capital Outlay	23,750	23,750	5,130	18,620
Other	28,715	29,465	17,926	11,539
Total Soldiers Relief	1,368,742	1,369,492	854,928	514,564
Human Service Center				
Contractual Services	14,525	14,525	10,734	3,791
Child Welfare Board				
Contractual Services	160,343	160,343	158,026	2,317
Crippled Children				
Other	529,296	529,296	328,605	200,691
First Stop				
Materials and Supplies	128	128	50	78
Contractual Services	68,560	68,560	38,560	30,000
Other	2,653	2,653	2,653	0
Total First Stop	71,341	71,341	41,263	30,078
Total Human Services	2,291,757	2,292,507	1,471,157	821,350
Economic Development and Assistance				
Other	55,000	55,000	55,000	0
Employee Fringe Benefits				
Employee Fringe Benefits				
Fringe Benefits	6,637,903	6,662,863	6,110,508	552,355
PERS - County Share	3,810,656	3,765,087	3,584,547	180,540
Unemployment	33,000	33,000	18,688	14,312
Total Employee Fringe Benefits	\$10,481,559	\$10,460,950	\$9,713,743	\$747,207

(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, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Intergovernmental				
Medina County Agriculture Society				
Grants in Aid	\$3,300	\$3,300	\$3,300	\$0
Metro Housing				
Grants in Aid	15,000	15,000	15,000	0
OSU Extension				
Grants in Aid	238,000	238,000	238,000	0
Historical Society				
Grants in Aid	10,000	10,000	10,000	0
Total Intergovernmental	<u>266,300</u>	<u>266,300</u>	<u>266,300</u>	<u>0</u>
Debt Service:				
Principal Retirement	492,368	246,184	246,184	0
Interest and Fiscal Charges	45,790	22,895	22,895	0
Total Debt Service	<u>538,158</u>	<u>269,079</u>	<u>269,079</u>	<u>0</u>
<i>Total Expenditures</i>	<u>49,548,886</u>	<u>45,299,385</u>	<u>40,126,490</u>	<u>5,172,895</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(6,059,893)</u>	<u>(3,170,585)</u>	<u>7,741,140</u>	<u>10,911,725</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	11,281	11,281	11,281	0
Transfers In	7,474,264	0	0	0
Transfers Out	(882,607)	(882,607)	(822,116)	60,491
Total Other Financing Sources (Uses)	<u>6,602,938</u>	<u>(871,326)</u>	<u>(810,835)</u>	<u>60,491</u>
<i>Net Change in Fund Balance</i>	543,045	(4,041,911)	6,930,305	10,972,216
<i>Fund Balance Beginning of Year</i>	8,393,637	8,393,637	8,393,637	0
Prior Year Encumbrances Appropriated	1,327,513	1,327,513	1,327,513	0
Fund Balance End of Year	<u>\$10,264,195</u>	<u>\$5,679,239</u>	<u>\$16,651,455</u>	<u>\$10,972,216</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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property and Other Taxes	\$16,084,888	\$16,006,805	\$16,731,037	\$724,232
Sales Taxes	25,000	25,000	17,933	(7,067)
Charges for Services	11,469	11,414	11,930	516
Intergovernmental	6,369,449	6,338,529	6,625,317	286,788
Donations	12,500	12,500	13,755	1,255
Other	90,900	90,458	94,551	4,093
<i>Total Revenues</i>	22,594,206	22,484,706	23,494,523	1,009,817
Expenditures				
Current:				
Health				
Program for Developmental Disabilities				
Personal Services	8,346,321	8,367,571	7,814,145	553,426
Materials and Supplies	285,726	359,726	198,903	160,823
Contractual Services	3,591,812	3,598,062	2,920,173	677,889
Capital Outlay	150,310	177,810	95,857	81,953
Other	385,289	385,289	327,256	58,033
Total Health	12,759,458	12,888,458	11,356,334	1,532,124
Employee Fringe Benefits				
Program for Developmental Disabilities				
Fringe Benefits	8,356,604	8,541,974	7,702,956	839,018
PERS - County Share	1,168,486	1,171,466	892,764	278,702
Unemployment	18,285	18,285	20,844	(2,559)
Total Employee Fringe Benefits	9,543,375	9,731,725	8,616,564	1,115,161
<i>Total Expenditures</i>	22,302,833	22,620,183	19,972,898	2,647,285
<i>Excess of Revenues Over (Under) Expenditures</i>	291,373	(135,477)	3,521,625	3,657,102
Other Financing Uses				
Transfers Out	(8,000,000)	(10,958,040)	(2,958,040)	8,000,000
<i>Net Change in Fund Balance</i>	(7,708,627)	(11,093,517)	563,585	11,657,102
<i>Fund Balance Beginning of Year</i>	23,935,218	23,935,218	23,935,218	0
Prior Year Encumbrances Appropriated	646,909	646,909	646,909	0
<i>Fund Balance End of Year</i>	\$16,873,500	\$13,488,610	\$25,145,712	\$11,657,102

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Budget		
Revenues				
Sales Taxes	\$16,000,000	\$16,000,000	\$14,674,413	(\$1,325,587)
Expenditures				
Current:				
General Government - Legislative and Executive				
School Sales Tax				
Intergovernmental	14,500,000	14,500,000	14,378,224	121,776
<i>Net Change in Fund Balance</i>	1,500,000	1,500,000	296,189	(1,203,811)
<i>Fund Balance Beginning of Year</i>	3,555,815	3,555,815	3,555,815	0
<i>Fund Balance End of Year</i>	<u>\$5,055,815</u>	<u>\$5,055,815</u>	<u>\$3,852,004</u>	<u>(\$1,203,811)</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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$5,620,177	\$6,418,734	\$6,019,204	(\$399,530)
Donations	8,470	9,673	9,071	(602)
Other	132,063	150,828	141,440	(9,388)
<i>Total Revenues</i>	<u>5,760,710</u>	<u>6,579,235</u>	<u>6,169,715</u>	<u>(409,520)</u>
Expenditures				
Current:				
Human Services				
Public Assistance				
Personal Services	2,343,117	2,307,574	2,022,848	284,726
Materials and Supplies	88,538	111,288	92,833	18,455
Contractual Services	3,326,897	3,290,267	2,633,001	657,266
Capital Outlay	21,417	56,317	47,762	8,555
Other	96,573	102,178	63,518	38,660
Total Human Services	<u>5,876,542</u>	<u>5,867,624</u>	<u>4,859,962</u>	<u>1,007,662</u>
Employee Fringe Benefits				
Public Assistance:				
Fringe Benefits	1,351,187	1,352,855	1,197,488	155,367
PERS - County Share	606,220	605,871	553,143	52,728
Unemployment	0	7,750	4,826	2,924
Total Employee Fringe Benefits	<u>1,957,407</u>	<u>1,966,476</u>	<u>1,755,457</u>	<u>211,019</u>
<i>Total Expenditures</i>	<u>7,833,949</u>	<u>7,834,100</u>	<u>6,615,419</u>	<u>1,218,681</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,073,239)</u>	<u>(1,254,865)</u>	<u>(445,704)</u>	<u>809,161</u>
Other Financing Sources (Uses)				
Transfers In	179,317	179,317	178,523	(794)
Transfers Out	(1,496)	(1,496)	(1,496)	0
<i>Total Other Financing Sources (Uses)</i>	<u>177,821</u>	<u>177,821</u>	<u>177,027</u>	<u>(794)</u>
<i>Net Change in Fund Balance</i>	<u>(1,895,418)</u>	<u>(1,077,044)</u>	<u>(268,677)</u>	<u>808,367</u>
<i>Fund Balance Beginning of Year</i>	613,622	613,622	613,622	0
Prior Year Encumbrances Appropriated	474,590	474,590	474,590	0
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$807,206)</u></u>	<u><u>\$11,168</u></u>	<u><u>\$819,535</u></u>	<u><u>\$808,367</u></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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$17,243,874	\$17,243,874	\$19,297,650	\$2,053,776
Tap In Fees	441,907	441,907	897,316	455,409
Intergovernmental	248,735	248,735	251,731	2,996
OPWC Loan Issued	181,911	181,911	181,911	0
<i>Total Revenues</i>	18,116,427	18,116,427	20,628,608	2,512,181
Expenses				
Personal Services	7,622,217	7,622,217	6,710,916	911,301
Materials and Supplies	1,780,628	1,900,628	1,863,637	36,991
Contractual Services	5,111,755	5,111,755	3,419,137	1,692,618
Capital Outlay	2,321,282	2,321,282	1,413,533	907,749
Other	1,633,750	1,663,750	628,660	1,035,090
Debt Service:				
Principal Retirement	5,114,893	5,114,893	4,850,120	264,773
Interest and Fiscal Charges	2,046,935	2,046,935	1,531,280	515,655
<i>Total Expenses</i>	25,631,460	25,781,460	20,417,283	5,364,177
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(7,515,033)	(7,665,033)	211,325	7,876,358
Transfers In	800,000	0	0	0
Transfers Out	(100,000)	(100,000)	0	100,000
<i>Net Change in Fund Equity</i>	(6,815,033)	(7,765,033)	211,325	7,976,358
<i>Fund Equity Beginning of Year</i>	21,300,024	21,300,024	21,300,024	0
Prior Year Encumbrances Appropriated	335,566	335,566	335,566	0
<i>Fund Equity End of Year</i>	\$14,820,557	\$13,870,557	\$21,846,915	\$7,976,358

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$11,438,790	\$11,438,790	\$12,867,888	\$1,429,098
Tap In Fees	269,494	269,494	557,244	287,750
Intergovernmental	45,721	45,721	45,721	0
OWDA Loan Issued	17,944,855	17,944,855	2,395,552	(15,549,303)
<i>Total Revenues</i>	29,698,860	29,698,860	15,866,405	(13,832,455)
Expenses				
Personal Services	1,958,996	1,896,996	1,666,836	230,160
Materials and Supplies	646,792	746,792	697,802	48,990
Contractual Services	3,131,628	4,947,628	4,712,558	235,070
Capital Outlay	18,640,503	18,690,503	3,082,607	15,607,896
Other	487,818	478,818	254,916	223,902
Debt Service:				
Principal Retirement	3,975,837	3,975,837	3,670,414	305,423
Interest and Fiscal Charges	1,000,000	1,000,000	808,734	191,266
<i>Total Expenses</i>	29,841,574	31,736,574	14,893,867	16,842,707
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(142,714)	(2,037,714)	972,538	3,010,252
Transfers In	150,000	0	0	0
Transfers Out	(100,000)	(100,000)	0	100,000
<i>Net Change in Fund Equity</i>	(92,714)	(2,137,714)	972,538	3,110,252
<i>Fund Equity Beginning of Year</i>	4,502,907	4,502,907	4,502,907	0
Prior Year Encumbrances Appropriated	203,167	203,167	203,167	0
<i>Fund Equity End of Year</i>	\$4,613,360	\$2,568,360	\$5,678,612	\$3,110,252

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$8,228,617	\$8,228,617	\$7,925,915	(\$302,702)
Intergovernmental	8,477	8,477	8,477	0
OWDA Loan Issued	2,055,145	2,055,145	274,352	(1,780,793)
<i>Total Revenues</i>	<u>10,292,239</u>	<u>10,292,239</u>	<u>8,208,744</u>	<u>(2,083,495)</u>
Expenses				
Personal Services	505,141	435,141	401,237	33,904
Materials and Supplies	60,717	60,717	50,088	10,629
Contractual Services	7,615,039	8,340,039	8,255,033	85,006
Capital Outlay	2,145,979	2,205,979	408,371	1,797,608
Other	416,136	436,136	198,651	237,485
Debt Service:				
Principal Retirement	140,001	139,001	135,315	3,686
Interest and Fiscal Charges	40,000	39,000	38,662	338
<i>Total Expenses</i>	<u>10,923,013</u>	<u>11,656,013</u>	<u>9,487,357</u>	<u>2,168,656</u>
<i>Excess of Revenues Under Expenses Before Transfers</i>	(630,774)	(1,363,774)	(1,278,613)	85,161
Transfers In	47,000	0	0	0
<i>Net Change in Fund Equity</i>	(583,774)	(1,363,774)	(1,278,613)	85,161
<i>Fund Equity Beginning of Year</i>	1,766,072	1,766,072	1,766,072	0
Prior Year Encumbrances Appropriated	183,774	183,774	183,774	0
<i>Fund Equity End of Year</i>	<u>\$1,366,072</u>	<u>\$586,072</u>	<u>\$671,233</u>	<u>\$85,161</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
ADAMH Board Fund
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Taxes	\$1,532,301	\$1,532,301	\$0
Intergovernmental	3,990,506	5,026,617	1,036,111
Rentals	182,501	230,218	47,717
Other	891	1,123	232
<i>Total Revenues</i>	<u>5,706,199</u>	<u>6,790,259</u>	<u>1,084,060</u>
Expenditures			
Current:			
Health			
ADAMH Board			
Personal Services	374,483	374,483	0
Materials and Supplies	91,682	26,764	64,918
Contractual Services	6,387,653	5,263,241	1,124,412
Capital Outlay	1,170,307	508,459	661,848
Other	66,895	54,534	12,361
Total Health	<u>8,091,020</u>	<u>6,227,481</u>	<u>1,863,539</u>
Employee Fringe Benefits			
ADAMH Board			
Fringe Benefits	62,708	53,698	9,010
PERS - County Share	52,641	52,582	59
Total Employee Fringe Benefits	<u>115,349</u>	<u>106,280</u>	<u>9,069</u>
<i>Total Expenditures</i>	<u>8,206,369</u>	<u>6,333,761</u>	<u>1,872,608</u>
<i>Net Change in Fund Balance</i>	(2,500,170)	456,498	2,956,668
<i>Fund Balance Beginning of Year</i>	4,052,537	4,052,537	0
Prior Year Encumbrances Appropriated	<u>1,018,798</u>	<u>1,018,798</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,571,165</u></u>	<u><u>\$5,527,833</u></u>	<u><u>\$2,956,668</u></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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$229,116	\$232,219	\$3,103
Fines and Forfeitures	26,230	26,585	355
Intergovernmental	9,594,536	9,724,468	129,932
Interest	100,014	101,368	1,354
Other	340,104	302,323	(37,781)
<i>Total Revenues</i>	<u>10,290,000</u>	<u>10,386,963</u>	<u>96,963</u>
Expenditures			
Current:			
Public Works			
Engineer - Administration			
Personal Services	804,385	665,026	139,359
Materials and Supplies	12,770	9,917	2,853
Contractual Services	41,047	29,294	11,753
Capital Outlay	12,965	10,500	2,465
Other	5,254	4,000	1,254
Total Engineer - Administration	<u>876,421</u>	<u>718,737</u>	<u>157,684</u>
Engineer - Road			
Personal Services	1,850,000	1,483,463	366,537
Materials and Supplies	1,762,661	1,096,016	666,645
Contractual Services	5,807,800	4,881,854	925,946
Capital Outlay	456,093	394,344	61,749
Other	65,158	36,847	28,311
Total Engineer - Road	<u>9,941,712</u>	<u>7,892,524</u>	<u>2,049,188</u>
Engineer - Bridges and Culverts			
Personal Services	500,000	445,393	54,607
Materials and Supplies	319,606	300,419	19,187
Contractual Services	1,637,480	740,792	896,688
Capital Outlay	15,000	7,500	7,500
Other	7,000	1,250	5,750
Total Engineer - Bridges and Culverts	<u>2,479,086</u>	<u>1,495,354</u>	<u>983,732</u>
Total Public Works	<u>\$13,297,219</u>	<u>\$10,106,615</u>	<u>\$3,190,604</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Employee Fringe Benefits			
Engineer - Administration			
Fringe Benefits	\$168,530	\$134,326	\$34,204
PERS - County Share	120,000	92,744	27,256
Total Engineer - Administration	288,530	227,070	61,460
Engineer - Road			
Fringe Benefits	552,001	497,949	54,052
PERS - County Share	250,000	207,458	42,542
Unemployment	5,000	69	4,931
Total Engineer - Road	807,001	705,476	101,525
Engineer - Bridges and Culverts			
Fringe Benefits	13,000	9,620	3,380
PERS - County Share	75,000	61,867	13,133
Total Engineer - Bridges and Culverts	88,000	71,487	16,513
Total Employee Fringe Benefits	1,183,531	1,004,033	179,498
Debt Service:			
Principal Retirement	2,696	2,696	0
<i>Total Expenditures</i>	14,483,446	11,113,344	3,370,102
<i>Net Change in Fund Balance</i>	(4,193,446)	(726,381)	3,467,065
<i>Fund Balance Beginning of Year</i>	5,424,736	5,424,736	0
Prior Year Encumbrances Appropriated	694,061	694,061	0
<i>Fund Balance End of Year</i>	\$1,925,351	\$5,392,416	\$3,467,065

