



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, 2021

Federal Grantor/ Pass Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Number	Passed Through to Subrecipients	Expenditures
<b>U.S. Department of Agriculture</b>				
<i>SNAP Cluster:</i>				
<i>Passed through the Ohio Department of Job and Family Services</i>				
COVID-19 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561			\$ 41,599
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		G-2021-11-5962 & G-2223-11-6961	\$ 12,687	448,540
Total SNAP Cluster				490,139
<i>Child Nutrition Cluster:</i>				
<i>Passed through the Ohio Department of Education</i>				
National School Lunch Program	10.555	66134		16,325
COVID-19 National School Lunch Program				18,650
<i>Non-Cash Assistance:</i>				
National School Lunch Program	10.555	066134 05-PU00		2,424
Total National School Lunch Program				37,399
National School Breakfast Program	10.553	66134		21,245
Total Child Nutrition Cluster				58,644
COVID-19 Pandemic EBT Administrative Costs	10.649	66134		614
<b>Total U.S. Department of Agriculture</b>				<b>549,397</b>
<b>U.S. Department of Housing and Urban Development</b>				
<i>Direct Program</i>				
Continuum of Care Program	14.267	FR-5600-N-41	171,591	171,591
<i>Passed through the Ohio Development Services Agency</i>				
Community Development Block Grants/State's Program and	14.228	B-C-19-1BV-1		107,501
Home Investment Partnerships Program	14.239	B-C-19-1BV-2		169,552
<b>Total U.S. Department of Housing and Urban Development</b>				<b>448,644</b>
<b>U.S. Department of Justice</b>				
<i>Direct Program</i>				
Justice System Response to Families	16.021	2017-FJ-AX-0019		122,908
<i>Passed through the Ohio Office of Criminal Justice</i>				
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-CE-PPF-2154 2020-CE-CCF-00037		143,858 22,532
Total COVID-19 Coronavirus Emergency Supplemental Funding Program				166,390
Drug Court Discretionary Grant Program	16.585	2019-DC-BX-0010		166,560
Equitable Sharing Program	16.922	Not available		16,159
<i>Passed through the Ohio Attorney General</i>				
Crime Victim Assistance	16.575	2021-VOCA-133917703		48,293
<b>Total U.S. Department of Justice</b>				<b>520,310</b>

**MEDINA COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

<u>Federal Grantor/ Pass Through Grantor/ Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Entity Number</u>	<u>Passed Through to Subrecipients</u>	<u>Expenditures</u>
<b>U.S. Department of Transportation</b>				
<i>Highway Planning and Construction Cluster:</i>				
<i>Passed through the Ohio Department of Transportation</i>				
Highway Planning and Construction	20.205	PID 111599 PID 113869 PID 105898 PID 107034		1,079,689 39,012 97,683 191,633
Total Highway Planning and Construction Cluster				1,408,017
<i>Federal Transit Cluster:</i>				
<i>Direct Program</i>				
Federal Transit Formula Grants	20.507	OH-2017-044-00 OH-2019-028-00 OH-2020-048-00 OH-2020-034-00		16,782 50,856 193,735 1,451,707
COVID-19 Federal Transit Formula Grants				1,451,707
Total Federal Transit Formula Grants				1,713,080
Bus and Bus Facilities Formula Program	20.526	OH-2020-048-00		699
Total Federal Transit Cluster				1,713,779
<i>Highway Safety Cluster:</i>				
<i>Passed through the Ohio Department of Public Safety</i>				
State and Community Highway Safety	20.600	STEP-2018-00033 STEP-2021-MCSO-00036		4,856 16,947
Total Highway Safety Cluster				21,803
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2018--00033 IDEP-2021-MCSO-00036		5,680 18,840 24,520
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated				24,520
National Priority Safety Programs	20.616	DREC-2021-MCSO-00004 DREC-2020-MCSO-00004		31,184 4,953
Total National Priority Safety Programs				36,137
<i>Passed through the Ohio Emergency Management Agency</i>				
Interagency Hazardous Materials Public Sector Training and Planning	20.703	693JK31940044HMEP 693JK31940044HMEP		28,785 6,524 35,309
<b>Total U.S. Department of Transportation</b>				<b>3,239,565</b>
<b>U.S. Department of Treasury</b>				
<i>Direct Program</i>				
COVID-19 Coronavirus Relief Fund	21.019	Not Available		253,597
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i>				
COVID-19 Coronavirus Relief Fund	21.019	336513	69,050	69,050
Total Coronavirus Relief Fund				322,647
<i>Direct Program</i>				
COVID-19 Coronavirus State and Local Recovery Funds	21.027	Not Available		283,198
<b>Total U.S. Department of Treasury</b>				<b>605,845</b>
<b>U.S. Department of Education</b>				
<i>Special Education Cluster (IDEA):</i>				
<i>Passed through the Ohio Department of Education</i>				
Special Education Grants to States	84.027	066134-6B-SF-21P 066134-6B-SF-22P		6,626 19,868
Special Education Preschool Development Grants	84.173	066134-PG-S1-21P 066134-PG-S1-22P		1,475 4,425
Total Special Education Cluster (IDEA)				32,394
COVID-19 Governor's Emergency Relief Fund	84.425C	066134-PG-S1-21P		23,361
<i>Passed through the Ohio Department of Developmental Disabilities</i>				
Special Education-Grants for Infants and Families	84.181	H181A190024 H181A180024		289,181 137,781
Total Special Education - Grants for Infants and Families				426,962
<b>Total U.S. Department of Education</b>				<b>482,717</b>

**MEDINA COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

<u>Federal Grantor/ Pass Through Grantor/ Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Entity Number</u>	<u>Passed Through to Subrecipients</u>	<u>Expenditures</u>
<b><u>U.S. Department of Health and Human Services</u></b>				
<i>Aging Cluster:</i>				
<i>Passed through the Western Reserve Area Agency on Aging</i>				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	Not Available		78,424
		Not Available		153,269
Special Programs for the Aging - Title III, Part C - Nutritional Services	93.045	Not Available		148,666
Non-Cash Assistance: Special Programs for the Aging - Title III, Part C - Nutritional Services	93.045	Not Available		276,818
Non-Cash Assistance: Nutrition Services Incentive Program	93.053	Not Available		<u>17,164</u>
Total Aging Cluster				674,341
Medicare Enrollment Assistance Program	93.071	Not Available		3,365
Low-Income Home Energy Assistance	93.568			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	84,330	84,330
Promoting Safe and Stable Families	93.556	5AU-21-C0052		15,542
<i>Passed through the Ohio Department of Job and Family Services</i>				
Promoting Safe and Stable Families	93.556	G-2021-11-5962 & G-2223-11-6961		<u>136,815</u>
Total - Promoting Safe and Stable Families				152,357
Foster Care Title IV-E	93.658	G-2021-11-5962 & G-2223-11-6961		1,307,542
Adoption Assistance	93.659	G-2021-11-5962 & G-2223-11-6961		352,531
<i>TANF Cluster:</i>				
COVID-19 Temporary Assistance for Needy Families	93.558	G-2021-11-5962 & G-2223-11-6961		51,839
Temporary Assistance for Needy Families			850,461	2,306,951
				<u>480</u>
Total TANF Cluster				2,359,270
COVID-19 Elder Abuse Prevention Intervention Program	93.747	G-2021-11-5962 & G-2223-11-6961		4,764
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2021-11-5962 & G-2223-11-6961		40,370
<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		16,988
		5AU-21-C0052		<u>2,707</u>
Total - Stephanie Tubbs Jones Child Welfare Services Program				60,065
<i>Passed through the Ohio Department of Job and Family Services</i>				
Chafee Foster Care Independence Program	93.674	G-2021-11-5962 & G-2223-11-6961		50,058
<i>CCDF Cluster:</i>				
Child Care and Development Block Grant	93.575	G-2021-11-5962 & G-2223-11-6961		<u>169,516</u>
Total CCDF Cluster				169,516
Child Support Enforcement	93.563	G-2021-11-5962 & G-2223-11-6961		2,005,906
Social Services Block Grant	93.667	G-2021-11-5962 & G-2223-11-6961		796,458
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i>				
Social Services Block Grant	93.667	4221C	63,889	63,889
<i>Passed through the Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	Not Available		<u>80,577</u>
Total Social Services Block Grant				940,924
<i>Passed through the Ohio Department of Job and Family Services</i>				
Children's Health Insurance Program	93.767	G-2021-11-5962 & G-2223-11-6961		284,528

MEDINA COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED DECEMBER 31, 2021

Federal Grantor/ Pass Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Number	Passed Through to Subrecipients	Expenditures
<u>Medicaid Cluster:</u>				
Medical Assistance Program	93.778	G-2021-11-5962 & G-2223-11-6961		854,544
<i>Passed through the Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program	93.778	Not Available		<u>495,578</u>
Total Medicaid Cluster				1,350,122
<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	338,952	338,952
Block Grants for Community Mental Health Services	93.958	4221C & 4224C	80,293	80,293
Opioid State Targeted Response Grants	93.788	4221 T	394,966	394,966
<b>Total U.S. Department of Health and Human Services</b>				<b><u>10,618,115</u></b>
<b><u>U.S. Department of Homeland Security</u></b>				
<i>Passed through the Ohio Emergency Management Agency</i>				
Emergency Management Performance Grants	97.042	EMC-2020-EP-00004 EMC-2019-EP-00005		21,010 6,478
Total Emergency Management Performance Grants				<u>27,488</u>
<b>Total U.S. Department of Homeland Security</b>				<b><u>27,488</u></b>
<b><u>U.S. Election Assistance Commission</u></b>				
<b>Totals</b>			<b><u>\$ 2,066,219</u></b>	<b><u>\$ 16,492,081</u></b>

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, 2021**

**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, 2021. 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 that benefitted from the use of those donated food commodities.