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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$630,792	\$710,940	\$80,148
Intergovernmental	2,436,850	2,746,473	309,623
Other	11,275	12,706	1,431
<i>Total Revenues</i>	<u>3,078,917</u>	<u>3,470,119</u>	<u>391,202</u>
Expenditures			
Current:			
General Government - Judicial			
Child Support Enforcement			
Personal Services	1,281,500	1,228,563	52,937
Materials and Supplies	7,103	5,202	1,901
Contractual Services	987,658	845,046	142,612
Capital Outlay	5,220	1,725	3,495
Other	84,211	74,319	9,892
Total General Government - Judicial	<u>2,365,692</u>	<u>2,154,855</u>	<u>210,837</u>
Employee Fringe Benefits			
Child Support Enforcement			
Fringe Benefits	395,966	385,277	10,689
PERS - County Share	178,200	168,816	9,384
Total Employee Fringe Benefits	<u>574,166</u>	<u>554,093</u>	<u>20,073</u>
<i>Total Expenditures</i>	<u>2,939,858</u>	<u>2,708,948</u>	<u>230,910</u>
<i>Net Change in Fund Balance</i>	139,059	761,171	622,112
<i>Fund Deficit Beginning of Year</i>	(156,217)	(156,217)	0
Prior Year Encumbrances Appropriated	<u>17,158</u>	<u>17,158</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$622,112</u></u>	<u><u>\$622,112</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Taxes	\$2,553,834	\$2,553,834	\$0
Intergovernmental	3,386,528	3,623,017	236,489
<i>Total Revenues</i>	<u>5,940,362</u>	<u>6,176,851</u>	<u>236,489</u>
Expenditures			
Current:			
Human Services			
Children's Services Board			
Contractual Services	5,347,156	5,208,814	138,342
Capital Outlay	19,800	19,000	800
Other	101,296	96,248	5,048
<i>Total Expenditures</i>	<u>5,468,252</u>	<u>5,324,062</u>	<u>144,190</u>
<i>Excess of Revenues Over Expenditures</i>	472,110	852,789	380,679
Other Financing Sources			
Transfers In	1,496	1,496	0
<i>Net Change in Fund Balance</i>	473,606	854,285	380,679
<i>Fund Balance Beginning of Year</i>	626,960	626,960	0
Prior Year Encumbrances Appropriated	102,801	102,801	0
<i>Fund Balance End of Year</i>	<u>\$1,203,367</u>	<u>\$1,584,046</u>	<u>\$380,679</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$1,148,393	\$427,167	(\$721,226)
Other	10,000	7,500	(2,500)
<i>Total Revenues</i>	<u>1,158,393</u>	<u>434,667</u>	<u>(723,726)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Community Development Program			
Personal Services	39,032	9,617	29,415
Contractual Services	1,019,744	400,430	619,314
Capital Outlay	8,107	1,265	6,842
Other	16,583	8,667	7,916
Total Economic Development and Assistance	<u>1,083,466</u>	<u>419,979</u>	<u>663,487</u>
Employee Fringe Benefits			
Community Development Program			
Fringe Benefits	1,050	204	846
PERS - County Share	5,464	1,301	4,163
Total Employee Fringe Benefits	<u>6,514</u>	<u>1,505</u>	<u>5,009</u>
<i>Total Expenditures</i>	<u>1,089,980</u>	<u>421,484</u>	<u>668,496</u>
<i>Net Change in Fund Balance</i>	68,413	13,183	(55,230)
<i>Fund Deficit Beginning of Year</i>	(166,133)	(166,133)	0
Prior Year Encumbrances Appropriated	<u>107,720</u>	<u>107,720</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$10,000</u></u>	<u><u>(\$45,230)</u></u>	<u><u>(\$55,230)</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$453,000	\$80,222	(\$372,778)
Other	466	466	0
<i>Total Revenues</i>	453,466	80,688	(372,778)
Expenditures			
Current:			
Economic Development and Assistance			
Community Housing Improvement			
Contractual Services	443,168	125,147	318,021
<i>Net Change in Fund Balance</i>	10,298	(44,459)	(54,757)
<i>Fund Balance Beginning of Year</i>	133	133	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$10,431</u>	<u>(\$44,326)</u>	<u>(\$54,757)</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$249,930	\$114,143	(\$135,787)
Expenditures			
Current:			
Public Safety			
Community Oriented Policing Services			
Personal Services	132,149	113,378	18,771
Contractual Services	112,164	67,020	45,144
Capital Outlay	6,317	6,317	0
Other	9,945	8,146	1,799
Total Public Safety	260,575	194,861	65,714
Employee Fringe Benefits			
Community Safety Awareness			
Fringe Benefits	125	0	125
PERS - County Share	1,564	0	1,564
Total Employee Fringe Benefits	1,689	0	1,689
<i>Total Expenditures</i>	262,264	194,861	67,403
<i>Excess of Revenues Under Expenditures</i>	(12,334)	(80,718)	(68,384)
Other Financing Uses			
Transfers Out	(36)	0	36
<i>Net Change in Fund Balance</i>	(12,370)	(80,718)	(68,348)
<i>Fund Deficit Beginning of Year</i>	(4,330)	(4,330)	0
<i>Prior Year Encumbrances Appropriated</i>	19,097	19,097	0
<i>Fund Balance (Deficit) End of Year</i>	\$2,397	(\$65,951)	(\$68,348)

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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$1,691,974	\$740,263	(\$951,711)
Expenditures			
Current:			
Public Safety			
Community Safety Awareness			
Personal Services	434,792	262,459	172,333
Materials and Supplies	40,002	20,000	20,002
Contractual Services	875,050	349,698	525,352
Other	512,261	346,826	165,435
Total Public Safety	1,862,105	978,983	883,122
Employee Fringe Benefits			
Community Safety Awareness			
Fringe Benefits	131,672	75,947	55,725
PERS - County Share	61,396	36,597	24,799
Total Employee Fringe Benefits	193,068	112,544	80,524
<i>Total Expenditures</i>	2,055,173	1,091,527	963,646
<i>Net Change in Fund Balance</i>	(363,199)	(351,264)	11,935
<i>Fund Balance Beginning of Year</i>	178,664	178,664	0
Prior Year Encumbrances Appropriated	184,539	184,539	0
<i>Fund Balance End of Year</i>	\$4	\$11,939	\$11,935

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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$523,921	\$433,315	(\$90,606)
Expenditures			
Current:			
General Government - Legislative and Executive			
Recorder's Computer			
Personal Services	72,300	72,300	0
Capital Outlay	114,599	12,353	102,246
Other	72,793	65,086	7,707
Total General Government - Legislative and Executive	259,692	149,739	109,953
General Government - Judicial			
Clerk of Courts			
Contractual Services	550,000	549,999	1
Capital Outlay	162,997	29,114	133,883
Other	128,152	76,001	52,151
Total Clerk of Courts	841,149	655,114	186,035
Juvenile Court			
Capital Outlay	500	500	0
Other	14,547	13,000	1,547
Total Juvenile Court	15,047	13,500	1,547
Probate Court			
Capital Outlay	10,000	5,299	4,701
Other	35,102	25,000	10,102
Total Probate Court	45,102	30,299	14,803
Total General Government - Judicial	901,298	698,913	202,385
Employee Fringe Benefits			
Record's Computer			
Fringe Benefits	7,020	6,490	530
PERS - County Share	6,800	6,792	8
Total Employee Fringe Benefits	13,820	13,282	538
<i>Total Expenditures</i>	1,174,810	861,934	312,876
<i>Net Change in Fund Balance</i>	(650,889)	(428,619)	222,270
<i>Fund Balance Beginning of Year</i>	899,411	899,411	0
Prior Year Encumbrances Appropriated	83,310	83,310	0
<i>Fund Balance End of Year</i>	\$331,832	\$554,102	\$222,270

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Coronavirus Relief Fund
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$9,692,783	\$9,622,642	(\$70,141)
Interest	1,734	1,734	0
Other	48	48	0
<i>Total Revenues</i>	<u>9,694,565</u>	<u>9,624,424</u>	<u>(70,141)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	93,841	93,425	416
Materials and Supplies	100,514	100,068	446
Contractual Services	199,399	198,514	885
Capital Outlay	671,971	668,988	2,983
Other	21,728	21,632	96
Total General Government - Legislative and Executive	<u>1,087,453</u>	<u>1,082,627</u>	<u>4,826</u>
General Government - Judicial			
Personal Services	4,761	4,740	21
Materials and Supplies	4,007	3,989	18
Contractual Services	2,319	2,308	11
Capital Outlay	14,224	14,161	63
Total General Government - Judicial	<u>25,311</u>	<u>25,198</u>	<u>113</u>
Public Safety			
Personal Services	4,367,360	4,347,971	19,389
Materials and Supplies	11,855	11,802	53
Capital Outlay	12,818	12,761	57
Other	502	500	2
Total Public Safety	<u>4,392,535</u>	<u>4,373,034</u>	<u>19,501</u>
Public Works			
Personal Services	51,796	50,902	894
Materials and Supplies	186	158	28
Contractual Services	165	165	0
Capital Outlay	150	128	22
Total Public Works	<u>52,297</u>	<u>51,353</u>	<u>944</u>
Health			
Personal Services	15,778	15,708	70
Materials and Supplies	62,190	61,913	277
Contractual Services	22,096	21,998	98
Capital Outlay	2,614	2,602	12
Total Health	<u>102,678</u>	<u>102,221</u>	<u>457</u>
Human Services			
Personal Services	143,418	142,781	637
Materials and Supplies	2,039	2,030	9
Contractual Services	763	760	3
Capital Outlay	8,683	8,645	38
Other	2,187	2,177	10
Total Human Services	<u>157,090</u>	<u>156,393</u>	<u>697</u>
Economic Development and Assistance			
Other	3,836,687	3,819,654	17,033
<i>Total Expenditures</i>	<u>9,654,051</u>	<u>9,610,480</u>	<u>43,571</u>
<i>Net Change in Fund Balance</i>	40,514	13,944	(26,570)
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	<u>\$40,514</u>	<u>\$13,944</u>	<u>(\$26,570)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Home Fund
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Taxes	\$882,876	\$874,327	(\$8,549)
Intergovernmental	111,724	110,642	(1,082)
Donations	65,000	43,828	(21,172)
<i>Total Revenues</i>	<u>1,059,600</u>	<u>1,028,797</u>	<u>(30,803)</u>
Expenditures			
Current:			
Human Services			
County Home			
Contractual Services	1,205,350	1,204,204	1,146
Capital Outlay	14,642	1,064	13,578
Other	46,046	44,266	1,780
<i>Total Expenditures</i>	<u>1,266,038</u>	<u>1,249,534</u>	<u>16,504</u>
<i>Net Change in Fund Balance</i>	(206,438)	(220,737)	(14,299)
<i>Fund Balance Beginning of Year</i>	648,960	648,960	0
Prior Year Encumbrances Appropriated	13,885	13,885	0
<i>Fund Balance End of Year</i>	<u>\$456,407</u>	<u>\$442,108</u>	<u>(\$14,299)</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$752,639	\$488,110	(\$264,529)
Other	6,643	4,308	(2,335)
<i>Total Revenues</i>	<u>759,282</u>	<u>492,418</u>	<u>(266,864)</u>
Expenditures			
Current:			
Public Safety			
Courthouse Security			
Personal Services	674,250	384,151	290,099
Materials and Supplies	30,896	24,513	6,383
Contractual Services	83,496	65,960	17,536
Capital Outlay	170,705	81,170	89,535
Other	556,681	305,382	251,299
Total Public Safety	<u>1,516,028</u>	<u>861,176</u>	<u>654,852</u>
Employee Fringe Benefits			
Courthouse Security			
Fringe Benefits	111,662	38,374	73,288
PERS - County Share	65,499	39,810	25,689
Total Employee Fringe Benefits	<u>177,161</u>	<u>78,184</u>	<u>98,977</u>
<i>Total Expenditures</i>	<u>1,693,189</u>	<u>939,360</u>	<u>753,829</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(933,907)</u>	<u>(446,942)</u>	<u>486,965</u>
Other Financing Sources (Uses)			
Transfers In	200,016	200,016	0
Transfers Out	(8,880)	0	8,880
<i>Total Other Financing Sources (Uses)</i>	<u>191,136</u>	<u>200,016</u>	<u>8,880</u>
<i>Net Change in Fund Balance</i>	<u>(742,771)</u>	<u>(246,926)</u>	<u>495,845</u>
<i>Fund Balance Beginning of Year</i>	1,024,878	1,024,878	0
<i>Prior Year Encumbrances Appropriated</i>	<u>149,508</u>	<u>149,508</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$431,615</u>	<u>\$927,460</u>	<u>\$495,845</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$500,000	\$373,162	(\$126,838)
Expenditures			
Current:			
Public Works			
Ditch Maintenance			
Contractual Services	4,013,458	111,362	3,902,096
<i>Net Change in Fund Balance</i>	(3,513,458)	261,800	3,775,258
<i>Fund Balance Beginning of Year</i>	7,613,604	7,613,604	0
Prior Year Encumbrances Appropriated	13,458	13,458	0
<i>Fund Balance End of Year</i>	<u>\$4,113,604</u>	<u>\$7,888,862</u>	<u>\$3,775,258</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$312,076	\$360,883	\$48,807
Fines and Forfeitures	15,163	17,534	2,371
Donations	5,516	6,379	863
Other	1,945	2,249	304
<i>Total Revenues</i>	<u>334,700</u>	<u>387,045</u>	<u>52,345</u>
Expenditures			
Current:			
Health			
Animal Control			
Personal Services	189,530	170,290	19,240
Materials and Supplies	27,484	20,863	6,621
Contractual Services	100,858	36,422	64,436
Capital Outlay	3,500	0	3,500
Other	22,002	5,376	16,626
Total Health	<u>343,374</u>	<u>232,951</u>	<u>110,423</u>
Employee Fringe Benefits			
Animal Control			
Fringe Benefits	44,440	42,126	2,314
PERS - County Share	21,390	21,180	210
Unemployment	780	390	390
Total Employee Fringe Benefits	<u>66,610</u>	<u>63,696</u>	<u>2,914</u>
<i>Total Expenditures</i>	<u>409,984</u>	<u>296,647</u>	<u>113,337</u>
<i>Net Change in Fund Balance</i>	(75,284)	90,398	165,682
<i>Fund Balance Beginning of Year</i>	121,679	121,679	0
Prior Year Encumbrances Appropriated	<u>10,419</u>	<u>10,419</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$56,814</u></u>	<u><u>\$222,496</u></u>	<u><u>\$165,682</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Taxes	\$258,060	\$233,776	(\$24,284)
Other	27,940	25,310	(2,630)
<i>Total Revenues</i>	<u>286,000</u>	<u>259,086</u>	<u>(26,914)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
DRETAC Treasurer			
Personal Services	91,110	76,644	14,466
Materials and Supplies	2,500	786	1,714
Contractual Services	15,729	12,833	2,896
Capital Outlay	2,000	2,000	0
Other	2,488	986	1,502
Total General Government - Legislative and Executive	<u>113,827</u>	<u>93,249</u>	<u>20,578</u>
General Government - Judicial			
DRETAC Prosecutor			
Personal Services	37,000	36,538	462
Materials and Supplies	8,304	3,670	4,634
Contractual Services	34,112	25,002	9,110
Capital Outlay	10,334	7,000	3,334
Other	33,209	30,100	3,109
Total General Government - Judicial	<u>122,959</u>	<u>102,310</u>	<u>20,649</u>
Employee Fringe Benefits			
DRETAC Treasurer			
Fringe Benefits	11,059	10,087	972
PERS - County Share	13,240	10,730	2,510
Total DRETAC Treasurer	<u>24,299</u>	<u>20,817</u>	<u>3,482</u>
DRETAC Prosecutor			
Fringe Benefits	11,836	5,971	5,865
PERS - County Share	5,147	5,115	32
Total DRETAC Prosecutor	<u>16,983</u>	<u>11,086</u>	<u>5,897</u>
Total Employee Fringe Benefits	<u>41,282</u>	<u>31,903</u>	<u>9,379</u>
<i>Total Expenditures</i>	<u>278,068</u>	<u>227,462</u>	<u>50,606</u>
<i>Net Change in Fund Balance</i>	7,932	31,624	23,692
<i>Fund Balance Beginning of Year</i>	131,770	131,770	0
Prior Year Encumbrances Appropriated	<u>17,516</u>	<u>17,516</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$157,218</u>	<u>\$180,910</u>	<u>\$23,692</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Taxes	\$1,746,060	\$1,530,101	(\$215,959)
Intergovernmental	496,493	435,085	(61,408)
<i>Total Revenues</i>	<u>2,242,553</u>	<u>1,965,186</u>	<u>(277,367)</u>
Expenditures			
Current:			
Public Safety			
Drug Law Enforcement and Education			
Personal Services	394,980	274,249	120,731
Contractual Services	9,875	2,834	7,041
Other	2,248	623	1,625
Intergovernmental	1,713,978	1,713,978	0
Total Public Safety	<u>2,121,081</u>	<u>1,991,684</u>	<u>129,397</u>
Employee Fringe Benefits			
Drug Law Enforcement and Education			
Fringe Benefits	5,098	1,023	4,075
PERS - County Share	6,963	3,065	3,898
Total Employee Fringe Benefits	<u>12,061</u>	<u>4,088</u>	<u>7,973</u>
<i>Total Expenditures</i>	<u>2,133,142</u>	<u>1,995,772</u>	<u>137,370</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	109,411	(30,586)	(139,997)
Other Financing Sources			
Transfers In	11,877	11,877	0
<i>Net Change in Fund Balance</i>	121,288	(18,709)	(139,997)
<i>Fund Balance Beginning of Year</i>	1,019,896	1,019,896	0
Prior Year Encumbrances Appropriated	6,875	6,875	0
<i>Fund Balance End of Year</i>	<u>\$1,148,059</u>	<u>\$1,008,062</u>	<u>(\$139,997)</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$237,516	\$236,686	(\$830)
Other	1,505	1,500	(5)
<i>Total Revenues</i>	<u>239,021</u>	<u>238,186</u>	<u>(835)</u>
Expenditures			
Current:			
Public Safety			
Emergency Management			
Personal Services	215,801	196,160	19,641
Materials and Supplies	16,179	8,795	7,384
Contractual Services	117,805	51,908	65,897
Capital Outlay	39,998	35,394	4,604
Other	31,476	18,396	13,080
Total Public Safety	<u>421,259</u>	<u>310,653</u>	<u>110,606</u>
Employee Fringe Benefits			
Emergency Management			
Fringe Benefits	52,807	38,155	14,652
PERS - County Share	30,212	27,462	2,750
Unemployment	200	0	200
Total Employee Fringe Benefits	<u>83,219</u>	<u>65,617</u>	<u>17,602</u>
<i>Total Expenditures</i>	<u>504,478</u>	<u>376,270</u>	<u>128,208</u>
<i>Excess of Revenues Under Expenditures</i>	(265,457)	(138,084)	127,373
Other Financing Sources			
Transfers In	103,785	103,785	0
<i>Net Change in Fund Balance</i>	(161,672)	(34,299)	127,373
<i>Fund Balance Beginning of Year</i>	383,566	383,566	0
Prior Year Encumbrances Appropriated	19,796	19,796	0
<i>Fund Balance End of Year</i>	<u>\$241,690</u>	<u>\$369,063</u>	<u>\$127,373</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$14,542	\$37,050	\$22,508
Other	2,782	7,089	4,307
<i>Total Revenues</i>	<u>17,324</u>	<u>44,139</u>	<u>26,815</u>
Expenditures			
Current:			
Public Safety			
Emergency Planning			
Materials and Supplies	750	0	750
Contractual Services	14,191	2,400	11,791
Capital Outlay	15,000	0	15,000
Other	60,797	41,226	19,571
<i>Total Expenditures</i>	<u>90,738</u>	<u>43,626</u>	<u>47,112</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(73,414)</u>	<u>513</u>	<u>73,927</u>
Other Financing Sources (Uses)			
Transfers In	6,423	6,423	0
Transfers Out	(40,208)	(40,208)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(33,785)</u>	<u>(33,785)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(107,199)	(33,272)	73,927
<i>Fund Balance Beginning of Year</i>	125,666	125,666	0
Prior Year Encumbrances Appropriated	841	841	0
<i>Fund Balance End of Year</i>	<u>\$19,308</u>	<u>\$93,235</u>	<u>\$73,927</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$403,933	\$136,516	(\$267,417)
Interest	985	333	(652)
Other	18,697	6,319	(12,378)
<i>Total Revenues</i>	<u>423,615</u>	<u>143,168</u>	<u>(280,447)</u>
Expenditures			
Current:			
Public Safety			
Drug Law Enforcement and Education			
Personal Services	10,507	9,844	663
Capital Outlay	56,110	52,472	3,638
Other	125,571	49,962	75,609
Total Public Safety	<u>192,188</u>	<u>112,278</u>	<u>79,910</u>
Employee Fringe Benefits			
Drug Law Enforcement and Education			
Fringe Benefits	354	210	144
PERS - County Share	1,981	1,782	199
Total Employee Fringe Benefits	<u>2,335</u>	<u>1,992</u>	<u>343</u>
<i>Total Expenditures</i>	<u>194,523</u>	<u>114,270</u>	<u>80,253</u>
<i>Net Change in Fund Balance</i>	229,092	28,898	(200,194)
<i>Fund Balance Beginning of Year</i>	51,466	51,466	0
Prior Year Encumbrances Appropriated	<u>8,989</u>	<u>8,989</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$289,547</u></u>	<u><u>\$89,353</u></u>	<u><u>(\$200,194)</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$35,000	\$22,610	(\$12,390)
Expenditures			
Current:			
General Government - Judicial			
Indigent Guardianship			
Other	120,362	27,526	92,836
<i>Net Change in Fund Balance</i>	(85,362)	(4,916)	80,446
<i>Fund Balance Beginning of Year</i>	108,920	108,920	0
Prior Year Encumbrances Appropriated	7,019	7,019	0
<i>Fund Balance End of Year</i>	<u>\$30,577</u>	<u>\$111,023</u>	<u>\$80,446</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$500	\$429	(\$71)
Intergovernmental	472,386	212,936	(259,450)
Donations	15,000	4,981	(10,019)
<i>Total Revenues</i>	<u>487,886</u>	<u>218,346</u>	<u>(269,540)</u>
Expenditures			
Current:			
Public Safety			
Juvenile Detention Center Donations			
Personal Services	91,785	62,919	28,866
Materials and Supplies	307	307	0
Contractual Services	403,863	318,517	85,346
Capital Outlay	18,350	18,350	0
Other	9,206	3,959	5,247
Total Public Safety	<u>523,511</u>	<u>404,052</u>	<u>119,459</u>
Employee Fringe Benefits			
Juvenile Detention Center Donations			
Fringe Benefits	65,841	13,696	52,145
PERS - County Share	12,850	8,809	4,041
Total Employee Fringe Benefits	<u>78,691</u>	<u>22,505</u>	<u>56,186</u>
<i>Total Expenditures</i>	<u>602,202</u>	<u>426,557</u>	<u>175,645</u>
<i>Net Change in Fund Balance</i>	(114,316)	(208,211)	(93,895)
<i>Fund Balance Beginning of Year</i>	115,907	115,907	0
Prior Year Encumbrances Appropriated	<u>13,764</u>	<u>13,764</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$15,355</u></u>	<u><u>(\$78,540)</u></u>	<u><u>(\$93,895)</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$267,397	\$214,696	(\$52,701)
Other	45,998	36,932	(9,066)
<i>Total Revenues</i>	<u>313,395</u>	<u>251,628</u>	<u>(61,767)</u>
Expenditures			
Current:			
Judicial			
Drug Law Enforcement and Education			
Personal Services	65,000	56,638	8,362
Materials and Supplies	2,221	1,470	751
Contractual Services	261,877	208,648	53,229
Capital Outlay	5,000	546	4,454
Other	6,000	5,115	885
Total Judicial	<u>340,098</u>	<u>272,417</u>	<u>67,681</u>
Employee Fringe Benefits			
Drug Law Enforcement and Education			
Fringe Benefits	14,500	11,650	2,850
PERS - County Share	12,000	7,929	4,071
Total Employee Fringe Benefits	<u>26,500</u>	<u>19,579</u>	<u>6,921</u>
<i>Total Expenditures</i>	<u>366,598</u>	<u>291,996</u>	<u>74,602</u>
<i>Excess of Revenues Under Expenditures</i>	(53,203)	(40,368)	12,835
Other Financing Uses			
Transfers Out	(10,000)	0	10,000
<i>Net Change in Fund Balance</i>	(63,203)	(40,368)	22,835
<i>Fund Balance Beginning of Year</i>	249,221	249,221	0
Prior Year Encumbrances Appropriated	2,298	2,298	0
<i>Fund Balance End of Year</i>	<u>\$188,316</u>	<u>\$211,151</u>	<u>\$22,835</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$60,000	\$30,030	(\$29,970)
Expenditures			
Current:			
Human Services			
Women's Shelter			
Contractual Services	74,840	62,498	12,342
<i>Net Change in Fund Balance</i>	(14,840)	(32,468)	(17,628)
<i>Fund Deficit Beginning of Year</i>	(14,453)	(14,453)	0
Prior Year Encumbrances Appropriated	29,840	29,840	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$547</u>	<u>(\$17,081)</u>	<u>(\$17,628)</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Taxes	\$1,021,534	\$1,021,534	\$0
Intergovernmental	780,513	461,395	(319,118)
Donations	70,515	38,728	(31,787)
Other	20,161	11,073	(9,088)
<i>Total Revenues</i>	<u>1,892,723</u>	<u>1,532,730</u>	<u>(359,993)</u>
Expenditures			
Current:			
Human Services			
Aging Disability Resource Center			
Personal Services	159,813	152,969	6,844
Materials and Supplies	1,455	805	650
Contractual Services	3,163	3,163	0
Other	40,000	14,267	25,733
Total Aging Disability Resource Center	<u>204,431</u>	<u>171,204</u>	<u>33,227</u>
Title III-B			
Personal Services	65,674	62,840	2,834
Materials and Supplies	3,787	3,724	63
Contractual Services	157,912	93,441	64,471
Total Title III-B	<u>227,373</u>	<u>160,005</u>	<u>67,368</u>
Title III-C			
Personal Services	120,771	70,698	50,073
Materials and Supplies	3,499	2,785	714
Contractual Services	6,126	6,126	0
Other	47,813	5,948	41,865
Total Title III-C	<u>178,209</u>	<u>85,557</u>	<u>92,652</u>
Donations			
Personal Services	112	112	0
Contractual Services	13,080	4,049	9,031
Other	74,679	25,009	49,670
Total Donations	<u>87,871</u>	<u>29,170</u>	<u>58,701</u>
Activities			
Personal Services	48,516	42,756	5,760
Contractual Services	14,470	8,354	6,116
Other	5,997	3,975	2,022
Total Activities	<u>68,983</u>	<u>55,085</u>	<u>13,898</u>
Home Delivered Meals			
Contractual Services	53,789	53,366	423
Other	9,516	0	9,516
Total Home Delivered Meals	<u>\$63,305</u>	<u>\$53,366</u>	<u>\$9,939</u>