**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, 2021 is \$36,498.

**MEDINA COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(Continued)**

**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 settlements for the 2017 and 2018 Cost Reports from DODD for the Medicaid Program (CFDA#93.778) in the amounts of \$19,289 and \$34,698, respectively. 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.



**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 of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 31, 2022, wherein we noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purposes of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. 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 deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2021-001 that we consider to be a material weakness.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***County's Response to Finding***

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the finding identified in our audit and described in the accompanying corrective action plan. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

August 31, 2022

# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 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

#### *Opinion on Each Major Federal Program*

We have audited Medina County's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Medina County's major federal programs for the year ended December 31, 2021. Medina County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Medina County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

#### *Basis for Opinion on Each Major Federal Program*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by 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). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

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### ***Responsibilities of Management for Compliance***

The County's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with Uniform Guidance and which is described in the accompanying schedule of findings as item 2021-002. Our opinion on the major federal program is not modified with respect to this matter.

### **Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiency in internal control over compliance that we consider to be a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. 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 type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2021-002 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the internal control over compliance finding identified in our audit described in the accompanying schedule of findings corrective action plan. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. 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 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 the Medina County, Ohio (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated August 31, 2022, wherein we noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management 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, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber  
Auditor of State  
Columbus, Ohio

August 31, 2022



**MEDINA COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2021**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	Yes
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	Yes
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	<ul style="list-style-type: none"> <li>• Medicaid Cluster;</li> <li>• Foster Care Title IV-E, AL 93.658;</li> <li>• Substance Abuse Block Grant AL 93.959;</li> <li>• Temporary Assistance for Needy Families, AL 93.558;</li> <li>• Social Services Block Grant, AL 93.667;</li> <li>• Federal Transit Cluster;</li> <li>• Opioid State Targeted Response Grants, AL 93.788</li> </ul>
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR § 200.520?</b>	No

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

**FINDING NUMBER 2021-001**

**Material Weakness – Financial Statement Errors**

In our audit engagement letter, as required by AU-C Section 210, Terms of Engagement, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16. Governmental Accounting Standards Board (GASB) Cod. 1100 paragraph.101 states a governmental accounting system must make it possible both: (a) to present fairly and with full disclosure the funds and activities of the governmental unit in conformity with generally accepted accounting principles, and (b) to determine and demonstrate compliance with finance-related legal and contractual provisions.

Due to deficiencies in internal control, the following financial statement error was identified and adjusted to the financial statements by management:

- Contracts payable and capital outlay expenditures in the County Capital Improvements Fund were each overstated by \$1,201,367 due to invoiced expenditures related to fiscal year 2022 being improperly included as payable at fiscal year-end. Additionally, contracts payable and general government expenditures for Governmental Activities were overstated by an equal amount due to the same error.

In addition to the adjustment listed above, we also certain other immaterial errors which were either adjusted by management at their discretion or reported as unadjusted differences.

Failure to properly record transactions in the accounting records, properly classify fund balances, and of management to review the draft journal entries and financial statements hinders management's ability to monitor financial performance and may result in financial statement errors.

**Officials' Response:** See Corrective Action Plan

**3. FINDINGS FOR FEDERAL AWARDS**

<b>Finding Number:</b>	<b>2021-002</b>
<b>Assistance Listing Number and Title:</b>	<b>AL #93.788 – Opioid State Targeted Response Grants</b>
<b>Federal Award Identification Number / Year:</b>	<b>4221T</b>
<b>Federal Agency:</b>	<b>U.S. Department of Health and Human Services</b>
<b>Compliance Requirement:</b>	<b>Allowable Costs / Cost Principles</b>
<b>Pass-Through Entity:</b>	<b>Ohio Department of Mental Health and Addiction Services</b>
<b>Repeat Finding from Prior Audit?</b>	<b>No</b>

**Finding for Recovery Repaid Under Audit - Noncompliance and Significant Deficiency – Unallowable Cost**

**45 CFR 75.405(a)** indicates a cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received. This standard is met if the cost:

- (1) Is incurred specifically for the Federal award;
- (2) Benefits both the Federal award and other work of the non-Federal entity and can be distributed in proportions that may be approximated using reasonable methods; and
- (3) Is necessary to the overall operation of the non-Federal entity and is assignable in part to the Federal award in accordance with the principles in this subpart.

Due to an oversight in the invoice review process, the County was invoiced twice for Family Peer Support fees for the month of September 2021 and both invoices were subsequently approved and paid.

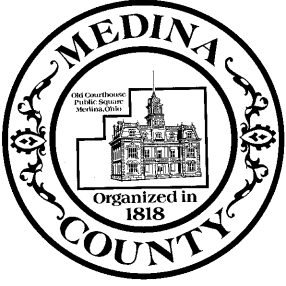
In accordance with the above facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public money illegally expended is hereby issued against the vendor in the amount of \$1,541 and in favor of Medina County's ADAMH Board - Federal Programs Fund.

The County was reimbursed \$1,541 on August 24, 2022 by the vendor.

The County should implement procedures to ensure vendors are paid in accordance with the grant requirements and approved allocations.

**Officials' Response:** See Corrective Action Plan

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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

## CORRECTIVE ACTION PLAN 2 CFR § 200.511(c) December 31, 2021

<b>Finding Number:</b>	2021-001
<b>Planned Corrective Action:</b>	We will reiterate to departments to only use prior year purchase orders for prior year expenses and not current year expenses. When completing the audit, the deputy auditor will review descriptions of invoices on the list of prior year contract payable purchase orders used on invoices in the current year to make sure none have a description for current year services.
<b>Anticipated Completion Date:</b>	08/25/2022
<b>Responsible Contact Person:</b>	Kyle Dickel, Deputy Auditor Payroll & Financial Reporting
<b>Finding Number:</b>	2021-002
<b>Planned Corrective Action:</b>	The Medina County ADAMH staff will ensure that all invoices will be processed by one staff member and reviewed by another staff member to ensure that invoices are not duplicated.
<b>Anticipated Completion Date:</b>	08/24/2022
<b>Responsible Contact Person:</b>	Phillip Titterington, Executive Director / Amy Ackermann, Finance Director

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**Board of Commissioners**

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
2 CFR 200.511(b)  
December 31, 2021

Finding Number	Finding Summary	Status	Additional Information
2020-001	<p><b>Noncompliance and Material Weakness – Random Moment Sample</b> Backup documentation for two of twenty-five RMS observations tested, did not support the activity reported for the time of the sampled moment.</p>	Fully Corrected	





*Medina County, Ohio*



**ANNUAL COMPREHENSIVE FINANCIAL REPORT**

*FOR THE YEAR ENDED  
DECEMBER 31, 2021*

*Medina County, Ohio*  
*Annual Comprehensive Financial Report*  
*For the Year Ended December 31, 2021*



*Mike Kovack*  
*Medina County Auditor*

*Prepared by*  
*The Medina County Auditor's Office*

# INTRODUCTORY SECTION

**Medina County, Ohio**  
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*For the Year Ended December 31, 2021*  
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# Medina County Auditor

**MIKE KOVACK**

144 North Broadway St. • Medina, Ohio 44256

August 31, 2022

To the Citizens of Medina County,

As Medina County Auditor, I am pleased to once again present Medina County's Annual Comprehensive Financial Report for the year ended December 31, 2021. 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 2021, the population had grown to 183,092. 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 \$77,784. Medina County is also one of the fastest growing counties in the State, currently ranking 16<sup>th</sup> 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 real property 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 2021 operating budget in December of 2020. 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 is currently in the process of constructing a new courthouse complex, including the renovation of the current 1841 courthouse, to house the Medina County Court of Common Pleas and related court operations. The County contracted with Gilbane to act as the Construction Manager at Risk for this project, which commenced in May of 2021. This project consists of constructing a new courthouse (Phase 1), which is expected to be completed in December of 2022, and the renovation of the 1841 courthouse, which is expected to be completed during the second quarter of 2023. To cover the cost of this project, the County issued \$32 million in bonds dated April 14, 2021. The bond proceeds will cover the estimated \$30 million in construction costs and \$2 million in soft costs for this project. These bonds will mature in 2055.

The American Rescue Plan Act (ARPA) of 2021 was signed into law on March 11, 2021, to provide additional relief to address the continued impact of COVID-19 on the economy, public health, State and local governments, individuals, and businesses, and Section 9901 of ARPA amended Title VI of the Social Security Act to add section 603, which establishes the Coronavirus Local Fiscal Recovery Fund (CLFRF). A separate Local Fiscal Recovery Fund was established by resolution for the purpose of receiving ARPA monies and to track allocations and expenditures consistent with the requirements of ARPA. The County applied to, and received its allocation directly from the U.S. Department of Treasury. The first tranche was received on June 2, 2021 in the amount of \$17,456,777, with receipt of a second matching tranche expected in June 2022. All CLFRF monies must be obligated by December 31, 2024 and expended by December 31, 2026.

In 2021, in accordance with the ARPA Interim Final Rule, the Commissioners approved and allocated ARPA funding to five projects (1) a sub grant to the Medina County Fair Board in the amount of \$125,000; (2) Conferencing Equipment for various County departments to facilitate remote meetings in the amount of \$124,000; (3) HVAC improvements to the Medina County Jail in the amount of \$595,496; (4) HVAC improvements to the Medina County Home in the amount of \$742,584, and (5) established a County Employee Compensation Program if Unable to Work Due to Isolation/Quarantine due to COVID-19. Through year end 2021, expenditures included the full \$125,000 sub grant allocation to the Medina County Fair Board, \$63,681 (51.3 percent) on the conferencing equipment, and \$98,887 (49.4 percent) for employees Unable to Work Due to Isolation/Quarantine due to COVID-19. HVAC system components were ordered for the Medina County Jail and the Medina County Home, each to improve air volume and quality in congregate settings, with delivery and installations continuing into 2022. The total obligation reported to the U.S. Treasury for 2021 was \$1,787,080. The Commissioners also approved a project for the relocation of an existing sanitary sewer; however, the project scope was revised, and the project was cancelled after an initial \$1,500 in expenditure for preliminary site survey and design work. Following the cancellation of this project, the \$1,500 will be paid back into the CLFRF fund for reallocation.

The Medina County Port Authority and the Medina County Fiber Network have assumed board positions with Broadband Access Ohio, a consortium of community networks across Ohio that has partnered to promote public-private partnerships leveraging community network infrastructure. Medina County Fiber Network has expanded its public-private partnerships to include a third partner for the construction of a residential fiber network in the Lorain-Medina Rural Electric service area within the western part of Medina County. This is the first telecommunications partnership between government, a private

organization and a rural electric in the State of Ohio. This partnership is part of an ARPA project where Medina County is contributing \$11 million over two years for broadband expansion in western Medina and the Guilford Township areas. Lit Communities, who is building fiber to the home services throughout Medina County, is contributing \$11 million toward the project. With this additional capital investment, Lit Communities has committed approximately \$60 million to bring high speed fiber services to Medina County residents.

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, 2021. 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 annual comprehensive financial report for the year ended December 31, 2020. This marked the thirty-sixth consecutive year that the County has received this award.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized annual comprehensive 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 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, 2021

---

*Board of County Commissioners*

William Hutson, President

Colleen Swedyk

Stephen Hambley

Mike Kovack

*Auditor*

David Wadsworth

*Clerk of Courts*

Dr. Lisa Deranek

*Coroner*

Andrew Conrad

*Engineer*

Steven Forrest Thompson

*Prosecutor*

Linda Hoffman

*Recorder*

Terry Grice

*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, 2021





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Medina County  
Ohio**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2020

*Christopher P. Morill*

Executive Director/CEO

# FINANCIAL SECTION



# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## INDEPENDENT AUDITOR'S REPORT

Medina County  
144 North Broadway Street  
Medina, Ohio 44256

To the County Commissioners:

### Report on the Audit of the Financial Statements

#### ***Opinions***

We have 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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Medina County, Ohio as of December 31, 2021, 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, Local Fiscal Recovery Fund, School Sales Tax Fund, and Public Assistance Fund for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***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.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis* and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Supplementary information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information 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, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Information***

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we will also issue our report dated August 31, 2022, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's 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

August 31, 2022

**Medina County, Ohio**  
*Management's Discussion and Analysis*  
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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, 2021. 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 2021 are:

- Total net position increased by \$75,104,414 during 2021. Governmental activities had an overall increase of \$58,918,171, primarily due to assumptions related to the net OPEB liability and increased capitalized expenses. Business-type activities also experienced an increase of \$16,186,243 for similar reasons.
- County general fund revenues amounted to \$50,337,652 in 2021, with property tax and sales tax revenues making up 57.87 percent of total revenues. Sales tax revenues have grown approximately 30.27 percent over the past five years and make up the largest portion (33.33 percent) of general fund revenues.
- The County ended 2021 with a general fund carryover balance of \$18 million that covered approximately 35 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 Annual Comprehensive 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 when it comes to the operations of the County. The achievement center, local fiscal recovery, school sales tax, and public assistance special revenue funds, county capital improvements capital projects fund, Medina County sewer district, Medina County water district and solid waste management enterprise funds are also included as major funds.

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## **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 2021?" 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.

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## **Reporting on the County's Most Significant Funds**

### ***Fund Financial Statements***

The presentation of the County's major funds begins on page 20. 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, local fiscal recovery, school sales tax, public assistance, county capital improvements, 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 2021 compared to 2020.

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**Table 1**  
**Net Position (continued)**

	Governmental Activities		Business-Type Activities		Total	
	Restated		2021	2020	2021	Restated 2020
	2021	2020				
<b>Assets</b>						
Current and Other Assets	\$223,295,339	\$164,334,629	\$43,958,182	\$41,997,390	\$267,253,521	\$206,332,019
Net Pension Asset	1,137,245	807,313	145,802	102,195	1,283,047	909,508
Net OPEB Asset	5,536,311	188,494	681,229	0	6,217,540	188,494
Capital Assets, Net	80,900,804	74,501,453	293,449,230	283,379,185	374,350,034	357,880,638
<i>Total Assets</i>	<u>310,869,699</u>	<u>239,831,889</u>	<u>338,234,443</u>	<u>325,478,770</u>	<u>649,104,142</u>	<u>565,310,659</u>
<b>Deferred Outflows of Resources</b>						
Deferred Charge on Refunding	0	13,800	0	0	0	13,800
Pension	7,441,413	9,890,114	1,080,662	1,536,677	8,522,075	11,426,791
OPEB	2,971,651	6,511,970	502,267	972,274	3,473,918	7,484,244
<i>Total Deferred Outflows of Resources</i>	<u>10,413,064</u>	<u>16,415,884</u>	<u>1,582,929</u>	<u>2,508,951</u>	<u>11,995,993</u>	<u>18,924,835</u>
<b>Liabilities</b>						
Current and Other Liabilities	\$32,981,831	\$16,604,766	\$2,797,101	\$2,229,627	\$35,778,932	\$18,834,393
Long-Term Liabilities:						
Due Within One Year	2,448,170	1,840,766	8,191,482	6,982,064	10,639,652	8,822,830
Due In More Than One Year:						
Net Pension Liability	45,815,739	61,218,232	5,700,655	7,420,649	51,516,394	68,638,881
Net OPEB Liability	0	40,714,786	0	5,153,771	0	45,868,557
Other Amounts	43,466,933	13,336,504	61,948,934	63,456,471	105,415,867	76,792,975
<i>Total Liabilities</i>	<u>124,712,673</u>	<u>133,715,054</u>	<u>78,638,172</u>	<u>85,242,582</u>	<u>203,350,845</u>	<u>218,957,636</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes	38,168,963	38,484,220	0	0	38,168,963	38,484,220
Pension	21,791,139	15,768,374	2,515,642	1,615,908	24,306,781	17,384,282
OPEB	17,110,312	7,698,620	2,081,850	733,766	19,192,162	8,432,386
<i>Total Deferred Inflows of Resources</i>	<u>77,070,414</u>	<u>61,951,214</u>	<u>4,597,492</u>	<u>2,349,674</u>	<u>81,667,906</u>	<u>64,300,888</u>
<b>Net Position</b>						
Net Investment in Capital Assets	70,361,789	66,903,510	224,078,567	214,018,407	294,440,356	280,921,917
Restricted for:						
Debt Service	2,389,208	3,910,788	0	0	2,389,208	3,910,788
Capital Projects	942,174	18,199	0	0	942,174	18,199
Developmentally Disabled Education	27,881,134	27,292,555	0	0	27,881,134	27,292,555
County Schools Permanent Improvements	2,616,625	2,450,830	0	0	2,616,625	2,450,830
Public Assistance	260,338	0	0	0	260,338	0
ADAMH Operations	6,415,708	6,020,276	0	0	6,415,708	6,020,276
Road and Bridge Repairs	12,097,623	10,174,117	0	0	12,097,623	10,174,117
Child Support Enforcement	264,525	0	0	0	264,525	0
Children's Services	2,089,145	451,053	0	0	2,089,145	451,053
Community Development	39,563	20,339	0	0	39,563	20,339
Community Safety Awareness	40,992	244,339	0	0	40,992	244,339
Computer Upgrades	817,594	1,235,913	0	0	817,594	1,235,913
Convention and Visitors Bureau	97,558	56,736	0	0	97,558	56,736
County Home Operations	505,679	572,621	0	0	505,679	572,621
Courthouse Security	1,262,464	1,148,975	0	0	1,262,464	1,148,975
Ditch Maintenance	8,160,720	7,937,409	0	0	8,160,720	7,937,409
Dog and Kennel	221,911	181,756	0	0	221,911	181,756
Drug Enforcement	1,127,919	1,234,621	0	0	1,127,919	1,234,621
Economic Development	294,164	352,308	0	0	294,164	352,308
Emergency Planning	456,703	436,358	0	0	456,703	436,358
Law Library	159,497	203,090	0	0	159,497	203,090
Older Adult Services	1,414,136	665,853	0	0	1,414,136	665,853
Real Estate Assessments	8,453,902	6,407,880	0	0	8,453,902	6,407,880
Shelter Care and Youth Services	608,557	491,091	0	0	608,557	491,091
Sheriff Operations	851,418	529,518	0	0	851,418	529,518
Social Services	129,401	618,130	0	0	129,401	618,130
Transportation	2,384,228	1,386,225	0	0	2,384,228	1,386,225
Other Purposes	542,732	420,594	0	0	542,732	420,594
Unclaimed Monies	162,879	142,939	0	0	162,879	142,939
Unrestricted (Deficit)	(33,550,610)	(80,926,518)	32,503,141	26,377,058	(1,047,469)	(54,549,460)
<i>Total Net Position</i>	<u>\$119,499,676</u>	<u>\$60,581,505</u>	<u>\$256,581,708</u>	<u>\$240,395,465</u>	<u>\$376,081,384</u>	<u>\$300,976,970</u>