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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Home Energy Assistance Program			
Personal Services	\$3,688	\$3,688	\$0
Medicare Improvements for Patients			
Personal Services	3,073	3,073	0
Senior Prevention Services			
Contractual Services	7,531	6,113	1,418
Seniors Trust Fund			
Other	34,261	34,261	0
Total Human Services	878,725	601,522	277,203
Employee Fringe Benefits			
Aging Disability Resource Center			
Fringe Benefits	36,412	34,723	1,689
PERS - County Share	29,480	23,092	6,388
Total Aging Disability Resource Center	65,892	57,815	8,077
Title III-B			
Fringe Benefits	32,504	19,393	13,111
PERS - County Share	9,586	9,586	0
Total Title III-B	42,090	28,979	13,111
Title III-C			
Fringe Benefits	54,076	53,300	776
PERS - County Share	21,926	20,985	941
Total Title III-C	76,002	74,285	1,717
Donations			
Fringe Benefits	3,693	2,088	1,605
PERS - County Share	16	16	0
Total Donations	3,709	2,104	1,605
Activities			
Fringe Benefits	1,118	1,068	50
PERS - County Share	6,872	6,721	151
Total Activities	\$7,990	\$7,789	\$201

(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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Home Energy Assistance Program			
Fringe Benefits	\$81	\$81	\$0
PERS - County Share	516	516	0
Total Home Energy Assistance Program	597	597	0
Medicare Improvements for Patients			
Fringe Benefits	68	68	0
PERS - County Share	430	430	0
Total Medicare Improvements for Patients	498	498	0
Total Employee Fringe Benefits	196,778	172,067	24,711
<i>Total Expenditures</i>	1,075,503	773,589	301,914
<i>Excess of Revenues Over Expenditures</i>	817,220	759,141	(58,079)
Other Financing Uses			
Transfers Out	(723,730)	0	723,730
<i>Net Change in Fund Balance</i>	93,490	759,141	665,651
<i>Fund Deficit Beginning of Year</i>	(16,244)	(16,244)	0
Prior Year Encumbrances Appropriated	32,471	32,471	0
<i>Fund Balance End of Year</i>	\$109,717	\$775,368	\$665,651

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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$704,111	\$424,939	(\$279,172)
Expenditures			
Current:			
Public Safety			
Sheriff			
Personal Services	39,119	36,923	2,196
Materials and Supplies	9,530	9,530	0
Contractual Services	578,082	243,750	334,332
Capital Outlay	20,706	20,706	0
Total Public Safety	647,437	310,909	336,528
Employee Fringe Benefits			
Sheriff			
Fringe Benefits	47,829	19,879	27,950
PERS - County Share	5,477	5,169	308
Total Employee Fringe Benefits	53,306	25,048	28,258
<i>Total Expenditures</i>	700,743	335,957	364,786
<i>Net Change in Fund Balance</i>	3,368	88,982	85,614
<i>Fund Deficit Beginning of Year</i>	(66,241)	(66,241)	0
Prior Year Encumbrances Appropriated	62,942	62,942	0
<i>Fund Balance End of Year</i>	\$69	\$85,683	\$85,614

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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Donations	\$250,000	\$77,756	(\$172,244)
Expenditures			
Current:			
Public Safety			
Sheriff Donations			
Contractual Services	172,244	0	172,244
<i>Net Change in Fund Balance</i>	77,756	77,756	0
<i>Fund Deficit Beginning of Year</i>	(133,556)	(133,556)	0
Prior Year Encumbrances Appropriated	55,800	55,800	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$2,299,582	\$2,880,457	\$580,875
Other	3,918	4,908	990
<i>Total Revenues</i>	<u>2,303,500</u>	<u>2,885,365</u>	<u>581,865</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Auditor - Real Estate Assessment			
Personal Services	500,000	484,700	15,300
Materials and Supplies	77,878	60,377	17,501
Contractual Services	931,192	378,894	552,298
Capital Outlay	93,114	88,367	4,747
Other	124,019	110,825	13,194
Total General Government - Legislative and Executive	<u>1,726,203</u>	<u>1,123,163</u>	<u>603,040</u>
Employee Fringe Benefits			
Auditor - Real Estate Assessment			
Fringe Benefits	172,265	97,256	75,009
PERS - County Share	75,000	58,745	16,255
Unemployment	10,000	1,686	8,314
Total Employee Fringe Benefits	<u>257,265</u>	<u>157,687</u>	<u>99,578</u>
<i>Total Expenditures</i>	<u>1,983,468</u>	<u>1,280,850</u>	<u>702,618</u>
<i>Net Change in Fund Balance</i>	320,032	1,604,515	1,284,483
<i>Fund Balance Beginning of Year</i>	4,346,077	4,346,077	0
Prior Year Encumbrances Appropriated	<u>217,668</u>	<u>217,668</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,883,777</u></u>	<u><u>\$6,168,260</u></u>	<u><u>\$1,284,483</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Revolving Loan Program Fund
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$33,956	\$51,503	\$17,547
Interest	1,044	1,584	540
<i>Total Revenues</i>	<u>35,000</u>	<u>53,087</u>	<u>18,087</u>
Expenditures			
Current:			
Economic Development and Assistance			
Revolving Loan			
Contractual Services	1,201	200	1,001
Other	175,000	175,000	0
<i>Total Expenditures</i>	<u>176,201</u>	<u>175,200</u>	<u>1,001</u>
<i>Net Change in Fund Balance</i>	(141,201)	(122,113)	19,088
<i>Fund Balance Beginning of Year</i>	<u>159,131</u>	<u>159,131</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$17,930</u></u>	<u><u>\$37,018</u></u>	<u><u>\$19,088</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$228,972	\$88,419	(\$140,553)
Expenditures			
Current:			
Public Safety			
Safe Communities Program			
Personal Services	170,675	49,744	120,931
Contractual Services	10,940	1,715	9,225
Total Public Safety	181,615	51,459	130,156
Employee Fringe Benefits			
Safe Communities Program			
Fringe Benefits	2,484	696	1,788
PERS - County Share	30,892	9,003	21,889
Total Employee Fringe Benefits	33,376	9,699	23,677
<i>Total Expenditures</i>	214,991	61,158	153,833
<i>Excess of Revenues Over Expenditures</i>	13,981	27,261	13,280
Other Financing Sources			
Transfers In	0	11	11
<i>Net Change in Fund Balance</i>	13,981	27,272	13,291
<i>Fund Deficit Beginning of Year</i>	(13,979)	(13,979)	0
<i>Fund Balance End of Year</i>	\$2	\$13,293	\$13,291

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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$82,608	\$68,245	(\$14,363)
Intergovernmental	1,109,942	916,955	(192,987)
Other	9,684	8,000	(1,684)
<i>Total Revenues</i>	<u>1,202,234</u>	<u>993,200</u>	<u>(209,034)</u>
Expenditures			
Current:			
Human Services			
Shelter Care and Youth Services			
Personal Services	688,742	417,185	271,557
Contractual Services	555,144	339,606	215,538
Capital Outlay	82,674	59,162	23,512
Other	41,642	13,692	27,950
Total Human Services	<u>1,368,202</u>	<u>829,645</u>	<u>538,557</u>
Employee Fringe Benefits			
Shelter Care and Youth Services			
Fringe Benefits	171,982	88,222	83,760
PERS - County Share	91,345	53,323	38,022
Total Employee Fringe Benefits	<u>263,327</u>	<u>141,545</u>	<u>121,782</u>
<i>Total Expenditures</i>	<u>1,631,529</u>	<u>971,190</u>	<u>660,339</u>
<i>Net Change in Fund Balance</i>	(429,295)	22,010	451,305
<i>Fund Balance Beginning of Year</i>	486,368	486,368	0
Prior Year Encumbrances Appropriated	<u>34,947</u>	<u>34,947</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$92,020</u></u>	<u><u>\$543,325</u></u>	<u><u>\$451,305</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Donations Fund
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Donations	\$275,000	\$156,011	(\$118,989)
Expenditures			
Current:			
Public Safety			
Sheriff Donations			
Other	233,479	184,351	49,128
<i>Net Change in Fund Balance</i>	41,521	(28,340)	(69,861)
<i>Fund Balance Beginning of Year</i>	53,457	53,457	0
Prior Year Encumbrances Appropriated	25,008	25,008	0
<i>Fund Balance End of Year</i>	<u>\$119,986</u>	<u>\$50,125</u>	<u>(\$69,861)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Special Projects Fund
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$1,034,017	\$165,857	(\$868,160)
Expenditures			
Current:			
Public Safety			
Sheriff Special Projects			
Personal Services	760,472	338,061	422,411
Contractual Services	9,900	0	9,900
Total Public Safety	770,372	338,061	432,311
Employee Fringe Benefits			
Sheriff Special Projects			
Fringe Benefits	106,988	23,700	83,288
PERS - County Share	137,645	54,992	82,653
Unemployment	19,012	0	19,012
Total Employee Fringe Benefits	263,645	78,692	184,953
<i>Total Expenditures</i>	1,034,017	416,753	617,264
<i>Net Change in Fund Balance</i>	0	(250,896)	(1,485,424)
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	(\$250,896)	(\$1,485,424)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Social Services Levy Fund
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Taxes	\$10,000	\$85,534	\$75,534
Expenditures			
	0	0	0
<i>Net Change in Fund Balance</i>	10,000	85,534	75,534
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$10,000	\$85,534	\$75,534