**Medina County, Ohio**  
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The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2021. 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 2021, primarily due to increases in cash, capital assets, and the net OPEB asset. Cash increased primarily due to unspent bond proceeds and unspent Federal grants related to COVID-19. Capital assets for governmental activities increased primarily due to the County Courthouse project that is in progress. Cash increased for business-type activities due to increased charges for services and decreased operating expenses. Capital assets for business-type activities increased due to sewer and water line additions. The net OPEB asset increased primarily due to changes in assumptions by the Ohio Public Employee Retirement System (OPERS).

Total liabilities decreased primarily due to decreases related to the net OPEB liability, which was partially offset from the increase in unearned revenue related to unspent grants related to the local fiscal recovery fund. The decrease in the net OPEB liability relates to the change in assumptions by OPERS, which now recognizes a net OPEB asset, as mentioned prior. Liabilities related to long-term debt increased during the year as the County issued \$32,000,000 in bonds for the County Courthouse project.

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, 2021 as compared to 2020.

**Table 2**  
**Changes in Net Position (continued)**

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
<b>Revenues</b>						
<b>Program Revenues</b>						
Charges for Services	\$18,230,123	\$16,259,011	\$41,380,850	\$40,698,522	\$59,610,973	\$56,957,533
Operating Grants and Contributions	46,229,069	51,448,073	32,904	160,355	46,261,973	51,608,428
Capital Grants and Contributions	1,644,751	2,574,949	9,446,973	13,061,230	11,091,724	15,636,179
<b>Total Program Revenues</b>	<b>66,103,943</b>	<b>70,282,033</b>	<b>50,860,727</b>	<b>53,920,107</b>	<b>116,964,670</b>	<b>124,202,140</b>
<b>General Revenues</b>						
Property and Other Taxes	40,055,889	38,960,067	0	0	40,055,889	38,960,067
Sales Taxes	33,575,596	29,751,389	0	0	33,575,596	29,751,389
Property Transfer Taxes	3,677,547	3,115,731	0	0	3,677,547	3,115,731
Grants and Entitlements	6,417,703	5,672,507	0	0	6,417,703	5,672,507
Interest	(661,801)	3,442,652	0	0	(661,801)	3,442,652
Equity Gain on Joint Venture	0	0	116,498	35,825	116,498	35,825
Miscellaneous	2,869,793	2,690,029	619	0	2,870,412	2,690,029
<b>Total General Revenues</b>	<b>85,934,727</b>	<b>83,632,375</b>	<b>117,117</b>	<b>35,825</b>	<b>86,051,844</b>	<b>83,668,200</b>
<b>Total Revenues</b>	<b>\$152,038,670</b>	<b>\$153,914,408</b>	<b>\$50,977,844</b>	<b>\$53,955,932</b>	<b>\$203,016,514</b>	<b>\$207,870,340</b>
<b>Program Expenses</b>						
<b>General Government:</b>						
Legislative and Executive	\$25,092,216	\$30,422,051	\$0	\$0	\$25,092,216	\$30,422,051
Judicial	7,132,918	14,929,977	0	0	7,132,918	14,929,977
Public Safety	15,113,564	26,657,235	0	0	15,113,564	26,657,235
Public Works	8,815,776	11,584,426	0	0	8,815,776	11,584,426
Health	22,309,307	25,732,601	0	0	22,309,307	25,732,601
Human Services	12,576,592	20,803,880	0	0	12,576,592	20,803,880
Economic Development and Assistance - Primary Government	767,787	4,658,764	0	0	767,787	4,658,764
Economic Development and Assistance - External Government	399,300	266,300	0	0	399,300	266,300
Interest and Fiscal Charges	913,039	308,925	0	0	913,039	308,925
Sewer	0	0	12,667,814	18,822,458	12,667,814	18,822,458
Water	0	0	13,508,759	10,475,061	13,508,759	10,475,061
Solid Waste	0	0	8,615,028	8,570,361	8,615,028	8,570,361
<b>Total Program Expenses</b>	<b>93,120,499</b>	<b>135,364,159</b>	<b>34,791,601</b>	<b>37,867,880</b>	<b>127,912,100</b>	<b>173,232,039</b>
<i>Change in Net Position</i>	58,918,171	18,550,249	16,186,243	16,088,052	75,104,414	34,638,301
Net Position, January 1 - Restated	60,581,505	42,031,256	240,395,465	224,307,413	300,976,970	266,338,669
<b>Net Position, December 31</b>	<b>\$119,499,676</b>	<b>\$60,581,505</b>	<b>\$256,581,708</b>	<b>\$240,395,465</b>	<b>\$376,081,384</b>	<b>\$300,976,970</b>

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**Governmental Activities**

The overall financial strength of the County remained stable. Total governmental activities revenue for the County for 2021 decreased from 2020. Overall, program revenues decreased from the prior year by \$4,178,090, which was primarily due to COVID-19 grant monies received in the prior year. General revenues increased over the prior year. The increase was primarily due to increased sales tax revenue as the County's economy recovered from the pandemic.

Total 2021 governmental activities expenses for the County decreased by \$42,243,660. Most of the decreases were due to the net OPEB liability. For the governmental activities, approximately 71 percent 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 2021 revenues for the County decreased from 2020. The decrease was largely due to decreased program revenues, as capital grants and contributions decreased due to a decrease 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 2021 expenses for the County decreased from 2020, primarily due to the OPERS net OPEB liability and contractual services in the sewer 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, 2021 as compared to 2020.

**Table 3**  
**Governmental Activities**

	Total Cost of Services		Net Cost of Services	
	2021	2020	2021	2020
General Government:				
Legislative and Executive	\$25,092,216	\$30,422,051	(\$18,390,665)	(\$23,958,034)
Judicial	7,132,918	14,929,977	(1,358,949)	(9,055,055)
Public Safety	15,113,564	26,657,235	(5,734,775)	(14,553,038)
Public Works	8,815,776	11,584,426	4,760,331	986,625
Health	22,309,307	25,732,601	(8,098,474)	(13,257,690)
Human Services	12,576,592	20,803,880	3,339,222	(4,536,236)
Economic Development and Assistance - Primary Government	767,787	4,658,764	(427,190)	(218,546)
Economic Development and Assistance - External Government	399,300	266,300	(193,017)	(181,227)
Interest and Fiscal Charges	913,039	308,925	(913,039)	(308,925)
<b>Total</b>	<b>\$93,120,499</b>	<b>\$135,364,159</b>	<b>(\$27,016,556)</b>	<b>(\$65,082,126)</b>

Of the County's \$93,120,499 in governmental expenses, \$66,103,943 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.

**Medina County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2021*  
*Unaudited*

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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 20. 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 \$29,669,987, which included an unassigned fund balance of \$16,823,022, compared to annual expenditures of \$43,720,957. The fund had a positive net change, primarily due to increased sales tax, charges for services, and intergovernmental revenues over the prior year. Expenditures increased with the predominant increase being for public safety, 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. While the fund's revenue increased by \$2.6 million over the prior year, it also had increased expenditures of \$2 million, primarily due to increased contractual services.

The local fiscal recovery fund was a new fund for the County in 2021 that recognized money received and spent in relation to the American Rescue Plan Act.

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 fund saw its revenues slightly decrease during the year, but also had decreased expenditures due primarily to lower personal services.

The county capital improvements fund saw an increase in fund balance during the year as it issued \$32,000,000 in bonds for the County Courthouse project.

### ***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 2020 to 2021; 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 2021 due to decreases related to the net OPEB 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 2021, 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 2021, the County closely monitored its final budgeted projections. While the Budget Commission processed multiple adjustments to both the original estimated resources and original appropriations, these changes decreased estimated revenues and other sources by \$266,813 and increased appropriations and other uses by \$2,686,685.

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 \$48,329,026 and actual revenue collections were \$51,660,890. The increase was due to the receipt of increased revenues of most line items. Actual expenditures were \$6,420,692 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, 2021, were \$374,350,034, an increase of \$16,469,396 over 2020. 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 additions for the County Courthouse project. 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, \$5,390,381 in sewer lines and \$2,739,404 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, 2021, 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 2021, Medina County's governmental long-term debt increased as the County issued new debt related to the County Courthouse project. Business-type activities saw a decrease due to debt service exceeding new issuances. The loan proceeds are being used for Sharon Township and Medina Road water improvements and the solid waste building renovation. 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 \$118,077,373 and an unvoted debt margin of \$26,378,094.

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 2022 budget was adopted on December 21, 2021. The general fund had cash balances at the end of fiscal years 2020 and 2021 of \$18,189,861 and \$19,951,860, respectively, and it is projected the general fund will end year 2022 with an ending cash fund balance of \$8,269,000. While general fund revenues decreased by 5.1 percent and expenditures increased by 7.9 percent in 2021 on a cash basis, revenues still exceeded the expenditures. The County continues to be fiscally conservative in its fiscal policies and setting its annual budget and expects revenues to again exceed expenditures for 2022.

The County issued bonds in the amount of \$32,000,000 dated April 15, 2021 for the purpose of constructing a new County Courthouse to house the County Court of Common Pleas and all related court operations. The cost of this Courthouse is estimated to be \$30,000,000. Brandstetter Carroll, Incorporated designed the Courthouse and Gilbane is acting as the Construction Manager at Risk. The Courthouse complex is scheduled to be completed in July of 2023 and is currently on schedule and within budget. In December of 2021, the County retired a 2009 bond issuance early that would have matured in 2029, saving approximately \$225,988 in interest costs. The County again plans to retire a 2015 Energy Conservation Bond in December of 2022 that is scheduled to mature in 2030, saving approximately \$426,000 in interest costs.

Medina County residents voted for 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. This levy is a 5 year levy expiring in 2024. It is expected that this levy will be placed on the ballot for renewal in November of 2023.

Medina County's economy surged in 2021 after a brief pandemic-induced slowdown in 2020 and the vast majority of businesses located within the County continue to remain stable and in many cases are expanding. The County's increase in sales tax collections during 2021 over those in 2020, increased housing sales, increased real estate values, and increased employment opportunities are reflective of economic growth. The County's average annual unemployment rate for 2020 was at 8.1 percent and decreased to 3.7 percent in 2021 (less than the State annual average of 5.1 percent in 2021). As evidenced by the number of building permits and subplot creations, the County continues to grow with an estimated 183,092 residents, an increase of 10,760 residents since the 2010 census. In 2021, the County saw the expansion of 148 businesses, which made capital investments totaling approximately \$265 million. These companies announced the creation of 362 new jobs with \$9.3 million in new annual payroll, the retention of 670 existing jobs, and the absorption of just over 530,000 square feet of space. In addition, the Medina County Port Authority conceptualized a partnership with the Medina County Commissioners and Lorain Medina Rural Electric Cooperative (LMRE)

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with the goal of issuing a Request for Proposals in 2022 to identify a residential broadband provider who could construct an expansion of the Port Authority's fiber network to serve residents in LMRE territory in western Medina County. The investment in this fiber expansion project is expected to total \$22 million.

**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](mailto:auditor@medinacountyauditor.org).

## **Basic Financial Statements**



**Medina County, Ohio**  
*Statement of Net Position*  
December 31, 2021

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities *	Total *	Medina County Port Authority
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$152,009,257	\$32,992,900	\$185,002,157	\$191,925
Cash and Cash Equivalents:				
In Segregated Accounts	832,532	177,583	1,010,115	0
With Fiscal Agents	104,048	0	104,048	1,497,449
Material and Supplies Inventory	587,373	400,054	987,427	0
Accrued Interest Receivable	307,718	0	307,718	0
Accounts Receivable	323,876	4,781,978	5,105,854	113,238
Internal Balances	195,944	(195,944)	0	0
Intergovernmental Receivable	11,634,999	0	11,634,999	0
Sales Taxes Receivable	5,749,133	0	5,749,133	0
Property and Other Taxes Receivable	40,585,390	0	40,585,390	0
Special Assessments Receivable	3,891,206	0	3,891,206	0
Loans Receivable	210,084	0	210,084	0
Loans Receivable from Component Unit	5,540,479	0	5,540,479	0
Interest Receivable from Component Unit	1,323,300	0	1,323,300	0
Investment in Joint Venture	0	5,801,611	5,801,611	0
Net Pension Asset (See Note 27)	1,137,245	145,802	1,283,047	0
Net OPEB Asset (See Note 28)	5,536,311	681,229	6,217,540	0
Nondepreciable Capital Assets	8,663,788	12,132,183	20,795,971	0
Depreciable Capital Assets, Net	72,237,016	281,317,047	353,554,063	8,076,404
<i>Total Assets</i>	<u>310,869,699</u>	<u>338,234,443</u>	<u>649,104,142</u>	<u>9,879,016</u>
<b>Deferred Outflows of Resources</b>				
Pension	7,441,413	1,080,662	8,386,393	0
OPEB	2,971,651	502,267	3,390,086	0
<i>Total Deferred Outflows of Resources</i>	<u>10,413,064</u>	<u>1,582,929</u>	<u>11,776,479</u>	<u>0</u>
<b>Liabilities</b>				
Accounts Payable	1,589,010	1,629,841	3,218,851	27,113
Contracts Payable	1,766,229	454,543	2,220,772	0
Retainage Payable	0	177,583	177,583	0
Accrued Wages and Benefits	777,340	123,226	900,566	0
Payroll Withholding Payable	1,543,872	205,041	1,748,913	0
Deposits Held Payable	407,455	0	407,455	0
Matured Compensated Absences Payable	7,304	41,692	48,996	0
Accrued Interest Payable	100,066	0	100,066	0
Intergovernmental Payable	7,938,008	165,175	8,103,183	0
Unearned Revenue	16,809,467	0	16,809,467	0
Loans Payable	342,104	0	342,104	0
Claims Payable	1,700,976	0	1,700,976	0
Long-Term Liabilities:				
Due Within One Year	2,448,170	8,191,482	10,639,652	375,000
Due In More Than One Year:				
Net Pension Liability (See Note 27)	45,815,739	5,700,655	51,516,394	0
Other Amounts Due in More Than One Year	43,466,933	61,948,934	105,415,867	16,478,779
<i>Total Liabilities</i>	<u>124,712,673</u>	<u>78,638,172</u>	<u>203,350,845</u>	<u>16,880,892</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	38,168,963	0	38,168,963	0
Pension	21,791,139	2,515,642	24,171,099	0
OPEB	17,110,312	2,081,850	19,108,330	0
<i>Total Deferred Inflows of Resources</i>	<u>77,070,414</u>	<u>4,597,492</u>	<u>81,448,392</u>	<u>0</u>
<b>Net Position</b>				
Net Investment in Capital Assets	70,361,789	224,078,567	294,440,356	(1,366,246)
Restricted for:				
Debt Service	2,389,208	0	2,389,208	871,721
Capital Projects	942,174	0	942,174	0
Developmentally Disabled Education	27,881,134	0	27,881,134	0
County Schools Permanent Improvements	2,616,625	0	2,616,625	0
Public Assistance	260,338	0	260,338	0
ADAMH Operations	6,415,708	0	6,415,708	0
Road and Bridge Repairs	12,097,623	0	12,097,623	0
Child Support Enforcement	264,525	0	264,525	0
Children's Services	2,089,145	0	2,089,145	0
Community Development	39,563	0	39,563	0
Community Safety Awareness	40,992	0	40,992	0
Computer Upgrades	817,594	0	817,594	0
Convention and Visitors Bureau	97,558	0	97,558	0
County Home Operations	505,679	0	505,679	0
Courthouse Security	1,262,464	0	1,262,464	0
Ditch Maintenance	8,160,720	0	8,160,720	0
Dog and Kennel	221,911	0	221,911	0
Drug Enforcement	1,127,919	0	1,127,919	0
Economic Development	294,164	0	294,164	0
Emergency Management and Planning	456,703	0	456,703	0
Law Library	159,497	0	159,497	0
Older Adult Services	1,414,136	0	1,414,136	0
Real Estate Assessments	8,453,902	0	8,453,902	0
Shelter Care and Youth Services	608,557	0	608,557	0
Sheriff Operations	851,418	0	851,418	0
Social Services	129,401	0	129,401	0
Transportation	2,384,228	0	2,384,228	0
Other Purposes	542,732	0	542,732	0
Unclaimed Monies	162,879	0	162,879	0
Unrestricted (Deficit)	(33,550,610)	32,503,141	(1,047,469)	(6,507,351)
<i>Total Net Position</i>	<u>\$119,499,676</u>	<u>\$256,581,708</u>	<u>\$376,081,384</u>	<u>(\$7,001,876)</u>