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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$872,889	\$462,776	(\$410,113)
Expenditures			
Current:			
Human Services			
Title IV-D			
Personal Services	367,298	298,805	68,493
Materials and Supplies	10,904	7,311	3,593
Contractual Services	67,703	22,802	44,901
Capital Outlay	23,137	4,238	18,899
Other	37,286	3,124	34,162
Total Human Services	506,328	336,280	170,048
Employee Fringe Benefits			
Title IV-D			
Fringe Benefits	199,879	59,600	140,279
PERS - County Share	51,422	41,833	9,589
Total Employee Fringe Benefits	251,301	101,433	149,868
<i>Total Expenditures</i>	<i>757,629</i>	<i>437,713</i>	<i>319,916</i>
<i>Net Change in Fund Balance</i>	<i>115,260</i>	<i>25,063</i>	<i>(90,197)</i>
<i>Fund Deficit Beginning of Year</i>	<i>(72,890)</i>	<i>(72,890)</i>	<i>0</i>
Prior Year Encumbrances Appropriated	12,366	12,366	0
<i>Fund Balance (Deficit) End of Year</i>	<i>\$54,736</i>	<i>(\$35,461)</i>	<i>(\$90,197)</i>

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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$821,030	\$476,228	(\$344,802)
Intergovernmental	4,575,652	2,654,050	(1,921,602)
Other	39,664	23,007	(16,657)
<i>Total Revenues</i>	<u>5,436,346</u>	<u>3,153,285</u>	<u>(2,283,061)</u>
Expenditures			
Current:			
Human Services			
Transportation			
Personal Services	985,411	960,890	24,521
Materials and Supplies	22,055	20,270	1,785
Contractual Services	1,493,883	1,215,967	277,916
Other	32,704	12,561	20,143
Total Human Services	<u>2,534,053</u>	<u>2,209,688</u>	<u>324,365</u>
Employee Fringe Benefits			
Transportation			
Fringe Benefits	136,713	132,929	3,784
PERS - County Share	132,492	131,019	1,473
Unemployment	8,000	5,379	2,621
Total Employee Fringe Benefits	<u>277,205</u>	<u>269,327</u>	<u>7,878</u>
<i>Total Expenditures</i>	<u>2,811,258</u>	<u>2,479,015</u>	<u>332,243</u>
<i>Excess of Revenues Over Expenditures</i>	<u>2,625,088</u>	<u>674,270</u>	<u>(1,950,818)</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	13,400	13,400	0
Transfers Out	(553,314)	0	553,314
<i>Total Other Financing Sources (Uses)</i>	<u>(539,914)</u>	<u>13,400</u>	<u>553,314</u>
<i>Net Change in Fund Balance</i>	2,085,174	687,670	(1,397,504)
<i>Fund Balance Beginning of Year</i>	422,975	422,975	0
Prior Year Encumbrances Appropriated	89,540	89,540	0
<i>Fund Balance End of Year</i>	<u>\$2,597,689</u>	<u>\$1,200,185</u>	<u>(\$1,397,504)</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$100,000	\$170,008	\$70,008
Expenditures			
Current:			
Human Services			
Transportation Improvement			
Other	339,024	5,730	333,294
<i>Net Change in Fund Balance</i>	(239,024)	164,278	403,302
<i>Fund Balance Beginning of Year</i>	336,693	336,693	0
<i>Fund Balance End of Year</i>	<u>\$97,669</u>	<u>\$500,971</u>	<u>\$403,302</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$144,980	\$90,021	(\$54,959)
Donations	2,174	1,350	(824)
<i>Total Revenues</i>	<u>147,154</u>	<u>91,371</u>	<u>(55,783)</u>
Expenditures			
Current:			
Human Services			
Victim Assistance Program			
Personal Services	106,620	60,553	46,067
Materials and Supplies	4,484	2,369	2,115
Capital Outlay	2,820	1,791	1,029
Other	5,105	2,247	2,858
Total Human Services	<u>119,029</u>	<u>66,960</u>	<u>52,069</u>
Employee Fringe Benefits			
Victim Assistance Program			
Fringe Benefits	14,077	13,443	634
PERS - County Share	6,589	6,589	0
Total Employee Fringe Benefits	<u>20,666</u>	<u>20,032</u>	<u>634</u>
<i>Total Expenditures</i>	<u>139,695</u>	<u>86,992</u>	<u>52,703</u>
<i>Excess of Revenues Over Expenditures</i>	7,459	4,379	(3,080)
Other Financing Sources			
Transfers In	664	664	0
<i>Net Change in Fund Balance</i>	8,123	5,043	(3,080)
<i>Fund Deficit Beginning of Year</i>	(9,423)	(9,423)	0
Prior Year Encumbrances Appropriated	1,400	1,400	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$100</u>	<u>(\$2,980)</u>	<u>(\$3,080)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Webcheck Program Fund
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$35,000	\$32,750	(\$2,250)
Expenditures			
Current:			
Human Services			
Webcheck Program			
Other	79,429	40,282	39,147
<i>Net Change in Fund Balance</i>	(44,429)	(7,532)	36,897
<i>Fund Balance Beginning of Year</i>	47,127	47,127	0
Prior Year Encumbrances Appropriated	13,820	13,820	0
<i>Fund Balance End of Year</i>	<u>\$16,518</u>	<u>\$53,415</u>	<u>\$36,897</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Taxes	\$756,302	\$935,454	\$179,152
Property Transfer Taxes	483,181	597,637	114,456
Intergovernmental	98,328	121,620	23,292
Rentals	285,249	352,819	67,570
Other	22,040	27,260	5,220
<i>Total Revenues</i>	<u>1,645,100</u>	<u>2,034,790</u>	<u>389,690</u>
Expenditures			
Debt Service:			
Principal Retirement	1,095,000	1,095,000	0
Interest and Fiscal Charges	298,625	298,625	0
<i>Total Expenditures</i>	<u>1,393,625</u>	<u>1,393,625</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	251,475	641,165	389,690
<i>Fund Balance Beginning of Year</i>	<u>21,154</u>	<u>21,154</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$272,629</u></u>	<u><u>\$662,319</u></u>	<u><u>\$389,690</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Assessment Bond Retirement Fund
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$118,843	\$58,192	(\$60,651)
Expenditures			
Debt Service:			
Principal Retirement	80,000	80,000	0
Interest and Fiscal Charges	8,177	8,175	2
<i>Total Expenditures</i>	88,177	88,175	2
<i>Net Change in Fund Balance</i>	30,666	(29,983)	(60,649)
<i>Fund Deficit Beginning of Year</i>	(30,460)	(30,460)	0
<i>Fund Balance (Deficit) End of Year</i>	\$206	(\$60,443)	(\$60,649)

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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
Capital Outlay			
Achievement Center Construction			
Contractual Services	2,089,947	1,614,909	475,038
Other	1,100,500	0	1,100,500
<i>Total Expenditures</i>	<u>3,190,447</u>	<u>1,614,909</u>	<u>1,575,538</u>
<i>Excess of Revenues Under Expenditures</i>	(3,190,447)	(1,614,909)	1,575,538
Other Financing Sources			
Transfers In	2,958,040	2,958,040	0
<i>Net Change in Fund Balance</i>	(232,407)	1,343,131	1,575,538
<i>Fund Balance Beginning of Year</i>	137,742	137,742	0
Prior Year Encumbrances Appropriated	232,407	232,407	0
<i>Fund Balance End of Year</i>	<u>\$137,742</u>	<u>\$1,713,280</u>	<u>\$1,575,538</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Capital Improvements Fund
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$177,638	\$49,770	(\$127,868)
Intergovernmental	320,049	89,670	(230,379)
Interest	1,542	432	(1,110)
Other	769,826	215,687	(554,139)
<i>Total Revenues</i>	<u>1,269,055</u>	<u>355,559</u>	<u>(913,496)</u>
Expenditures			
Capital Outlay			
County Capital Improvements			
Personal Services	47,212	45,100	2,112
Contractual Services	2,936,244	1,617,807	1,318,437
Capital Outlay	106,880	90,230	16,650
Other	226,036	0	226,036
<i>Total County Capital Improvements</i>	<u>3,316,372</u>	<u>1,753,137</u>	<u>1,563,235</u>
Employee Fringe Benefits			
Victim Assistance Program			
Fringe Benefits	1,039	974	65
PERS - County Share	6,610	6,314	296
<i>Total Employee Fringe Benefits</i>	<u>7,649</u>	<u>7,288</u>	<u>361</u>
<i>Total Expenditures</i>	<u>3,324,021</u>	<u>1,760,425</u>	<u>1,563,596</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,054,966)</u>	<u>(1,404,866)</u>	<u>650,100</u>
Other Financing Sources (Uses)			
Transfers In	361,025	361,025	0
Transfers Out	(16,049)	0	16,049
<i>Total Other Financing Sources (Uses)</i>	<u>344,976</u>	<u>361,025</u>	<u>16,049</u>
<i>Net Change in Fund Balance</i>	(1,709,990)	(1,043,841)	666,149
<i>Fund Balance Beginning of Year</i>	1,254,778	1,254,778	0
Prior Year Encumbrances Appropriated	605,409	605,409	0
<i>Fund Balance End of Year</i>	<u>\$150,197</u>	<u>\$816,346</u>	<u>\$666,149</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$3,000,000	\$349,096	(\$2,650,904)
Expenditures			
Capital Outlay	3,000,000	349,096	2,650,904
<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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$3,000,000	\$1,999,434	(\$1,000,566)
Expenditures			
Capital Outlay	3,000,000	1,999,434	1,000,566
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self Insurance Healthcare Fund
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$13,717,344	\$12,715,995	(\$1,001,349)
Other	282,656	262,022	(20,634)
<i>Total Revenues</i>	<u>14,000,000</u>	<u>12,978,017</u>	<u>(1,021,983)</u>
Expenses			
Self-Insurance:			
Personal Services	162,288	162,288	0
Contractual Services	2,950,000	2,778,455	171,545
Claims	10,500,000	9,636,095	863,905
Other	234,887	134,242	100,645
Total Self-Insurance	<u>13,847,175</u>	<u>12,711,080</u>	<u>1,136,095</u>
Employee Fringe Benefits:			
Fringe Benefits	18,869	18,869	0
PERS - County Share	16,070	16,070	0
Total Employee Fringe Benefits	<u>34,939</u>	<u>34,939</u>	<u>0</u>
<i>Total Expenses</i>	<u>13,882,114</u>	<u>12,746,019</u>	<u>1,136,095</u>
<i>Net Change in Fund Equity</i>	117,886	231,998	114,112
<i>Fund Equity Beginning of Year</i>	1,556,603	1,556,603	0
Prior Year Encumbrances Appropriated	<u>3,639</u>	<u>3,639</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,678,128</u></u>	<u><u>\$1,792,240</u></u>	<u><u>\$114,112</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$500,000	\$459,757	(\$40,243)
Expenses			
Workers' Compensation:			
Personal Services	148,697	146,384	2,313
Materials and Supplies	8,875	2,315	6,560
Contractual Services	160,473	111,184	49,289
Claims	243,800	118,333	125,467
Other	198,436	183,748	14,688
Total Workers' Compensation	760,281	561,964	198,317
Employee Fringe Benefits:			
Fringe Benefits	47,518	31,606	15,912
PERS - County Share	26,376	20,494	5,882
Total Employee Fringe Benefits	73,894	52,100	21,794
<i>Total Expenses</i>	834,175	614,064	220,111
<i>Net Change in Fund Equity</i>	(334,175)	(154,307)	179,868
<i>Fund Equity Beginning of Year</i>	629,412	629,412	0
Prior Year Encumbrances Appropriated	69,191	69,191	0
<i>Fund Equity End of Year</i>	\$364,428	\$544,296	\$179,868

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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)

	2020	2019	2018 (1)	2017 (2)
Governmental Activities:				
Net Investment in Capital Assets	\$66,903,510	\$62,409,560	\$59,756,314	\$52,707,349
Restricted:				
Debt Service	3,910,788	4,414,577	4,252,957	3,454,309
Capital Projects	18,199	0	439,434	1,065,865
Developmentally Disabled Education	27,292,555	25,375,671	22,652,701	21,818,972
County Schools Permanent Improvements	2,450,830	2,183,937	2,186,899	1,998,778
Public Assistance	0	199,866	0	145,742
ADAMH Operations	6,020,276	4,505,586	6,180,232	6,408,299
Road and Bridge Repairs	10,174,117	10,383,870	9,659,614	8,950,549
Children Support Enforcement	0	0	0	0
Children's Services	451,053	177,784	230,848	115,327
Community Development	20,339	0	0	0
Community Safety Awareness	244,339	278,430	183,616	473,000
Computer Upgrades	1,235,913	1,060,724	895,754	600,224
Convention and Visitors Bureau	56,736	111,435	94,728	0
County Home Operations	572,621	752,717	865,502	897,496
Courthouse Security	1,148,975	1,205,951	1,315,092	1,132,695
Ditch Maintenance	7,937,409	7,641,239	7,325,299	6,984,103
Dog and Kennel	181,756	0	0	0
Drug Enforcement	1,234,621	1,197,293	1,010,712	927,392
Economic Development	352,308	0	0	0
Emergency Management and Planning	436,358	495,545	382,344	447,165
Law Library	203,090	226,142	237,778	0
Older Adult Services	665,853	0	0	0
Real Estate Assessments	6,407,880	4,596,553	3,095,344	7,386,254
Shelter Care and Youth Services	491,091	464,256	407,282	425,855
Sheriff Operations	529,518	323,059	406,655	0
Social Services	618,130	0	0	0
Transportation	1,887,196	782,628	903,680	357,732
Other Purposes	420,594	960,429	818,012	1,061,546
Unclaimed Monies	142,939	147,975	47,257	47,577
Unrestricted (Deficit)	<u>(80,926,518)</u>	<u>(87,363,000)</u>	<u>(71,858,347)</u>	<u>(66,867,732)</u>
<i>Total Governmental Activities Net Position</i>	<u>61,082,476</u>	<u>42,532,227</u>	<u>51,489,707</u>	<u>50,538,497</u>
Business-Type Activities:				
Net Investment in Capital Assets	214,018,407	200,852,940	191,023,726	193,293,164
Unrestricted	<u>26,377,058</u>	<u>23,454,473</u>	<u>22,675,007</u>	<u>18,953,178</u>
<i>Total Business-Type Activities Net Position</i>	<u>240,395,465</u>	<u>224,307,413</u>	<u>213,698,733</u>	<u>212,246,342</u>
Primary Government:				
Net Investment in Capital Assets	280,921,917	263,262,500	250,780,040	246,000,513
Restricted	75,105,484	67,485,667	63,591,740	64,698,880
Unrestricted (Deficit)	<u>(54,549,460)</u>	<u>(63,908,527)</u>	<u>(49,183,340)</u>	<u>(47,914,554)</u>
<i>Total Primary Government Net Position</i>	<u>\$301,477,941</u>	<u>\$266,839,640</u>	<u>\$265,188,440</u>	<u>\$262,784,839</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.

2016	2015	2014 (3)	2013	2012	2011
\$48,140,122	\$49,326,620	\$51,937,761	\$52,344,708	\$51,616,330	\$50,525,639
3,067,338	3,603,402	3,815,126	3,697,889	3,656,020	3,218,227
605,841	0	0	90,565	87,588	395,602
22,327,937	20,372,092	18,450,174	17,205,442	14,041,395	14,096,279
1,984,040	1,971,136	1,879,008	1,697,954	1,581,960	1,451,362
491,718	934,741	1,462,348	1,599,905	1,468,574	1,164,619
5,872,410	5,509,155	5,326,872	5,041,596	4,692,177	4,105,626
8,092,672	7,251,198	7,015,444	7,429,257	6,795,554	6,320,565
0	0	0	0	69,549	240,812
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
856,038	843,932	764,597	936,795	1,049,643	930,043
1,043,046	958,268	792,117	672,029	722,452	739,863
6,701,943	6,370,268	6,088,884	5,700,452	5,318,459	4,941,924
0	0	0	0	0	0
907,235	1,022,056	963,301	1,103,516	1,395,717	1,311,228
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
5,308,156	3,779,714	1,775,067	4,988,365	3,575,349	2,334,038
597,591	620,247	551,317	556,257	421,435	485,482
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
3,911,910	3,163,270	2,708,077	2,467,212	3,038,371	2,776,226
64,717	62,147	83,095	62,326	60,919	52,703
(28,436,377)	(28,955,694)	(29,403,927)	7,545,676	4,439,452	4,716,262
<u>81,536,337</u>	<u>76,832,552</u>	<u>74,209,261</u>	<u>113,139,944</u>	<u>104,030,944</u>	<u>99,806,500</u>
186,350,512	181,276,648	176,421,690	174,456,514	173,421,462	169,889,909
24,289,779	22,704,490	18,524,735	15,170,203	12,745,247	12,824,257
<u>210,640,291</u>	<u>203,981,138</u>	<u>194,946,425</u>	<u>189,626,717</u>	<u>186,166,709</u>	<u>182,714,166</u>
234,490,634	230,603,268	228,359,451	226,801,222	225,037,792	220,415,548
61,832,592	56,461,626	51,675,427	53,249,560	47,975,162	44,564,599
(4,146,598)	(6,251,204)	(10,879,192)	22,715,879	17,184,699	17,540,519
<u>\$292,176,628</u>	<u>\$280,813,690</u>	<u>\$269,155,686</u>	<u>\$302,766,661</u>	<u>\$290,197,653</u>	<u>\$282,520,666</u>