\* 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, 2021

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities</b>				
General Government				
Legislative and Executive	\$25,092,216	\$6,500,298	\$201,253	\$0
Judicial	7,132,918	2,865,728	2,908,241	0
Public Safety	15,113,564	5,784,008	3,594,781	0
Public Works	8,815,776	805,261	11,126,095	1,644,751
Health	22,309,307	614,185	13,596,648	0
Human Services	12,576,592	1,558,498	14,357,316	0
Economic Development and Assistance - Primary Government	767,787	20,862	319,735	0
Economic Development and Assistance - External Government	399,300	81,283	125,000	0
Interest and Fiscal Charges	913,039	0	0	0
<i>Total Governmental Activities</i>	<u>93,120,499</u>	<u>18,230,123</u>	<u>46,229,069</u>	<u>1,644,751</u>
<b>Business-Type Activities</b>				
Sewer	12,667,814	18,908,698	24,992	6,171,468
Water	13,508,759	13,928,948	1,032	3,275,505
Solid Waste	8,615,028	8,543,204	6,880	0
<i>Total Business-Type Activities</i>	<u>34,791,601</u>	<u>41,380,850</u>	<u>32,904</u>	<u>9,446,973</u>
Total Primary Government	<u>\$127,912,100</u>	<u>\$59,610,973</u>	<u>\$46,261,973</u>	<u>\$11,091,724</u>
<b>Component Unit</b>				
Medina County Port Authority	<u>\$1,681,624</u>	<u>\$1,516,447</u>	<u>\$76,573</u>	<u>\$0</u>

**General Revenues**

Property Taxes Levied for:  
    General Purposes  
    Achievement Center  
    ADAMH Board  
    Children's Services  
    Convention and Visitors Bureau  
    County Home  
    DRETAC  
    Drug Enforcement  
    Office for Older Adults  
    Debt Service  
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
(\$18,390,665)	\$0	(\$18,390,665)	\$0
(1,358,949)	0	(1,358,949)	0
(5,734,775)	0	(5,734,775)	0
4,760,331	0	4,760,331	0
(8,098,474)	0	(8,098,474)	0
3,339,222	0	3,339,222	0
(427,190)	0	(427,190)	0
(193,017)	0	(193,017)	0
(913,039)	0	(913,039)	0
(27,016,556)	0	(27,016,556)	0
0	12,437,344	12,437,344	0
0	3,696,726	3,696,726	0
0	(64,944)	(64,944)	0
0	16,069,126	16,069,126	0
(27,016,556)	16,069,126	(10,947,430)	0
0	0	0	(88,604)
12,572,982	0	12,572,982	0
17,696,240	0	17,696,240	0
1,632,671	0	1,632,671	0
2,721,118	0	2,721,118	0
390,408	0	390,408	0
921,657	0	921,657	0
338,374	0	338,374	0
1,612,918	0	1,612,918	0
1,088,447	0	1,088,447	0
1,081,074	0	1,081,074	0
16,778,372	0	16,778,372	0
20,664	0	20,664	0
16,776,560	0	16,776,560	0
3,677,547	0	3,677,547	0
6,417,703	0	6,417,703	0
(661,801)	0	(661,801)	123
0	116,498	116,498	0
2,869,793	619	2,870,412	0
85,934,727	117,117	86,051,844	123
58,918,171	16,186,243	75,104,414	(88,481)
60,581,505	240,395,465	300,976,970	(6,913,395)
\$119,499,676	\$256,581,708	\$376,081,384	(\$7,001,876)

**Medina County, Ohio**

*Balance Sheet  
Governmental Funds  
December 31, 2021*

	General	Achievement Center	Local Fiscal Recovery	School Sales Tax	Public Assistance	County Capital Improvements	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>								
Equity in Pooled Cash and Cash Equivalents	\$18,456,615	\$26,912,118	\$17,173,579	\$4,249,549	\$1,321,544	\$29,045,262	\$52,894,133	\$150,052,800
Cash and Cash Equivalents:								
In Segregated Accounts	375,420	0	0	0	0	0	457,112	832,532
With Fiscal Agents	0	104,048	0	0	0	0	0	104,048
Materials and Supplies Inventory	86,768	25,042	0	0	0	0	475,563	587,373
Accrued Interest Receivable	307,718	0	0	0	0	0	0	307,718
Accounts Receivable	219,053	0	0	0	0	0	104,823	323,876
Intergovernmental Receivable	3,712,535	1,696,912	0	0	63,590	0	6,161,962	11,634,999
Interfund Receivable	2,770,774	5,378	0	0	4,324	0	72,059	2,852,535
Sales Taxes Receivable	2,874,609	0	0	2,874,524	0	0	0	5,749,133
Property and Other Taxes Receivable	12,321,211	18,454,576	0	0	0	0	9,809,603	40,585,390
Special Assessments Receivable	0	0	0	0	0	0	3,891,206	3,891,206
Loans Receivable	0	0	0	0	0	0	210,084	210,084
Loans Receivable from Component Unit	5,540,479	0	0	0	0	0	0	5,540,479
Interest Receivable from Component Unit	1,323,300	0	0	0	0	0	0	1,323,300
Restricted Assets:								
Equity in Pooled Cash and Cash Equivalents	570,334	0	0	0	0	0	0	570,334
<i>Total Assets</i>	<u>\$48,558,816</u>	<u>\$47,198,074</u>	<u>\$17,173,579</u>	<u>\$7,124,073</u>	<u>\$1,389,458</u>	<u>\$29,045,262</u>	<u>\$74,076,545</u>	<u>\$224,565,807</u>
<b>Liabilities</b>								
Accounts Payable	\$216,713	\$6,835	\$367,773	\$0	\$79,683	\$13,229	\$874,198	\$1,558,431
Contracts Payable	27,649	0	0	0	0	466,679	1,271,901	1,766,229
Accrued Wages and Benefits	436,495	131,083	0	0	65,341	0	143,512	776,431
Payroll Withholding Payable	824,868	277,781	0	0	137,214	0	294,334	1,534,197
Deposits Held Payable	407,455	0	0	0	0	0	0	407,455
Accrued Interest Payable	0	0	0	0	0	4,521	0	4,521
Matured Compensated Absences Payable	7,304	0	0	0	0	0	0	7,304
Interfund Payable	24,981	5,828	0	0	62,992	1,750,000	1,028,543	2,872,344
Intergovernmental Payable	1,526,213	186,569	0	4,507,448	58,552	0	1,658,462	7,937,244
Loans Payable	342,104	0	0	0	0	0	0	342,104
Unearned Revenue	0	0	16,805,806	0	0	0	3,661	16,809,467
<i>Total Liabilities</i>	<u>3,813,782</u>	<u>608,096</u>	<u>17,173,579</u>	<u>4,507,448</u>	<u>403,782</u>	<u>2,234,429</u>	<u>5,274,611</u>	<u>34,015,727</u>
<b>Deferred Inflows of Resources</b>								
Property Taxes	11,685,551	17,315,765	0	0	0	0	9,167,647	38,168,963
Unavailable Revenue	3,389,496	2,626,084	0	0	63,590	0	8,211,968	14,291,138
<i>Total Deferred Inflows of Resources</i>	<u>15,075,047</u>	<u>19,941,849</u>	<u>0</u>	<u>0</u>	<u>63,590</u>	<u>0</u>	<u>17,379,615</u>	<u>52,460,101</u>
<b>Fund Balances</b>								
Nonspendable	6,198,742	25,042	0	0	0	0	475,563	6,699,347
Restricted	41,874	26,623,087	0	2,616,625	922,086	26,810,833	45,678,451	102,692,956
Assigned	6,606,349	0	0	0	0	0	6,213,723	12,820,072
Unassigned (Deficit)	16,823,022	0	0	0	0	0	(945,418)	15,877,604
<i>Total Fund Balances</i>	<u>29,669,987</u>	<u>26,648,129</u>	<u>0</u>	<u>2,616,625</u>	<u>922,086</u>	<u>26,810,833</u>	<u>51,422,319</u>	<u>138,089,979</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$48,558,816</u>	<u>\$47,198,074</u>	<u>\$17,173,579</u>	<u>\$7,124,073</u>	<u>\$1,389,458</u>	<u>\$29,045,262</u>	<u>\$74,076,545</u>	<u>\$224,565,807</u>