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

	2020	2019	2018 (1) (2)	2017
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government:				
Legislative and Executive	\$5,283,448	\$5,706,411	\$5,852,143	\$5,658,466
Judicial	3,256,513	2,733,242	3,065,105	2,748,356
Public Safety	4,524,678	5,213,893	5,098,698	4,837,236
Public Works	737,385	1,032,457	1,420,746	1,111,182
Health	614,075	630,415	506,261	493,605
Human Services	1,565,268	1,513,677	2,457,118	1,900,462
Economic Developmental and Assistance - Primary Government	192,571	13,943	94,794	23,535
Economic Developmental and Assistance - External Government	85,073	91,772	69,331	78,482
Subtotal - Charges for Services	<u>16,259,011</u>	<u>16,935,810</u>	<u>18,564,196</u>	<u>16,851,324</u>
Operating Grants and Contributions:				
General Government				
Legislative and Executive	1,180,569	55,909	99,575	169,643
Judicial	2,618,409	2,173,189	1,726,977	1,758,972
Public Safety	7,579,519	3,312,253	2,690,005	3,075,001
Public Works	9,258,717	10,230,266	8,601,812	8,166,848
Health	11,860,836	11,119,063	11,721,158	11,005,253
Human Services	14,702,376	12,231,936	11,792,812	9,117,043
Economic Developmental and Assistance - Primary Government	4,247,647	621,387	872,553	86,577
Subtotal - Operating Grants and Contributions	<u>51,448,073</u>	<u>39,744,003</u>	<u>37,504,892</u>	<u>33,379,337</u>
Capital Grants and Contributions:				
Public Works	<u>2,574,949</u>	<u>4,313,047</u>	<u>4,017,966</u>	<u>3,869,459</u>
<i>Total Governmental Activities Program Revenues</i>	<u>70,282,033</u>	<u>60,992,860</u>	<u>60,087,054</u>	<u>54,100,120</u>
Business-Type Activities:				
Charges for Services:				
Sewer	19,345,128	18,724,850	18,726,085	18,169,114
Water	13,163,863	11,466,514	10,696,945	10,528,259
Solid Waste	8,189,531	7,453,091	7,191,854	6,784,157
Subtotal - Charges for Services	<u>40,698,522</u>	<u>37,644,455</u>	<u>36,614,884</u>	<u>35,481,530</u>
Operating Grants and Contributions:				
Sewer	106,157	0	0	0
Water	45,721	0	0	0
Solid Waste	8,477	0	0	0
Subtotal - Operating Grants and Contributions	<u>160,355</u>	<u>0</u>	<u>0</u>	<u>0</u>
Capital Grants and Contributions				
Sewer	6,176,930	4,436,295	2,216,859	3,268,115
Water	6,884,300	5,764,109	1,668,954	1,518,456
Solid Waste	0	0	0	0
Subtotal - Capital Grants and Contributions	<u>13,061,230</u>	<u>10,200,404</u>	<u>3,885,813</u>	<u>4,786,571</u>
<i>Total Business-Type Activities Program Revenues</i>	<u>53,920,107</u>	<u>47,844,859</u>	<u>40,500,697</u>	<u>40,268,101</u>
<i>Total Primary Government Program Revenues</i>	<u>\$124,202,140</u>	<u>\$108,837,719</u>	<u>\$100,587,751</u>	<u>\$94,368,221</u>

2016	2015 (3)	2014	2013	2012	2011
\$4,987,967	\$5,179,381	\$4,865,065	\$4,743,548	\$4,923,825	\$3,320,397
2,764,913	2,216,188	2,689,680	2,551,986	2,327,476	2,789,859
4,071,324	4,226,902	4,168,766	4,472,812	3,968,673	4,595,704
498,960	679,355	1,017,213	1,857,910	3,184,827	2,248,258
509,936	484,109	536,051	562,545	565,435	829,571
1,728,432	1,741,001	1,764,018	1,867,553	1,978,327	2,761,998
25,239	40,108	191,730	25,632	79,245	35,809
78,157	69,401	77,314	90,386	68,851	80,763
14,664,928	14,636,445	15,309,837	16,172,372	17,096,659	16,662,359
1,371,973	1,241,089	930,338	930,937	1,572,200	1,182,362
2,083,063	2,040,429	1,896,460	1,925,589	1,876,175	1,678,434
2,641,224	2,773,337	2,240,682	1,799,149	1,817,315	1,928,915
7,990,427	7,892,218	8,115,232	7,719,936	7,662,866	7,638,516
12,179,355	10,982,043	11,824,967	11,019,737	10,621,977	12,077,770
9,428,138	9,388,654	9,392,717	8,665,887	8,665,279	7,511,369
353,241	170,512	373,129	403,129	914,809	751,275
36,047,421	34,488,282	34,773,525	32,464,364	33,130,621	32,768,641
2,001,913	3,329,407	2,503,095	2,387,143	1,900,214	2,360,628
52,714,262	52,454,134	52,586,457	51,023,879	52,127,494	51,791,628
15,035,396	14,856,464	14,472,042	14,276,440	13,766,883	10,563,824
10,042,272	9,199,490	7,617,602	7,723,358	8,251,923	7,283,208
6,089,808	6,716,244	8,460,604	8,231,460	7,903,489	8,988,171
31,167,476	30,772,198	30,550,248	30,231,258	29,922,295	26,835,203
0	0	0	0	158,211	0
0	0	0	0	0	0
0	0	0	0	49,042	40,735
0	0	0	0	207,253	40,735
6,581,393	6,316,994	5,717,169	4,850,267	4,838,531	5,960,251
4,148,956	5,126,242	1,355,270	1,530,428	3,334,964	916,923
2,763	2,763	0	0	0	0
10,733,112	11,445,999	7,072,439	6,380,695	8,173,495	6,877,174
41,900,588	42,218,197	37,622,687	36,611,953	38,303,043	33,753,112
\$94,614,850	\$94,672,331	\$90,209,144	\$87,635,832	\$90,430,537	\$85,544,740

(continued)

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

	2020	2019	2018 (1) (2)	2017
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$30,422,051	\$29,752,085	\$32,952,597	\$26,949,702
Judicial	14,929,977	14,558,090	12,523,490	12,674,683
Public Safety	26,657,235	31,398,868	26,525,805	26,542,908
Public Works	11,584,426	12,818,941	9,055,407	9,305,341
Health	25,732,601	31,925,768	30,636,801	28,109,098
Human Services	20,803,880	20,400,212	19,051,871	18,800,714
Economic Developmental and Assistance - Primary Government	4,658,764	1,186,032	944,276	263,233
Economic Developmental and Assistance - External Government	266,300	362,000	242,032	283,444
Interest and Fiscal Charges	308,925	354,264	279,717	287,249
<i>Total Governmental Activities Expenses</i>	<u>135,364,159</u>	<u>142,756,260</u>	<u>132,211,996</u>	<u>123,216,372</u>
Business-Type Activities:				
Sewer	18,822,458	19,840,515	21,220,501	17,321,103
Water	10,475,061	9,396,337	9,213,009	9,520,230
Solid Waste	8,570,361	7,999,327	8,650,015	7,194,568
<i>Total Business-Type Activities Expenses</i>	<u>37,867,880</u>	<u>37,236,179</u>	<u>39,083,525</u>	<u>34,035,901</u>
<i>Total Primary Government Expenses</i>	<u>173,232,039</u>	<u>179,992,439</u>	<u>171,295,521</u>	<u>157,252,273</u>
Net (Expense)/Revenue				
Governmental Activities	(65,082,126)	(81,763,400)	(72,124,942)	(69,116,252)
Business-Type Activities	16,052,227	10,608,680	1,417,172	6,232,200
<i>Total Primary Government Net Expense</i>	<u>(49,029,899)</u>	<u>(71,154,720)</u>	<u>(70,707,770)</u>	<u>(62,884,052)</u>
General Revenues, Transfers and Gain on Sale of Capital Assets				
Governmental Activities				
Taxes:				
Property Taxes Levied For:				
General Purposes	12,367,589	10,513,875	10,801,772	10,358,370
Debt Service	966,001	679,137	538,618	764,510
Achievement Center	17,305,070	16,095,625	16,226,059	15,413,744
Convention and Visitors Bureau	215,729	430,873	0	0
County Home	903,093	840,556	834,823	800,731
DRETAC	234,724	280,426	288,175	310,488
Drug Enforcement	1,580,438	1,470,924	1,461,007	1,409,153
Social Services	5,387,423	0	0	0
Sales Taxes Levied for:				
General Purposes	14,868,685	14,110,272	13,558,441	13,123,139
Achievement Center	17,933	17,108	17,372	21,229
School Sales Tax	14,864,771	14,107,101	13,556,260	13,108,974
Port Authority	0	0	0	0
Property Transfer Taxes	3,115,731	2,789,322	2,938,887	2,519,872
Grants and Entitlements not Restricted to Specific Programs	5,672,507	4,565,986	6,656,517	5,304,972
Unrestricted Contributions	0	0	0	0
Interest	3,442,652	4,202,622	2,098,764	1,218,661
Miscellaneous	2,690,029	2,475,054	1,744,871	2,762,629
Transfers	0	0	0	93,087
<i>Total Governmental Activities</i>	<u>83,632,375</u>	<u>72,578,881</u>	<u>70,721,566</u>	<u>67,209,559</u>
Business-Type Activities				
Interest	0	0	191	212
Gain on Sale of Capital Assets	0	0	0	0
Equity Gain on Joint Venture	35,825	0	0	0
Miscellaneous	0	0	0	308,060
Transfers	0	0	0	(93,087)
<i>Total Business-Type Activities</i>	<u>35,825</u>	<u>0</u>	<u>191</u>	<u>215,185</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>83,668,200</u>	<u>72,578,881</u>	<u>70,721,757</u>	<u>67,424,744</u>
Change in Net Position				
Governmental Activities	18,550,249	(9,184,519)	(1,403,376)	(1,906,693)
Business-Type Activities	16,088,052	10,608,680	1,417,363	6,447,385
<i>Total Primary Government Change in Net Position</i>	<u>\$34,638,301</u>	<u>\$1,424,161</u>	<u>\$13,987</u>	<u>\$4,540,692</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.

2016	2015 (3)	2014	2013	2012	2011
\$26,850,442	\$27,065,557	\$29,280,582	\$22,721,979	\$23,878,766	\$21,536,869
11,741,613	10,828,349	11,226,697	10,504,510	10,238,925	10,701,479
22,445,001	21,611,978	20,403,238	19,935,172	19,035,208	20,013,796
9,452,127	11,334,359	11,281,321	9,318,106	9,428,251	12,790,269
26,746,760	25,217,869	26,153,247	23,500,070	23,903,568	25,052,824
17,098,026	16,893,025	16,208,862	14,853,813	14,070,191	13,641,518
574,702	337,287	480,672	562,966	848,556	998,437
279,853	281,862	282,105	297,347	238,511	319,065
297,394	291,290	193,361	221,278	242,479	272,329
115,485,918	113,861,576	115,510,085	101,915,241	101,884,455	105,326,586
19,001,448	18,139,032	18,303,839	17,704,136	18,655,862	18,270,399
10,334,207	9,351,461	8,533,493	8,537,490	8,899,469	8,563,091
6,609,794	6,173,325	8,288,319	7,155,181	7,369,582	7,418,894
35,945,449	33,663,818	35,125,651	33,396,807	34,924,913	34,252,384
151,431,367	147,525,394	150,635,736	135,312,048	136,809,368	139,578,970
(62,771,656)	(61,407,442)	(62,923,628)	(50,891,362)	(49,756,961)	(53,534,958)
5,955,139	8,554,379	2,497,036	3,215,146	3,378,130	(499,272)
(56,816,517)	(52,853,063)	(60,426,592)	(47,676,216)	(46,378,831)	(54,034,230)
9,744,375	9,226,725	9,262,556	9,427,691	9,535,503	9,651,336
706,574	824,578	675,639	623,450	623,422	552,478
15,615,644	14,936,096	14,989,768	15,036,104	12,428,697	11,505,321
0	0	0	0	0	0
804,375	773,456	767,968	770,424	760,346	798,861
374,738	373,652	423,613	404,672	461,458	431,495
1,370,654	1,353,528	1,343,997	1,340,668	1,338,971	1,363,322
0	0	0	0	0	0
12,879,270	12,485,531	11,689,193	10,886,301	10,489,333	9,941,056
16,075	13,506	13,474	12,544	11,634	11,839
12,856,337	12,437,723	11,669,906	10,868,663	10,478,018	9,919,086
0	535	1,922	0	0	0
2,590,112	2,302,491	1,876,448	1,935,556	1,614,330	1,416,345
5,508,104	5,287,419	4,582,953	5,752,786	3,246,309	4,578,932
0	0	100	0	0	0
844,032	796,269	524,188	249,996	379,767	741,064
3,661,465	3,219,224	2,882,150	2,691,507	2,613,617	1,738,311
0	0	0	0	0	(46,107)
66,971,755	64,030,733	60,703,875	60,000,362	53,981,405	52,603,339
0	0	0	0	0	0
0	226,574	0	0	0	0
0	0	0	0	0	0
704,014	253,760	315,523	244,862	74,413	151,556
0	0	0	0	0	46,107
704,014	480,334	315,523	244,862	74,413	197,663
67,675,769	64,511,067	61,019,398	60,245,224	54,055,818	52,801,002
4,200,099	2,623,291	(2,219,753)	9,109,000	4,224,444	(931,619)
6,659,153	9,034,713	2,812,559	3,460,008	3,452,543	(301,609)
\$10,859,252	\$11,658,004	\$592,806	\$12,569,008	\$7,676,987	(\$1,233,228)

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

	2020	2019	2018	2017
General Fund				
Nonspendable	\$6,472,406	\$6,449,696	\$5,921,556	\$4,380,516
Restricted	57,656	104,463	133,244	136,340
Assigned	9,060,433	715,287	3,716,482	3,220,223
Unassigned (Deficit)	<u>12,226,204</u>	<u>9,435,825</u>	<u>6,408,598</u>	<u>1,291,917</u>
Total General Fund	<u>27,816,699</u>	<u>16,705,271</u>	<u>16,179,880</u>	<u>9,028,996</u>
All Other Governmental Funds				
Nonspendable	452,064	486,488	346,869	316,836
Restricted	68,398,975	60,029,466	57,129,637	59,581,381
Assigned	2,017,217	370,149	116,254	72,542
Unassigned (Deficit)	<u>(2,490,735)</u>	<u>(1,549,021)</u>	<u>(2,296,243)</u>	<u>(1,101,703)</u>
Total All Other Governmental Funds	<u>68,377,521</u>	<u>59,337,082</u>	<u>55,296,517</u>	<u>58,869,056</u>
Total Governmental Funds	<u><u>\$96,194,220</u></u>	<u><u>\$76,042,353</u></u>	<u><u>\$71,476,397</u></u>	<u><u>\$67,898,052</u></u>

Note: During 2011, the County implemented GASB 54.

2016	2015	2014	2013	2012	2011
\$164,280	\$147,014	\$190,444	\$132,599	\$137,065	\$145,231
142,287	138,738	130,198	129,411	113,066	88,730
361,869	0	329,517	450,385	325,330	91,494
9,300,556	7,777,693	6,913,621	7,544,859	6,762,811	7,055,080
9,968,992	8,063,445	7,563,780	8,257,254	7,338,272	7,380,535
578,972	633,127	468,279	379,828	506,133	560,439
56,701,891	51,246,104	46,054,425	47,684,254	42,018,554	38,590,013
304,655	419,591	534,747	300,501	372,907	395,602
(639,862)	(740,047)	(762,214)	(969,147)	(1,309,345)	(2,577,324)
56,945,656	51,558,775	46,295,237	47,395,436	41,588,249	36,968,730
\$66,914,648	\$59,622,220	\$53,859,017	\$55,652,690	\$48,926,521	\$44,349,265

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

	2020	2019	2018	2017
Revenues				
Property and Other Taxes	\$37,918,976	\$30,333,055	\$30,173,294	\$29,235,265
Sales Taxes	29,751,389	28,234,481	27,132,073	26,253,342
Property Transfer Taxes	3,115,731	2,789,322	2,938,887	2,519,872
Charges for Services	14,989,313	14,297,500	16,457,217	15,037,759
Licenses and Permits	1,102,380	1,092,959	9,378	4,667
Fines and Forfeitures	375,849	433,352	579,091	874,764
Intergovernmental	59,634,581	46,888,889	47,009,477	42,467,624
Special Assessments	434,146	479,945	442,713	435,477
Interest	3,756,624	4,022,576	2,098,764	1,218,661
Rentals	586,357	480,436	480,285	216,636
Donations	351,859	392,525	387,199	323,533
Other	2,428,007	2,460,154	1,744,871	2,762,629
<i>Total Revenues</i>	<u>154,445,212</u>	<u>131,905,194</u>	<u>129,453,249</u>	<u>121,350,229</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	28,610,703	26,937,035	31,338,801	25,626,463
Judicial	13,715,559	12,109,634	11,972,190	11,176,574
Public Safety	24,982,320	26,233,573	24,319,400	23,387,360
Public Works	10,550,376	10,864,222	9,005,632	8,628,379
Health	24,806,072	26,637,642	28,684,146	27,159,196
Human Services	19,712,474	17,352,386	17,971,004	17,247,418
Economic Development and Assistance	4,657,740	1,182,848	942,868	263,233
Capital Outlay	5,513,553	4,403,439	7,338,165	4,006,840
Intergovernmental	266,300	362,000	242,032	283,444
Debt Service:				
Principal Retirement	1,173,880	863,993	865,456	930,042
Capital Appreciation Bond Interest	0	30,082	0	0
Interest and Fiscal Charges	329,049	374,063	298,636	304,408
Bond Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>134,318,026</u>	<u>127,350,917</u>	<u>132,978,330</u>	<u>119,013,357</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>20,127,186</u>	<u>4,554,277</u>	<u>(3,525,081)</u>	<u>2,336,872</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	24,681	11,679	31,760	0
Loans Issued	0	0	0	0
General Obligation Notes Issued	0	0	0	0
General Obligation Bonds Issued	0	0	0	0
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	4,139,673	3,556,657	2,965,655	2,997,497
Transfers Out	(4,139,673)	(3,556,657)	(2,965,655)	(2,904,410)
<i>Total Other Financing Sources (Uses)</i>	<u>24,681</u>	<u>11,679</u>	<u>31,760</u>	<u>93,087</u>
<i>Net Change in Fund Balances</i>	<u>\$20,151,867</u>	<u>\$4,565,956</u>	<u>(\$3,493,321)</u>	<u>\$2,429,959</u>
Debt Service as a Percentage of Noncapital Expenditures	1.2%	1.0%	0.9%	1.1%

2016	2015	2014	2013	2012	2011
\$28,239,623	\$27,610,091	\$28,003,392	\$27,864,014	\$24,621,869	\$24,837,399
25,751,682	24,937,295	23,374,495	21,767,508	20,978,985	19,871,981
2,590,112	2,302,491	1,876,448	1,935,556	1,614,330	1,416,345
13,669,218	14,218,260	14,504,196	14,881,065	15,352,936	14,121,707
13,048	11,904	8,950	6,516	6,057	904
599,233	529,441	600,058	531,661	487,268	724,864
43,179,262	42,552,561	40,683,547	39,920,060	39,613,270	39,570,798
558,659	548,312	724,542	973,069	940,211	1,113,220
844,032	796,269	524,188	249,996	379,767	741,064
215,459	197,722	175,793	174,220	203,876	200,283
373,874	326,832	234,764	210,949	203,953	267,741
3,661,465	3,219,224	2,882,150	2,691,507	2,613,617	1,720,700
<u>119,695,667</u>	<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>
25,540,762	25,670,117	28,461,033	22,131,746	22,545,523	21,631,013
11,243,394	10,909,164	11,205,734	10,802,232	10,488,542	10,241,170
21,026,469	20,991,977	20,219,878	19,838,481	18,606,683	19,823,252
8,185,016	8,714,137	9,861,052	7,990,560	8,455,132	8,052,821
26,380,875	24,508,549	25,740,292	23,288,658	23,387,209	24,737,735
16,630,309	16,170,902	15,615,537	14,843,524	13,679,537	13,511,589
574,702	337,287	480,672	562,966	845,603	998,437
3,607,398	8,391,180	2,687,712	3,567,340	3,518,525	5,406,273
279,853	281,862	282,105	297,347	238,511	319,065
925,403	630,686	728,915	927,942	1,975,759	793,561
0	0	0	0	0	0
312,744	281,338	199,018	229,156	305,101	274,625
0	247,383	0	0	0	0
<u>114,706,925</u>	<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>
4,988,742	115,820	(1,889,425)	6,726,169	2,970,014	(1,202,535)
0	0	14,862	0	37,411	0
0	0	80,890	0	0	22,065
0	0	0	0	0	1,150,000
1,800,000	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
1,846,790	1,931,652	2,338,008	2,058,579	1,802,626	1,706,483
(1,846,790)	(1,931,652)	(2,338,008)	(2,058,579)	(1,802,626)	(1,752,590)
<u>1,800,000</u>	<u>5,647,383</u>	<u>95,752</u>	<u>0</u>	<u>1,607,242</u>	<u>1,125,958</u>
<u>\$6,788,742</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>
1.1%	0.8%	0.8%	1.1%	2.3%	1.0%

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

	2020	2019	2018	2017
Unvoted Millage				
Operating	\$2.320000	\$2.350000	\$2.380000	\$2.410000
Bond	0.180000	0.150000	0.120000	0.090000
Voted Millage - by levy				
2000 Developmental and Disabilities - Continuing				
Residential/Agricultural Real	0.660902	0.743351	0.745323	0.747230
Commercial/Industrial and Public Utility Real	0.688202	0.745108	0.745623	0.733389
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
2010 Developmental and Disabilities - 10 Year				
Residential/Agricultural Real	0.916975	1.313690	1.034106	1.036752
Commercial/Industrial and Public Utility Real	0.995149	1.077435	1.078181	1.060491
General Business and Public Utility Personal	1.120000	1.120000	1.120000	1.120000
2012 Developmental and Disabilities - Continuing				
Residential/Agricultural Real	1.555583	1.749645	1.754287	1.758776
Commercial/Industrial and Public Utility Real	1.688199	1.827792	1.829057	1.799047
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
2007 ANTI-DRUG - 5 Year				
Residential/Agricultural Real	0.286554	0.322303	0.323158	0.323985
Commercial/Industrial and Public Utility Real	0.310984	0.336698	0.336931	0.331403
General Business and Public Utility Personal	0.350000	0.350000	0.350000	0.350000
2007 County Home - 5 Year				
Residential/Agricultural Real	0.163745	0.184173	0.184661	0.185134
Commercial/Industrial and Public Utility Real	0.177705	0.192399	0.192532	0.189373
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
2019 Health, Human and Social Services - 5 Year				
Residential/Agricultural Real	0.889084	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.923627	0.000000	0.000000	0.000000
General Business and Public Utility Personal	1.000000	0.000000	0.000000	0.000000
Total Voted Millage by type of Property				
Residential/Agricultural Real	\$4.472843	\$4.313162	\$4.041535	\$4.051877
Commercial/Industrial and Public Utility Real	4.783866	4.179432	4.182324	4.113703
General Business and Public Utility Personal	5.570000	4.570000	4.570000	4.570000
Total Millage by type of Property				
Residential/Agricultural Real	\$6.972843	\$6.813162	\$6.541535	\$6.551877
Commercial/Industrial and Public Utility Real	7.283866	6.679432	6.682324	6.613703
General Business and Public Utility Personal	8.070000	7.070000	7.070000	7.070000
Total Weighted Average Tax Rate				
	\$7.090000	\$6.800000	\$6.570000	\$6.580000

2016	2015	2014	2013	2012	2011
\$2.410000	\$2.410000	\$2.410000	\$2.420000	\$2.440000	\$2.430000
0.090000	0.090000	0.090000	0.080000	0.060000	0.070000
0.804211	0.805431	0.807229	0.776301	0.775656	0.776421
0.774542	0.771111	0.764545	0.740169	0.718636	0.700984
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
1.115812	1.117504	1.120000	1.119826	1.118895	1.120000
1.120000	1.120000	1.120000	1.120000	1.120000	1.120000
1.120000	1.120000	1.120000	1.120000	1.120000	1.120000
1.892895	1.895766	1.900000	1.900000	0.946880	0.947813
1.900000	1.900000	1.900000	1.900000	0.990912	0.966573
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.348691	0.349220	0.350000	0.342930	0.342645	0.342983
0.350000	0.350000	0.350000	0.348651	0.338508	0.330193
0.350000	0.350000	0.350000	0.350000	0.350000	0.350000
0.199252	0.199554	0.200000	0.197425	0.197261	0.197456
0.200000	0.200000	0.200000	0.200000	0.195381	0.190582
0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
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
\$4.360861	\$4.367475	\$4.377229	\$4.336482	\$3.381337	\$3.384673
4.344542	4.341111	4.334545	4.308820	3.363437	3.308332
4.570000	4.570000	4.570000	4.570000	4.570000	4.570000
\$6.860861	\$6.867475	\$6.877229	\$6.836482	\$5.881337	\$5.884673
6.844542	6.841111	6.834545	6.808820	5.863437	5.808332
7.070000	7.070000	7.070000	7.070000	7.070000	7.070000
\$6.860000	\$6.870000	\$6.870000	\$6.840000	\$5.900000	\$5.900000

(continued)

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

	2020	2019	2018	2017
Overlapping Rates by Taxing District				
Cities				
Brunswick				
Residential/Agricultural Real	\$3.547500	\$3.696346	\$3.699802	\$3.701780
Commercial/Industrial and Public Utility Real	3.680661	3.772100	3.773328	3.748323
General Business and Public Utility Personal	3.800000	3.800000	3.800000	3.800000
Medina				
Residential/Agricultural Real	4.783458	5.020574	5.021331	5.021503
Commercial/Industrial and Public Utility Real	4.816353	4.942789	4.959918	4.938495
General Business and Public Utility Personal	5.400000	5.400000	5.400000	5.400000
Rittman				
Residential/Agricultural Real	6.134386	6.145573	6.144177	6.289958
Commercial/Industrial and Public Utility Real	6.290133	6.290717	6.300000	6.300000
General Business and Public Utility Personal	6.300000	6.300000	6.300000	6.300000
Wadsworth				
Residential/Agricultural Real	4.380987	4.685959	4.687735	4.497399
Commercial/Industrial and Public Utility Real	4.531225	4.762165	4.760518	4.549761
General Business and Public Utility Personal	4.900000	4.900000	4.900000	4.700000
Villages				
Chippewa Lake				
Residential/Agricultural Real	9.773054	9.779384	9.772893	9.775767
Commercial/Industrial and Public Utility Real	10.555120	8.655783	8.655783	8.655783
General Business and Public Utility Personal	11.600000	10.600000	10.600000	10.600000
Creston				
Residential/Agricultural Real	7.405074	7.447825	7.452818	6.435300
Commercial/Industrial and Public Utility Real	8.625395	8.595710	8.594855	8.105740
General Business and Public Utility Personal	10.400000	10.400000	10.400000	13.000000
Gloria Glens				
Residential/Agricultural Real	11.539258	13.682659	13.682659	12.255488
Commercial/Industrial and Public Utility Real	21.500000	23.750000	23.750000	22.350000
General Business and Public Utility Personal	21.500000	23.750000	23.750000	22.350000
Lodi				
Residential/Agricultural Real	16.780413	18.385049	18.409687	18.392672
Commercial/Industrial and Public Utility Real	17.937733	18.514870	18.364654	18.362674
General Business and Public Utility Personal	19.200000	19.200000	19.200000	19.200000
Seville				
Residential/Agricultural Real	5.470418	5.893364	5.908286	5.911170
Commercial/Industrial and Public Utility Real	5.592960	5.735728	8.760036	5.748980
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Spencer				
Residential/Agricultural Real	9.607569	10.612683	10.616019	10.565647
Commercial/Industrial and Public Utility Real	10.838515	10.723186	10.609217	10.912971
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

2016	2015	2014	2013	2012	2011
\$3.796178	\$3.797669	\$2.600000	\$2.600000	\$2.600000	\$2.600000
3.794900	3.794258	2.600000	2.600000	2.600000	2.600000
3.800000	3.800000	2.600000	2.600000	2.600000	2.600000
5.172619	5.172139	5.173712	5.087969	5.085833	5.085171
5.005592	4.997952	4.951184	4.872006	4.842476	4.813400
5.400000	5.400000	5.400000	5.400000	5.400000	5.400000
6.300000	6.032365	5.994056	5.488292	5.485440	5.344222
6.300000	6.300000	6.172261	5.704162	5.635627	5.546011
6.300000	6.300000	6.300000	5.800000	5.800000	5.800000
4.687724	5.637517	5.647155	5.572683	5.570363	5.571108
4.700000	5.500465	5.494751	5.469376	5.403694	5.353141
4.700000	5.800000	5.800000	5.800000	5.800000	5.800000
10.534499	10.042767	10.100000	9.335450	9.329258	9.326480
10.600000	10.100000	10.100000	9.778017	9.778238	8.959160
10.600000	10.100000	10.100000	10.100000	10.100000	10.100000
6.452915	6.450890	6.552475	6.556865	6.557155	6.313635
7.992980	7.992980	8.107970	8.085740	8.047445	8.038585
13.000000	13.000000	13.000000	13.000000	13.000000	13.000000
12.840959	12.043301	12.049087	11.832702	11.687561	11.824018
22.350000	23.100000	23.100000	23.100000	23.100000	23.100000
22.350000	23.100000	23.100000	23.100000	23.100000	23.100000
19.192707	15.677874	15.700000	15.508770	10.490445	10.487065
19.200000	15.700000	15.700000	15.700000	10.695120	10.619780
19.200000	15.700000	15.700000	15.700000	10.700000	10.700000
6.101622	6.112310	4.413138	4.351084	4.326466	4.323770
5.849008	5.836784	4.265190	4.230730	4.221756	4.223332
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
10.966568	10.955820	10.949156	10.917140	10.912892	10.910220
11.195816	11.195816	11.195816	10.933614	10.933614	10.933614
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

	2020	2019	2018	2017
Townships				
Brunswick Hills				
Residential/Agricultural Real	\$12.806225	\$12.654609	\$12.667158	\$12.680166
Commercial/Industrial and Public Utility Real	14.139155	12.861260	12.745543	12.748431
General Business and Public Utility Personal	15.550000	14.350000	14.350000	14.350000
Canaan/Creston				
Residential/Agricultural Real	3.198682	3.210439	3.214475	3.196859
Commercial/Industrial and Public Utility Real	3.448791	3.419517	3.394540	3.388352
General Business and Public Utility Personal	5.200000	5.200000	5.200000	5.200000
Chatham				
Residential/Agricultural Real	6.618676	7.066040	7.086174	6.806605
Commercial/Industrial and Public Utility Real	6.987399	7.181419	7.175031	6.776763
General Business and Public Utility Personal	7.500000	7.500000	7.500000	7.200000
Granger				
Residential/Agricultural Real	5.145484	5.354662	5.359366	5.353996
Commercial/Industrial and Public Utility Real	5.192540	5.442094	5.459168	5.421746
General Business and Public Utility Personal	5.600000	5.600000	5.600000	5.600000
Guilford				
Residential/Agricultural Real	6.906985	7.520741	7.524278	7.524218
Commercial/Industrial and Public Utility Real	7.248397	7.569371	7.575597	7.572074
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	4.379215	4.909168	4.913306	4.913503
Commercial/Industrial and Public Utility Real	4.756973	5.003180	5.020189	5.012091
General Business and Public Utility Personal	5.250000	5.250000	5.250000	5.250000
Harrisville				
Residential/Agricultural Real	5.384832	5.665234	5.666572	5.851159
Commercial/Industrial and Public Utility Real	6.563083	7.060856	6.788508	6.354645
General Business and Public Utility Personal	7.500000	7.500000	7.500000	8.000000
Harrisville/Lodi				
Residential/Agricultural Real	1.981290	2.178042	2.179288	2.364796
Commercial/Industrial and Public Utility Real	2.365681	2.570388	2.524505	2.591319
General Business and Public Utility Personal	2.800000	2.800000	2.800000	3.300000
Hinckley				
Residential/Agricultural Real	7.927127	8.483005	8.507409	7.518996
Commercial/Industrial and Public Utility Real	11.124353	10.910946	10.852709	9.775834
General Business and Public Utility Personal	14.050000	14.050000	14.050000	13.050000
Homer				
Residential/Agricultural Real	5.052168	7.550868	7.549624	7.558597
Commercial/Industrial and Public Utility Real	5.318410	7.900000	7.900000	7.900000
General Business and Public Utility Personal	5.400000	7.900000	7.900000	7.900000
Lafayette				
Residential/Agricultural Real	4.901596	10.507810	10.543740	8.129345
Commercial/Industrial and Public Utility Real	4.910550	10.886436	10.886823	8.577897
General Business and Public Utility Personal	5.300000	11.300000	11.300000	8.900000

2016	2015	2014	2013	2012	2011
\$10.952432	\$10.993877	\$11.037496	\$10.807988	\$10.801361	\$10.806654
10.674401	10.643007	11.255250	11.027918	10.966637	10.661062
11.850000	11.850000	11.850000	11.850000	11.850000	11.850000
3.202606	3.202261	3.541861	3.543553	3.540762	0.000000
3.364155	3.368598	3.449608	3.432496	3.401451	0.000000
5.200000	5.200000	5.200000	5.200000	5.200000	0.000000
6.983553	6.987352	6.990349	7.056459	7.060950	7.093761
6.941275	6.941275	6.861857	6.963565	6.963565	6.881296
7.200000	7.200000	7.200000	7.200000	7.200000	7.200000
5.544980	5.539640	5.546788	5.500034	5.496994	5.505682
5.506888	5.565836	5.527948	5.600000	5.383504	5.292248
5.600000	5.600000	5.600000	5.600000	5.600000	5.600000
7.869771	7.874891	7.876778	7.778803	7.765170	7.766308
7.783303	7.756649	7.762159	7.545386	7.507003	7.513272
8.150000	8.150000	8.150000	8.150000	8.150000	8.150000
0.000000	0.000000	0.000000	0.500000	0.500000	0.500000
0.000000	0.000000	0.000000	0.500000	0.500000	0.500000
0.000000	0.000000	0.000000	0.500000	0.500000	0.500000
5.207775	5.212805	5.214615	5.126152	5.111054	5.111503
5.177281	5.152762	5.159968	5.008861	4.978959	4.984000
5.250000	5.250000	5.250000	5.250000	5.250000	5.250000
5.996022	4.494599	4.495364	4.549321	4.552640	4.557410
6.524006	5.013395	4.980490	4.899055	4.678953	4.673646
8.000000	6.500000	6.500000	6.500000	6.500000	6.500000
2.469757	0.969088	0.969628	0.980487	0.980852	0.982238
2.708542	1.202984	1.182895	1.154020	1.072974	1.067692
3.300000	1.800000	1.800000	1.800000	1.800000	1.800000
7.873218	7.880686	7.899708	7.802371	7.802833	7.812197
10.203936	10.203936	10.221991	9.927080	9.459302	9.044577
13.050000	13.050000	13.050000	13.050000	13.050000	13.050000
7.725631	7.722424	6.888367	7.242776	7.239168	7.293090
7.900000	7.900000	7.834814	7.810337	7.810337	7.848167
7.900000	7.900000	7.900000	7.900000	7.900000	7.900000
8.538222	8.544003	8.556853	8.462241	8.330442	8.336013
8.900000	8.900000	8.900000	8.758929	8.206027	8.171068
8.900000	8.900000	8.900000	8.900000	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