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Position of Governmental Activities  
 December 31, 2021*

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**Total Governmental Funds Balances** \$138,089,979

*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. 80,900,804

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	2,315,844	
Charges for Services	193,721	
Fines and Forfeitures	5,805	
Intergovernmental	7,480,727	
Special Assessments	3,891,206	
Loan Interest from Component Unit	403,835	
Total		14,291,138

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	(357,026)	
Internal Balances	215,753	
Compensated Absences	246	
Total		(141,027)

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental fund, an interest expenditure is reported when due. (95,545)

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

General Obligation Bonds	(37,592,896)	
Special Assessment Bonds	(30,000)	
OPWC Loans	(61,432)	
Capital Lease	(261,242)	
Compensated Absences	(7,969,533)	
Total		(45,915,103)

The net pension asset/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	1,137,245	
Deferred Outflows - Pension	7,441,413	
Net Pension Liability	(45,815,739)	
Deferred Inflows - Pension	(21,791,139)	
Total		(59,028,220)

The net OPEB asset 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	5,536,311	
Deferred Outflows - OPEB	2,971,651	
Deferred Inflows - OPEB	(17,110,312)	
Total		(8,602,350)

**Net Position of Governmental Activities** \$119,499,676

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, 2021*

	General	Achievement Center	Local Fiscal Recovery	School Sales Tax	Public Assistance	County Capital Improvements	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>								
Property and Other Taxes	\$12,349,933	\$17,223,024	\$0	\$0	\$0	\$0	\$9,541,204	\$39,114,161
Sales Taxes	16,778,372	20,664	0	16,776,560	0	0	0	33,575,596
Property Transfer Taxes	3,056,469	0	0	0	0	0	621,078	3,677,547
Charges for Services	9,325,909	0	0	0	0	48,950	6,320,210	15,695,069
Licenses and Permits	1,111,265	0	0	0	0	0	0	1,111,265
Fines and Forfeitures	364,184	0	0	0	0	0	42,534	406,718
Intergovernmental	6,478,129	8,809,090	650,971	0	6,024,417	275,854	31,056,549	53,295,010
Special Assessments	0	0	0	0	0	0	393,300	393,300
Interest	(882,201)	1,607	0	0	0	5,117	48,389	(827,088)
Rentals	4,336	50,015	0	0	0	0	549,332	603,683
Donations	13,465	12,042	0	0	4,746	0	419,122	449,375
Other	1,737,791	28,394	0	0	149,331	4,234	439,211	2,358,961
<b>Total Revenues</b>	<b>50,337,652</b>	<b>26,144,836</b>	<b>650,971</b>	<b>16,776,560</b>	<b>6,178,494</b>	<b>334,155</b>	<b>49,430,929</b>	<b>149,853,597</b>
<b>Expenditures</b>								
<b>Current:</b>								
<b>General Government:</b>								
Legislative and Executive	11,860,364	0	57,612	16,610,765	0	0	1,142,545	29,671,286
Judicial	8,961,944	0	8,218	0	0	0	3,349,333	12,319,495
Public Safety	20,557,104	0	214,495	0	0	0	6,221,354	26,992,953
Public Works	544,148	0	34,320	0	0	0	9,858,246	10,436,714
Health	0	21,162,399	150	0	0	0	6,663,803	27,826,352
Human Services	1,199,018	0	208,323	0	6,085,713	0	10,807,173	18,300,227
Economic Development and Assistance	55,000	0	2,853	0	0	0	718,856	776,709
Capital Outlay	0	0	0	0	0	7,735,159	1,936,247	9,671,406
Intergovernmental	274,300	0	125,000	0	0	0	0	399,300
<b>Debt Service:</b>								
Principal Retirement	253,633	0	0	0	0	0	2,957,696	3,211,329
Interest and Fiscal Charges	15,446	0	0	0	0	59,417	853,837	928,700
Bond Issuance Costs	0	0	0	0	0	0	333,197	333,197
<b>Total Expenditures</b>	<b>43,720,957</b>	<b>21,162,399</b>	<b>650,971</b>	<b>16,610,765</b>	<b>6,085,713</b>	<b>7,794,576</b>	<b>44,842,287</b>	<b>140,867,668</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>6,616,695</i>	<i>4,982,437</i>	<i>0</i>	<i>165,795</i>	<i>92,781</i>	<i>(7,460,421)</i>	<i>4,588,642</i>	<i>8,985,929</i>
<b>Other Financing Sources (Uses)</b>								
Sale of Capital Assets	11,351	0	0	0	0	0	0	11,351
General Obligation Bonds Issued	0	0	0	0	0	32,000,000	0	32,000,000
Premium on General Obligation Bonds Issued	0	0	0	0	0	0	1,399,450	1,399,450
Transfers In	0	0	0	0	187,448	3,630,959	6,241,752	10,060,159
Transfers Out	(4,774,758)	(4,745,657)	0	0	0	(21,128)	(518,616)	(10,060,159)
<b>Total Other Financing Sources (Uses)</b>	<b>(4,763,407)</b>	<b>(4,745,657)</b>	<b>0</b>	<b>0</b>	<b>187,448</b>	<b>35,609,831</b>	<b>7,122,586</b>	<b>33,410,801</b>
<b>Net Change in Fund Balances</b>	<b>1,853,288</b>	<b>236,780</b>	<b>0</b>	<b>165,795</b>	<b>280,229</b>	<b>28,149,410</b>	<b>11,711,228</b>	<b>42,396,730</b>
<i>Fund Balances (Deficit) Beginning of Year - Restated (See Note 3)</i>	<i>27,816,699</i>	<i>26,411,349</i>	<i>0</i>	<i>2,450,830</i>	<i>641,857</i>	<i>(1,338,577)</i>	<i>39,711,091</i>	<i>95,693,249</i>
<b>Fund Balances End of Year</b>	<b>\$29,669,987</b>	<b>\$26,648,129</b>	<b>\$0</b>	<b>\$2,616,625</b>	<b>\$922,086</b>	<b>\$26,810,833</b>	<b>\$51,422,319</b>	<b>\$138,089,979</b>

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, 2021*

<b>Net Change in Fund Balances - Total Governmental Funds</b>		\$42,396,730
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
This is the amount by which capital outlay exceeded depreciation in the current period:		
Capital Assets Additions	10,025,519	
Current Year Depreciation	<u>(3,590,388)</u>	
Total		6,435,131
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.		
		(35,780)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:		
Delinquent Property Taxes	943,270	
Charges for Services	5,141	
Fines and Forfeitures	(6,303)	
Intergovernmental	545,596	
Special Assessments	21,250	
Loan Interest from Component Unit	<u>165,287</u>	
Total		1,674,241
Other financing sources, such as general obligation bonds issued, in the governmental funds increase long-term liabilities in the statement of net position.		
General Obligation Bonds Issued	(32,000,000)	
Premium on General Obligation Bonds Issued	<u>(1,399,450)</u>	
Total		(33,399,450)
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.		
		3,211,329
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due:		
Accrued Interest	(74,653)	
Amortization of Bond Premium	104,114	
Amortization of Deferred Charge on Refunding	<u>(13,800)</u>	
Total		15,661
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.		
		(653,826)
The internal service funds used by management to charge the costs of insurance and workers' compensation to individual funds are not reported in the entity-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities:		
Change in Net Position	(1,348,620)	
Internal Balances	254,690	
Compensated Absences	<u>(3,486)</u>	
Total		(1,097,416)
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows:		
Pension	6,394,267	
OPEB	<u>42,924</u>	
Total		6,437,191
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	866,692	
OPEB	<u>33,067,668</u>	
Total		<u>33,934,360</u>
<i>Change in Net Position of Governmental Activities</i>		<u><u>\$58,918,171</u></u>