	2020	2019	2018	2017
Lafayette/Chippewa Lake Village				
Residential/Agricultural Real	\$0.400000	\$5.793765	\$5.808220	\$3.309641
Commercial/Industrial and Public Utility Real	0.400000	6.131980	6.132204	3.687781
General Business and Public Utility Personal	0.400000	6.400000	6.400000	3.900000
Litchfield				
Residential/Agricultural Real	7.433092	8.056979	8.056373	8.060711
Commercial/Industrial and Public Utility Real	7.598889	7.887611	7.909531	7.905476
General Business and Public Utility Personal	9.900000	9.900000	9.900000	9.900000
Liverpool				
Residential/Agricultural Real	4.961428	5.212978	5.220241	5.227993
Commercial/Industrial and Public Utility Real	5.397492	5.587553	5.586906	5.514017
General Business and Public Utility Personal	6.200000	6.200000	6.200000	6.200000
Medina				
Residential/Agricultural Real	7.511109	8.146715	8.158471	8.078078
Commercial/Industrial and Public Utility Real	7.756152	8.275174	8.304516	8.164886
General Business and Public Utility Personal	8.500000	8.500000	8.500000	8.600000
Montville				
Residential/Agricultural Real	9.261861	9.892442	10.127871	9.169481
Commercial/Industrial and Public Utility Real	8.772919	9.240796	9.492119	8.538866
General Business and Public Utility Personal	11.450000	11.450000	11.700000	10.700000
Sharon				
Residential/Agricultural Real	7.022777	7.452593	7.514466	7.552032
Commercial/Industrial and Public Utility Real	6.936298	7.457798	7.417217	7.466002
General Business and Public Utility Personal	7.900000	7.900000	7.900000	7.900000
Spencer				
Residential/Agricultural Real	5.205358	5.356206	5.356474	5.353740
Commercial/Industrial and Public Utility Real	5.412202	5.350158	5.334688	5.375910
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
Spencer/Spencer Village				
Residential/Agricultural Real	1.705358	1.856206	1.856474	1.853740
Commercial/Industrial and Public Utility Real	1.912202	1.850158	1.834688	1.875910
General Business and Public Utility Personal	2.400000	2.400000	2.400000	2.400000
Wadsworth				
Residential/Agricultural Real	5.656815	6.012954	6.015718	6.024766
Commercial/Industrial and Public Utility Real	6.667570	7.043530	7.082965	7.168020
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
Westfield				
Residential/Agricultural Real	4.900000	4.900000	3.000000	3.000000
Commercial/Industrial and Public Utility Real	4.900000	4.900000	3.000000	3.000000
General Business and Public Utility Personal	4.900000	4.900000	3.000000	3.000000
Westfield/Gloria Glens Village				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.400000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.400000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.400000
Westfield/Westfield Center Village				
Residential/Agricultural Real	2.300000	2.300000	0.400000	0.400000
Commercial/Industrial and Public Utility Real	2.300000	2.300000	0.400000	0.400000
General Business and Public Utility Personal	2.300000	2.300000	0.400000	0.400000

2016	2015	2014	2013	2012	2011
\$3.545415	\$3.548698	\$3.556863	\$3.462241	\$3.460004	\$3.462958
3.900000	3.900000	3.900000	3.758929	3.509890	3.474186
3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
8.372540	8.372203	8.378695	7.339981	7.342431	7.349521
8.290735	8.342675	8.282120	7.541471	7.197587	7.251960
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
5.380517	5.384312	5.390600	5.378914	5.379529	5.380236
5.586297	5.584006	5.575064	5.531299	5.347422	5.267680
6.200000	6.200000	6.200000	6.200000	6.200000	6.200000
8.521476	8.532100	8.538680	8.418508	8.412793	6.202950
8.600000	8.600000	8.600000	8.600000	8.600000	6.220599
8.600000	8.600000	8.600000	8.600000	8.600000	6.600000
9.636871	8.825633	8.842692	8.745453	8.725040	8.728132
9.478680	8.691337	8.697869	8.799197	8.525291	8.318336
10.650000	10.950000	10.950000	10.950000	10.950000	10.950000
7.616596	7.377767	7.394804	7.051533	7.053109	6.987636
7.597904	7.400000	7.400000	6.931454	6.903290	6.679525
7.650000	7.400000	7.400000	7.400000	7.400000	7.400000
5.468108	5.466944	5.462272	5.449344	5.447632	5.451856
5.409232	5.409232	5.409232	5.420868	5.422334	5.422334
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
1.968108	1.966944	1.962272	1.949344	1.947632	1.951856
1.909232	1.909232	1.909232	1.920868	1.922334	1.922334
2.400000	2.400000	2.400000	2.400000	2.400000	2.400000
6.281373	3.293802	3.292918	3.282690	3.281442	3.284154
7.400000	4.399380	4.329528	4.326418	4.313988	3.719268
7.400000	4.400000	4.400000	4.400000	4.400000	4.400000
3.000000	3.000000	3.000000	3.000000	4.051443	4.053456
3.000000	3.000000	3.000000	3.000000	4.105378	4.105450
3.000000	3.000000	3.000000	3.000000	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

	2020	2019	2018	2017
York				
Residential/Agricultural Real	\$5.872046	\$6.264461	\$6.285829	\$6.303844
Commercial/Industrial and Public Utility Real	6.395532	6.609874	6.691297	6.636584
General Business and Public Utility Personal	6.700000	6.700000	6.700000	6.700000
Special Districts				
General Health District				
Residential/Agricultural Real	0.521991	0.587111	0.588669	0.590175
Commercial/Industrial and Public Utility Real	0.591969	0.640917	0.641361	0.630838
General Business and Public Utility Personal	0.970000	0.970000	0.970000	0.970000
County Library				
Residential/Agricultural Real	1.897709	2.050127	2.054349	2.008286
Commercial/Industrial and Public Utility Real	1.998084	2.101300	2.104096	2.035793
General Business and Public Utility Personal	2.150000	2.150000	2.150000	2.100000
Medina County Park District				
Residential/Agricultural Real	0.818003	0.921505	0.923839	0.926251
Commercial/Industrial and Public Utility Real	0.886522	0.962008	0.962854	0.946926
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Ella Everhard Library				
Residential/Agricultural Real	2.178696	2.490689	2.491191	2.493591
Commercial/Industrial and Public Utility Real	2.299071	2.542650	2.542023	2.531634
General Business and Public Utility Personal	2.750000	2.750000	2.750000	2.750000
Lafayette Township Fire and Rescue District				
Residential/Agricultural Real	5.108448	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	5.415040	0.000000	0.000000	0.000000
General Business and Public Utility Personal	6.000000	0.000000	0.000000	0.000000
Spencer Fire District				
Residential/Agricultural Real	2.248956	2.508849	2.509311	2.504598
Commercial/Industrial and Public Utility Real	2.956963	2.835643	2.805392	2.885997
General Business and Public Utility Personal	4.650000	4.650000	4.650000	4.650000
Town and Country Fire District				
Residential/Agricultural Real	5.117211	5.254592	5.253196	5.160795
Commercial/Industrial and Public Utility Real	5.496678	5.486455	5.484212	5.531115
General Business and Public Utility Personal	5.600000	5.600000	5.600000	5.600000
Westfield Fire and Rescue				
Residential/Agricultural Real	2.132910	2.253595	2.269225	2.269135
Commercial/Industrial and Public Utility Real	2.201180	2.381407	2.405837	2.403320
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Harrisville/Lodi Union Cemetery				
Residential/Agricultural Real	0.426165	0.476037	0.476353	0.475812
Commercial/Industrial and Public Utility Real	0.454918	0.500000	0.500000	0.475665
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Cleveland Metro Parks				
Residential/Agricultural Real	2.479656	2.482653	2.718302	2.711249
Commercial/Industrial and Public Utility Real	2.574669	2.541737	2.740335	2.741624
General Business and Public Utility Personal	2.750000	2.750000	2.750000	2.750000
Wayne County Library				
Residential/Agricultural Real	1.131987	1.183683	1.083771	1.098920
Commercial/Industrial and Public Utility Real	1.250000	1.300000	1.200000	1.200000
General Business and Public Utility Personal	1.250000	1.300000	1.200000	1.200000
Joint Vocational Schools				
Medina				
Residential/Agricultural Real	2.000000	2.064986	2.073283	2.080537
Commercial/Industrial and Public Utility Real	2.009849	2.162244	2.167253	2.134600
General Business and Public Utility Personal	3.050000	3.050000	3.050000	3.050000
Wayne				
Residential/Agricultural Real	2.489465	2.491147	2.491189	2.676534
Commercial/Industrial and Public Utility Real	3.021399	2.991334	2.983005	3.226228
General Business and Public Utility Personal	4.600000	4.600000	4.600000	4.850000

2016	2015	2014	2013	2012	2011
\$6.074000	\$6.072587	\$6.099692	\$6.055019	\$6.062258	\$6.074552
6.184385	6.181757	6.186446	6.200000	5.894927	5.894030
6.200000	6.200000	6.200000	6.200000	6.200000	6.200000
0.635179	0.636142	0.637563	0.623437	0.622918	0.623533
0.666237	0.664482	0.661123	0.648530	0.637637	0.628606
0.970000	0.970000	0.970000	0.970000	0.970000	0.970000
2.095083	1.847112	1.850000	2.031483	2.030631	2.031857
2.100000	1.850000	1.850000	2.046417	2.011748	1.985385
2.100000	1.850000	1.850000	2.050000	2.050000	2.050000
0.747271	0.748412	0.750000	0.736587	0.735921	0.736599
0.750000	0.750000	0.750000	0.743479	0.722397	0.705180
0.750000	0.750000	0.750000	0.750000	0.750000	0.750000
2.706411	2.710292	2.713246	2.604618	1.601818	1.603204
2.704088	2.679553	2.664827	2.628942	1.596033	1.529549
2.750000	2.750000	2.750000	2.750000	1.750000	1.750000
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
2.701638	2.699631	2.691583	2.669311	2.666360	2.673637
2.951153	2.951153	2.951153	2.973907	2.976772	2.976772
4.650000	4.650000	4.650000	4.650000	4.650000	4.650000
3.763005	3.759385	4.124297	3.815633	3.818972	3.807297
4.098966	4.071618	4.163119	3.708014	3.703633	3.885239
4.300000	4.300000	4.300000	4.300000	4.300000	4.300000
2.399527	2.407460	2.409010	3.818972	0.000000	0.000000
2.500000	2.500000	2.500000	3.703633	0.000000	0.000000
2.500000	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
2.711903	2.750000	2.750000	1.850000	1.818768	1.810574
2.750000	2.736822	2.704560	1.791705	1.735404	1.724270
2.750000	2.750000	2.750000	1.850000	1.850000	1.850000
1.099606	1.148648	1.211988	1.211569	1.210821	1.185556
1.200000	1.250000	1.250000	1.250000	1.237400	1.201247
1.200000	1.250000	1.250000	1.250000	1.250000	1.250000
2.231169	2.237148	2.244699	2.169418	2.167141	2.164908
2.249270	2.243758	2.225168	2.148279	2.088405	2.042803
3.050000	3.050000	3.050000	3.050000	3.050000	3.050000
2.679846	2.677416	2.774208	2.778901	2.776615	2.701913
3.223445	3.213302	3.177905	3.168609	3.085972	2.941108
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

	2020	2019	2018	2017
Out-of-County School Districts				
Norwayne LSD				
Residential/Agricultural Real	\$26.414968	\$26.540280	\$26.550345	\$26.281213
Commercial/Industrial and Public Utility Real	31.018043	32.655839	31.638666	28.565244
General Business and Public Utility Personal	34.200000	34.250000	34.250000	34.250000
Rittman Exempted Village SD				
Residential/Agricultural Real	36.798540	37.158605	37.199630	38.285137
Commercial/Industrial and Public Utility Real	62.836158	62.980432	63.162707	63.399917
General Business and Public Utility Personal	62.850000	63.150000	63.200000	63.500000
Schools				
Black River Local School District				
Residential/Agricultural Real	28.441528	28.400018	29.400027	30.100034
Commercial/Industrial and Public Utility Real	29.418139	30.067716	30.332339	31.249701
General Business and Public Utility Personal	52.000000	52.900000	52.900000	53.600000
Brunswick City School District				
Residential/Agricultural Real	37.250039	40.176371	40.219863	40.548612
Commercial/Industrial and Public Utility Real	37.250014	39.826911	39.805479	39.824510
General Business and Public Utility Personal	66.920000	68.820000	68.820000	69.120000
Buckeye Local School District				
Residential/Agricultural Real	30.000012	31.409648	31.468522	33.026706
Commercial/Industrial and Public Utility Real	32.880082	35.901317	36.197014	37.254824
General Business and Public Utility Personal	65.000000	66.400000	66.400000	67.900000
Cloverleaf Local School District				
Residential/Agricultural Real	29.050447	30.967719	31.019089	31.731509
Commercial/Industrial and Public Utility Real	30.651159	33.270169	33.122303	33.284509
General Business and Public Utility Personal	56.800000	58.300000	58.300000	59.000000
Highland Local School District				
Residential/Agricultural Real	33.772682	36.106775	36.218139	33.922666
Commercial/Industrial and Public Utility Real	31.736969	34.086910	34.119178	31.746033
General Business and Public Utility Personal	77.000000	77.700000	77.700000	75.300000
Medina City School District				
Residential/Agricultural Real	39.476847	43.534450	44.377570	46.190539
Commercial/Industrial and Public Utility Real	44.578436	47.892517	48.826257	50.022618
General Business and Public Utility Personal	90.230000	90.830000	91.630000	93.330000
Wadsworth City School District				
Residential/Agricultural Real	37.366657	40.612536	40.617745	41.742713
Commercial/Industrial and Public Utility Real	41.595773	44.445291	44.437944	45.416409
General Business and Public Utility Personal	77.900000	77.900000	77.900000	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

2016	2015	2014	2013	2012	2011
\$26.793820	\$27.183775	\$27.495224	\$27.508533	\$27.495733	\$27.838435
29.503737	29.848698	30.273063	30.528010	28.383033	28.220414
34.750000	35.150000	35.350000	35.350000	35.350000	35.700000
38.532640	38.919382	38.032869	37.986763	37.965367	36.501611
63.435134	63.707862	56.242132	56.619339	55.534060	52.326052
63.700000	64.400000	63.350000	63.350000	63.350000	63.200000
30.124066	30.456841	30.788719	23.427586	23.289964	22.726798
31.290257	31.313633	31.272478	23.715195	23.355861	23.013571
53.600000	53.600000	53.600000	46.000000	46.000000	46.000000
41.972246	42.012045	42.063784	39.764891	39.762944	40.259772
40.533230	40.516563	40.759234	39.193430	38.989653	39.207724
69.120000	69.120000	69.120000	68.020000	68.020000	68.520000
34.316835	34.326579	34.383326	33.763515	25.877619	25.907435
37.874892	37.410620	36.911536	36.445443	27.004328	26.480268
67.900000	67.900000	67.900000	67.600000	59.700000	59.700000
32.708652	32.728866	29.248752	29.098742	29.081847	29.121676
34.115479	34.026692	30.442716	28.802548	28.592714	28.525650
59.000000	59.000000	55.500000	55.400000	55.400000	55.400000
35.267830	35.314824	35.386832	36.588019	36.595045	29.728630
32.741698	32.933914	32.619952	33.639923	32.653179	25.021686
75.300000	75.300000	75.300000	76.800000	76.800000	69.900000
48.722699	48.776954	48.839573	42.106354	42.047754	42.354753
52.543504	52.526633	51.999378	45.464973	44.513045	44.120218
93.330000	93.330000	93.330000	87.830000	87.830000	89.830000
43.956812	43.979251	44.027912	42.048792	42.006399	36.129484
47.433855	47.048916	46.817889	45.754917	45.238615	38.295596
79.000000	79.000000	79.000000	78.500000	78.500000	72.600000

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
2020	\$4,750,901,140	\$908,996,440	\$16,171,135,943	\$411,311,900	\$467,399,886
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

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.

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)
\$6,071,209,480	\$16,638,535,829	36.49%	\$8.07	\$7.09
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

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
2020	\$43,146,107	\$41,506,096	96.20 %	\$579,841	\$42,085,937	97.54 %
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

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

2020 and 2011

Taxpayer	2020	
	Real Property Assessed Valuation	Percentage of Total Real Property Assessed Valuation
Nexus Gas Transmission, LLC	\$197,365,700	3.49%
American Transmission	103,212,740	1.82
Ohio Edison Company	58,697,970	1.04
Columbia Gas Transmission	29,913,540	0.53
Ohio Farmers Insurance	21,919,970	0.39
Columbia Gas of Ohio, Incorporated	17,801,550	0.31
FC Stratford Crossings, LTD	10,150,000	0.18
MTD Products, Incorporated	7,333,100	0.13
Spirit Master Funding X, LLC	7,196,000	0.13
Trails At Montville Three, LLC	6,429,630	0.11
Total Real Property	\$460,020,200	8.13%
Total Real Property Assessed Valuation	\$5,659,897,580	

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

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	Capital Lease	Notes Payable
2020	\$7,222,560	\$60,000	\$0	\$64,128	\$514,875	\$0
2019	8,090,283	140,000	0	66,824	761,059	0
2018	8,923,767	215,000	0	70,899	0	0
2017	9,732,068	285,000	0	76,355	0	0
2016	10,602,103	355,000	0	86,397	0	0
2015	9,677,323	420,000	0	91,800	0	0
2014	4,583,862	485,000	0	107,486	0	0
2013	5,122,963	540,000	117,583	47,928	0	0
2012	5,647,234	710,026	336,101	67,327	0	0
2011	4,472,341	885,051	542,735	96,427	0	1,150,000

(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)
\$67,907,673	\$1,434,063	\$19,042	\$0	\$77,222,341	1.11 %	\$418
73,783,322	1,343,613	37,877	0	84,222,978	1.30	469
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

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
2020	184,670	\$16,638,535,829	\$7,222,560	0.04 %	\$39
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

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	
2020	\$19,345,128	\$11,716,195	\$7,628,933	\$4,850,120	\$1,531,280	\$6,381,400	1.20
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)

WATER DISTRICT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2020	\$13,163,863	\$6,821,251	\$6,342,612	\$3,651,579	\$808,104	\$4,459,683	1.42
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

SOLID WASTE MANAGEMENT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2020	\$8,189,531	\$8,263,892	(\$74,361)	\$135,315	\$38,662	\$173,977	(0.43)
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

- (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

	2020	2019	2018	2017
Total Assessed Property Value	\$6,071,209,480	\$5,182,633,470	\$5,063,837,430	\$4,982,902,050
General Bonded Debt Outstanding:				
General Obligation Bonds	\$7,010,000	\$7,855,000	\$8,639,918	\$9,429,918
Special Assessment Bonds	60,000	140,000	215,000	285,000
Enterprise General Obligation Bonds	0	0	0	0
OWDA Loans	67,907,673	73,783,322	76,947,729	62,595,573
OPWC Loans	1,498,191	1,410,437	1,233,710	1,326,079
Rural Lorain County Waterline Loan	19,042	37,877	56,506	74,931
Total Gross Indebtedness	76,494,906	83,226,636	87,092,863	73,711,501
Less:				
Special Assessment Debt	(60,000)	(140,000)	(215,000)	(285,000)
Enterprise General Obligation Bonds	0	0	0	0
OWDA Loans - Enterprise Fund Revenue	(67,907,673)	(73,783,322)	(76,947,729)	(62,595,573)
OWDA Loans - Special Assessment Revenue	0	0	0	0
OPWC Loans - Enterprise Fund Revenue	(1,434,063)	(1,343,613)	(1,162,811)	(1,249,724)
Rural Lorain County Waterline Loan	(19,042)	(37,877)	(56,506)	(74,931)
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	(692,003)	(43,212)	(98,086)	(18,002)
Total Net Debt Applicable to Debt Limit	6,382,125	7,878,612	8,612,731	9,488,271
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	144,280,237	122,065,837	119,095,936	117,072,551
Overall Legal Debt Limit (10 1/2 % of Assessed Valuation)	150,280,237	128,065,837	125,095,936	123,072,551
Legal Debt Margin Within 10 1/2 % Limitations	\$143,898,112	\$120,187,225	\$116,483,205	\$113,584,280
Legal Debt Margin as a Percentage of the Debt Limit	95.75%	93.85%	93.12%	92.29%
Unvoted Debt Limitation (1 % of Assessed Valuation)	\$60,712,095	\$51,826,335	\$50,638,374	\$49,829,021
Total Gross Indebtedness	76,494,906	83,226,636	87,092,863	73,711,501
Less:				
Special Assessment Debt	(60,000)	(140,000)	(215,000)	(285,000)
Enterprise General Obligation Bonds	0	0	0	0
OWDA Loans - Enterprise Fund Revenue	(67,907,673)	(73,783,322)	(76,947,729)	(62,595,573)
OWDA Loans - Special Assessment Revenue	0	0	0	0
OPWC Loans - Enterprise Fund Revenue	(1,434,063)	(1,343,613)	(1,162,811)	(1,249,724)
Rural Lorain County Waterline Loan	(19,042)	(37,877)	(56,506)	(74,931)
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	(692,003)	(43,212)	(98,086)	(18,002)
Net Debt Within 5 1/2 % Limitations	6,382,125	7,878,612	8,612,731	9,488,271
Unvoted Legal Debt Margin Within 5 1/2 % Limitations	\$54,329,970	\$43,947,723	\$42,025,643	\$40,340,750
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	89.49%	84.80%	82.99%	80.96%

2016	2015	2014	2013	2012	2011
<u>\$4,575,792,050</u>	<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>
\$10,279,918	\$9,334,918	\$4,484,918	\$5,019,918	\$5,539,918	\$4,430,000
355,000	420,000	485,000	540,000	710,026	885,051
0	0	0	0	39,970	79,945
59,223,038	64,695,511	69,321,028	74,730,666	81,946,949	86,526,327
1,379,577	924,101	611,750	593,155	653,517	723,582
93,154	111,178	129,005	146,637	0	0
<u>71,330,687</u>	<u>75,485,708</u>	<u>75,031,701</u>	<u>81,030,376</u>	<u>88,890,380</u>	<u>92,644,905</u>
(355,000)	(420,000)	(485,000)	(540,000)	(710,026)	(885,051)
0	0	0	0	(39,970)	(79,945)
(59,223,038)	(64,695,511)	(69,321,028)	(74,613,083)	(81,610,848)	(85,983,592)
0	0	0	(109,199)	(319,626)	(518,447)
(1,293,180)	(832,301)	(504,264)	(545,227)	(586,190)	(627,155)
(93,154)	(111,178)	(129,005)	(146,637)	0	0
<u>(37,810)</u>	<u>(255,415)</u>	<u>(73,089)</u>	<u>(42,165)</u>	<u>(75,555)</u>	<u>(30,567)</u>
<u>10,328,505</u>	<u>9,171,303</u>	<u>4,519,315</u>	<u>5,034,065</u>	<u>5,548,165</u>	<u>4,520,148</u>
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
<u>106,894,801</u>	<u>105,092,232</u>	<u>103,180,992</u>	<u>106,518,292</u>	<u>106,171,951</u>	<u>105,234,283</u>
<u>112,894,801</u>	<u>111,092,232</u>	<u>109,180,992</u>	<u>112,518,292</u>	<u>112,171,951</u>	<u>111,234,283</u>
<u>\$102,566,296</u>	<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>
90.85%	91.74%	95.86%	95.53%	95.05%	95.94%
<u>\$45,757,921</u>	<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>
71,330,687	75,485,708	75,031,701	81,030,376	88,890,380	92,644,905
(355,000)	(420,000)	(485,000)	(540,000)	(710,026)	(885,051)
0	0	0	0	(39,970)	(79,945)
(59,223,038)	(64,695,511)	(69,321,028)	(74,613,083)	(81,610,848)	(85,983,592)
0	0	0	(109,199)	(319,626)	(518,447)
(1,293,180)	(832,301)	(504,264)	(545,227)	(586,190)	(627,155)
(93,154)	(111,178)	(129,005)	(146,637)	0	0
<u>(37,810)</u>	<u>(255,415)</u>	<u>(73,089)</u>	<u>(42,165)</u>	<u>(75,555)</u>	<u>(30,567)</u>
<u>10,328,505</u>	<u>9,171,303</u>	<u>4,519,315</u>	<u>5,034,065</u>	<u>5,548,165</u>	<u>4,520,148</u>
<u>\$35,429,416</u>	<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>
77.43%	79.64%	89.79%	88.96%	87.80%	89.98%

Medina County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2020

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Medina County			
General Obligation Bonds	\$7,222,560	100 %	\$7,222,560
Special Assessment Bonds	60,000	100	60,000
OPWC Loans	64,128	100	64,128
Capital Lease	514,875	100	514,875
<i>Total Direct - Medina County</i>	<u>7,861,563</u>		<u>7,861,563</u>
Overlapping			
Townships Wholly Within the County	9,154,468	100	9,154,468
Cities Wholly Within the County	29,886,014	100	29,886,014
City of Rittman	582,921	3	17,488
Villages Wholly Within the County	7,277,869	100	7,277,869
School Districts Wholly Within the County	241,167,754	100	241,167,754
Black River Local School District	500,496	42	210,208
Highland Local School District	92,310,358	99	91,387,254
Rittman Exempted Village School District	5,009,416	3	150,282
Norwayne Local School District	7,296,179	8	583,694
Medina County Library	8,590,000	100	8,590,000
<i>Total Overlapping</i>	<u>401,775,475</u>		<u>388,425,032</u>
<i>Totals</i>	<u><u>\$409,637,038</u></u>		<u><u>\$396,286,595</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, 2020.

Source: Medina County Auditor

Medina County, Ohio

Principal Employers 2020 and 2011

2020		
Employer	Employees	Percentage of Total County Employment
Westfield Insurance	2,040	3.46 %
Cleveland Clinic	1,431	2.42
Medina County	1,365	2.31
Brunswick City School District	834	1.41
MTD Products	781	1.32
Medina City School District	759	1.29
Sandridge Food Corporation	569	0.96
Discount Drug Mart	509	0.86
Wadsworth City School District	479	0.81
Carlisle Brake and Friction	400	0.68
Total	<u>9,167</u>	<u>15.52 %</u>
Total Employment within the County	<u>59,047</u>	

2011		
Employer	Employees	Percentage of Total County Employment
Westfield Insurance	1,560	2.97 %
Medina County	1,404	2.67
Medina Hospital	886	1.69
Brunswick City School District	836	1.59
Medina City School District	700	1.33
MTD Products	680	1.29
Wadsworth City School District	500	0.95
Sandridge Food Corporation	475	0.90
Wellman Products Group	440	0.84
Shiloh Industries, Incorporated	411	0.78
Total	<u>7,892</u>	<u>15.01 %</u>
Total Employment within the County	<u>52,578</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)
2020	184,670	\$6,978,309,960	\$37,788	\$76,600	42
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

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

(2) Source: Ohio Bureau of Motor Vehicles

(3) Source: Board of Elections

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

(5) Excludes Part-Time and Seasonal Workers

N/A: Information not available

<u>Number of Licensed Drivers (2)</u>	<u>Number of Registered Voters (3)</u>	<u>Number of County Employees (1) (5)</u>	<u>Unemployment Rate (1)</u>	<u>Total Assessed Property Value (1)</u>
36,085	130,636	952	8.1 %	\$6,071,209,480
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

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

Function/Program	2020	2019	2018	2017
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices	146	147	148	136
Real Estate Assessment	8	5	3	6
Delinquent Real Estate Tax Assessment Collections	1	1	3	3
Workforce Development	0	0	0	0
Judicial				
County Offices	132	124	122	123
Community Awareness	0	0	0	0
Child Support Enforcement	28	27	27	26
Public Safety				
County Offices	151	150	146	146
Drug Enforcement	8	9	8	8
Public Works				
County Offices	26	15	14	14
Auto and Gas	40	45	46	45
Health Services				
Developmental Disabilities	141	138	154	167
ADAMH	6	5	5	5
Animal Shelter	4	4	4	5
Human Services				
Transportation	16	17	17	15
Title IV-D	6	8	6	5
Shelter Care	9	9	9	8
Public Assistance	78	78	72	73
Victim Assistance	2	0	0	0
Office for Older Adults	8	7	6	6
County Home	19	17	19	18
<i>Business-Type Activities</i>				
Sewer District	101	99	95	101
Water District	14	14	15	17
Solid Waste	8	7	7	7
Totals	952	926	926	934

Source: Medina County Auditor

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

2016	2015	2014	2013	2012	2011
127	129	127	135	142	147
4	4	6	5	13	16
4	5	5	6	6	4
0	2	2	2	2	2
120	123	116	115	109	109
0	0	0	0	0	0
27	30	31	31	32	32
143	139	138	139	136	137
8	7	7	7	7	6
14	15	14	15	15	16
45	43	46	47	46	47
181	195	180	186	179	187
5	5	5	5	5	5
5	5	5	4	4	4
15	15	15	15	8	8
5	5	6	6	6	7
8	6	4	4	4	4
73	72	70	69	68	67
0	0	0	0	0	0
5	5	5	6	6	6
18	19	19	20	20	21
103	98	96	99	101	103
16	18	16	18	17	19
6	5	6	5	6	5
<u>932</u>	<u>945</u>	<u>919</u>	<u>939</u>	<u>932</u>	<u>952</u>

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

Function/Program	2020	2019	2018	2017
General Government				
Finance Department				
Number of Budget Amendment Resolutions Passed	80	73	77	79
State and Federal Grant Funds Received	\$23,705,737	\$6,362,424	\$7,571,655	\$6,398,302
Transportation				
Number of Trips	56,647	37,643	76,742	71,548
Number of Vehicles	23	24	26	24
Vehicle Miles Per Year	717,192	518,112	516,476	526,743
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	28,531	29,357	30,649	30,015
Amount of Checks Written	\$390,790,879	\$351,325,488	\$341,247,267	\$334,556,970
Number of Receipts Issued	31,500	11,186	10,994	10,370
Number of Budget Adjustments Issued	2,792	1,523	1,706	1,770
Building				
Residential Construction Permits Issued	3,210	3,096	3,327	3,128
Commercial Construction Permits Issued	385	469	534	583
Estimated Value of Construction	\$249,439,810	\$202,675,003	\$198,609,766	\$287,136,833
Number of Permits Issued	3,595	3,565	3,861	3,711
Average Construction Costs of New Homes	\$389,507	\$348,131	\$277,374	\$306,671
Amount of Revenue Generated from Permits	\$1,123,766	\$1,132,624	\$1,261,636	\$1,310,974
Number of Contract Registrations Issued	0	0	313	414
Amount of Revenue Generated from Contract Registrations	\$0	\$0	\$31,300	\$41,400
Public Safety				
Sheriff's Department				
Number of Sheriff Promotional Tests Administered	0	0	1	1
Number of Promotions from Sheriff's Certified Lists	0	0	2	0
Total Calls for Services	119,262	92,086	75,443	69,116
Number of Traffic Citations Issued	609	750	843	826
Number of Criminal Arrests	240	378	441	229
Number of Accident Reports Completed	148	294	283	249
Part 1 Offenses (Major Offenses)	119	668	501	622
Sheriff's Department Auxiliary Hours Worked	707	693	755	1,228
DUI Arrests	53	42	54	60
Number of Prisoners	2,022	4,119	4,160	3,851
Prisoner Meal Costs	\$213,395	\$299,335	\$299,894	\$268,331
Motor Vehicle Accidents	14	172	283	249
Property Damage Accidents	9	122	202	163
Gasoline Costs of Fleet	\$85,623	\$112,429	\$123,636	\$92,498
Number of Full-Time Law Enforcement Employees	56	58	58	58
Public Works				
Bridges Replaced	5	5	4	5
Culverts Replaced	50	31	19	6
Miles of Road Maintained	324	326	326	326
Number of Bridges	292	292	285	286
Number of Culverts	1,734	1,566	1,659	1,659
Number of Signals	4	4	16	16
Number of Traffic Signs	7,743	7,185	6,410	6,410
Number of Vehicles	73	68	121	122
Health Department				
Vital Statistics				
Number of Births - Certificates Filed (1)	42	39	41	463
Number of Deaths - Certificates Filed	1,467	1,351	1,367	1,314
Number of Births - Certificates Issued	6,593	8,381	7,919	6,910
Number of Deaths - Certificates Issued	6,683	6,135	7,363	6,037
Burial Permits - Certificates Issued	1,152	1,116	1,213	1,257
Dog Warden Services Calls Responded To	816	1,259	1,125	1,258

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.

2016	2015	2014	2013	2012	2011
56	59	62	66	62	63
\$8,458,482	\$6,808,052	\$7,870,088	\$7,199,857	\$8,765,163	\$10,134,279
56,100	63,750	59,585	134,812	106,720	102,034
21	21	23	26	24	24
450,094	497,518	468,660	713,217	654,897	379,496
AA	AA	AA	AA	AA	AA
Aa1	Aa1	Aa1	Aa1	Aa1	Aa1
31,895	35,540	30,771	30,895	33,152	33,090
\$314,680,537	\$311,866,884	\$304,573,073	\$268,490,866	\$319,726,755	\$285,841,054
9,520	9,023	8,827	9,042	8,834	8,833
2,086	1,494	1,593	1,681	1,663	1,667
3,046	2,838	2,707	2,627	2,291	1,958
546	681	565	566	531	571
\$168,532,241	\$223,990,735	\$163,840,071	\$152,531,194	\$135,690,458	\$136,048,475
3,592	3,519	3,272	3,193	2,822	2,529
\$276,897	\$303,066	\$291,764	\$270,555	\$278,847	\$249,576
\$1,241,375	\$1,376,083	\$1,098,089	\$1,072,211	\$1,063,261	\$959,397
469	416	447	447	457	471
\$46,900	\$41,600	\$44,700	\$44,700	\$45,700	\$47,100
0	1	0	0	1	1
0	1	0	0	2	2
64,559	68,371	67,790	74,002	78,781	47,552
932	997	554	741	1,222	1,074
172	122	161	227	1,321	240
215	216	74	70	N/A	93
611	528	225	192	1,014	164
1,131	1,035	1,135	1,976	3,847	1,607
55	54	74	100	131	69
3,622	3,582	3,402	3,428	3,385	3,242
\$267,393	\$259,451	\$250,272	\$245,481	\$262,472	\$281,542
72	14	82	70	292	160
143	202	193	178	N/A	253
\$89,948	\$99,330	\$157,149	\$182,758	\$196,196	\$142,309
54	55	55	55	57	53
2	4	3	2	2	3
11	14	10	7	15	17
326	326	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	6,410	6,634	6,634
122	123	123	123	124	124
848	920	943	906	944	1,029
1,222	1,218	1,207	1,139	1,193	1,168
6,112	5,444	5,474	5,730	6,253	4,796
7,127	6,775	5,776	6,321	6,759	5,758
1,002	1,120	1,050	953	821	852
1,155	2,544	3,108	3,409	3,756	4,609

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

	2020	2019	2018	2017
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices				
Vehicles	15	16	16	20
Real Estate Assessment				
Vehicles	4	2	2	2
Judicial				
County Offices				
Vehicles	5	5	5	4
Public Safety				
County Offices				
Vehicles	11	11	11	11
Probation Services				
Vehicles	0	0	0	0
Sheriff's Grant				
Vehicles	33	37	32	34
Public Works				
County Engineer				
Vehicles	72	73	65	64
Health Services				
Developmental Disabilities				
Vehicles	11	13	33	37
Dog and Kennel				
Vehicles	2	2	2	2
Human Services				
County Offices				
Vehicles	22	22	23	23
Public Assistance				
Vehicles	1	1	1	1
<i>Business-Type Activities</i>				
Sewer District				
Vehicles	54	53	52	70
Water District				
Vehicles	10	10	12	11
Solid Waste				
Vehicles	7	7	7	16

Source: Medina County Auditor

2016	2015	2014	2013	2012	2011
21	23	22	23	23	22
2	2	2	2	2	2
4	4	3	3	3	3
11	10	10	10	8	0
0	0	0	0	0	0
32	40	38	37	39	44
66	69	64	62	59	57
37	35	35	34	34	34
3	3	3	3	3	4
23	21	24	26	27	27
1	2	2	2	2	2
64	62	67	71	70	73
11	11	14	14	9	9
15	15	29	29	30	30

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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 9/28/2021

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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