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property and Other Taxes	\$11,197,605	\$11,132,136	\$12,271,932	\$1,139,796
Sales Taxes	15,094,512	15,006,257	16,542,717	1,536,460
Property Transfer Taxes	2,841,215	2,828,097	3,056,469	228,372
Charges for Services	9,242,351	9,196,913	9,085,505	(111,408)
Licenses and Permits	1,015,070	1,009,135	1,112,458	103,323
Fines and Forfeitures	331,848	329,907	363,686	33,779
Intergovernmental	6,069,670	6,038,438	6,267,219	228,781
Interest	1,099,795	1,093,365	1,205,312	111,947
Rentals	3,956	3,933	4,336	403
Donations	24,581	24,586	13,465	(11,121)
Other	1,675,176	1,666,259	1,737,791	71,532
<i>Total Revenues</i>	48,595,779	48,329,026	51,660,890	3,331,864
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	14,458,572	15,116,060	10,702,923	4,413,137
Judicial	7,945,412	8,340,824	7,856,857	483,967
Public Safety	16,287,688	17,022,849	16,429,017	593,832
Public Works	436,640	454,109	393,030	61,079
Human Services	2,189,878	2,283,661	1,725,035	558,626
Economic Development and Assistance	52,389	55,000	55,000	0
Employee Fringe Benefits	9,229,055	9,675,062	9,365,011	310,051
Intergovernmental	264,852	278,050	278,050	0
Debt Service:				
Principal Retirement	253,633	253,633	253,633	0
Interest and Fiscal Charges	15,446	15,446	15,446	0
<i>Total Expenditures</i>	51,133,565	53,494,694	47,074,002	6,420,692
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,537,786)	(5,165,668)	4,586,888	9,752,556
<b>Other Financing Sources (Uses )</b>				
Sale of Capital Assets	10,357	10,297	11,351	1,054
Transfers Out	(4,147,842)	(4,473,398)	(4,774,758)	(301,360)
<i>Total Other Financing Sources (Uses)</i>	(4,137,485)	(4,463,101)	(4,763,407)	(300,306)
<i>Net Change in Fund Balance</i>	(6,675,271)	(9,628,769)	(176,519)	9,452,250
<i>Fund Balance Beginning of Year</i>	16,651,455	16,651,455	16,651,455	0
Prior Year Encumbrances Appropriated	1,538,406	1,538,406	1,538,406	0
<i>Fund Balance End of Year</i>	\$11,514,590	\$8,561,092	\$18,013,342	\$9,452,250

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, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property and Other Taxes	\$12,784,743	\$12,466,703	\$17,130,198	\$4,663,495
Sales Taxes	15,422	15,038	20,664	5,626
Charges for Services	2,819	2,787	3,250	463
Intergovernmental	6,633,003	6,467,997	8,887,520	2,419,523
Rent	37,328	36,399	50,015	13,616
Interest	1,199	1,170	1,607	437
Donations	8,987	8,764	12,042	3,278
Other	20,799	20,242	28,394	8,152
<i>Total Revenues</i>	<u>19,504,300</u>	<u>19,019,100</u>	<u>26,133,690</u>	<u>7,114,590</u>
<b>Expenditures</b>				
Current:				
Health	19,429,234	19,546,339	18,294,941	1,251,398
Employee Fringe Benefits	4,527,423	4,554,711	4,207,446	347,265
<i>Total Expenditures</i>	<u>23,956,657</u>	<u>24,101,050</u>	<u>22,502,387</u>	<u>1,598,663</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,452,357)	(5,081,950)	3,631,303	8,713,253
<b>Other Financing Uses</b>				
Transfers Out	(12,766,572)	(12,843,519)	(4,745,657)	8,097,862
<i>Net Change in Fund Balance</i>	(17,218,929)	(17,925,469)	(1,114,354)	16,811,115
<i>Fund Balance Beginning of Year</i>	25,145,712	25,145,712	25,145,712	0
Prior Year Encumbrances Appropriated	1,039,216	1,039,216	1,039,216	0
<i>Fund Balance End of Year</i>	<u>\$8,965,999</u>	<u>\$8,259,459</u>	<u>\$25,070,574</u>	<u>\$16,811,115</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  
Local Fiscal Recovery Fund  
For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$17,430,315	\$17,430,315	\$17,456,777	\$26,462
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	3,545,912	3,545,912	212,268	3,333,644
Judicial	505,803	505,803	8,218	497,585
Public Safety	2,430,844	2,430,844	39,495	2,391,349
Public Works	2,112,333	2,112,333	34,320	2,078,013
Health	9,232	9,232	150	9,082
Human Services	1,132,671	1,132,671	18,403	1,114,268
Intergovernmental	7,693,520	7,693,520	125,000	7,568,520
<i>Total Expenditures</i>	<u>17,430,315</u>	<u>17,430,315</u>	<u>437,854</u>	<u>16,992,461</u>
<i>Net Change in Fund Balance</i>	0	0	17,018,923	17,018,923
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$17,018,923</u>	<u>\$17,018,923</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, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Sales Taxes	\$16,000,000	\$16,000,000	\$16,541,427	\$541,427
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	15,050,000	16,143,882	16,143,882	0
<i>Net Change in Fund Balance</i>	950,000	(143,882)	397,545	541,427
<i>Fund Balance Beginning of Year</i>	3,852,004	3,852,004	3,852,004	0
<i>Fund Balance End of Year</i>	<u>\$4,802,004</u>	<u>\$3,708,122</u>	<u>\$4,249,549</u>	<u>\$541,427</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, 2021*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$5,997,108	\$6,004,649	\$6,024,591	\$19,942
Donations	4,724	4,730	4,746	16
Other	155,689	155,885	156,403	518
<i>Total Revenues</i>	6,157,521	6,165,264	6,185,740	20,476
<b>Expenditures</b>				
Current:				
Human Services	5,304,859	5,353,469	5,011,518	341,951
Employee Fringe Benefits	1,940,372	1,952,852	1,863,232	89,620
<i>Total Expenditures</i>	7,245,231	7,306,321	6,874,750	431,571
<i>Excess of Revenues Under Expenditures</i>	(1,087,710)	(1,141,057)	(689,010)	452,047
<b>Other Financing Sources (Uses)</b>				
Transfers In	259,713	179,092	187,448	8,356
Transfers Out	(83,246)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	176,467	179,092	187,448	8,356
<i>Net Change in Fund Balance</i>	(911,243)	(961,965)	(501,562)	460,403
<i>Fund Balance Beginning of Year</i>	819,535	819,535	819,535	0
Prior Year Encumbrances Appropriated	376,279	376,279	376,279	0
<i>Fund Balance End of Year</i>	\$284,571	\$233,849	\$694,252	\$460,403

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds*  
*December 31, 2021*

	Business-Type Activities				Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Total	
<b>Assets</b>					
<i>Current Assets</i>					
Equity in Pooled Cash and Cash Equivalents	\$23,141,479	\$8,525,464	\$1,325,957	\$32,992,900	\$1,386,123
Cash and Cash Equivalents In Segregated Accounts	177,583	0	0	177,583	0
Materials and Supplies Inventory	231,896	168,158	0	400,054	0
Accounts Receivable	2,294,793	1,876,269	610,916	4,781,978	0
Interfund Receivable	19,809	0	0	19,809	0
<i>Total Current Assets</i>	<u>25,865,560</u>	<u>10,569,891</u>	<u>1,936,873</u>	<u>38,372,324</u>	<u>1,386,123</u>
<i>Noncurrent Assets</i>					
Investment in Joint Venture	0	5,801,611	0	5,801,611	0
Net Pension Asset	116,641	29,161	0	145,802	0
Net OPEB Asset	544,983	136,246	0	681,229	0
Non-Depreciable Capital Assets	3,186,281	7,633,928	1,311,974	12,132,183	0
Depreciable Capital Assets, Net	164,103,214	110,076,134	7,137,699	281,317,047	0
<i>Total Noncurrent Assets</i>	<u>167,951,119</u>	<u>123,677,080</u>	<u>8,449,673</u>	<u>300,077,872</u>	<u>0</u>
<i>Total Assets</i>	<u>193,816,679</u>	<u>134,246,971</u>	<u>10,386,546</u>	<u>338,450,196</u>	<u>1,386,123</u>
<b>Deferred Outflows of Resources</b>					
Pension	761,121	362,285	0	1,123,406	0
OPEB	334,748	195,342	0	530,090	0
<i>Total Deferred Outflows of Resources</i>	<u>1,095,869</u>	<u>557,627</u>	<u>0</u>	<u>1,653,496</u>	<u>0</u>
<b>Liabilities</b>					
<i>Current Liabilities</i>					
Accounts Payable	387,700	672,074	570,067	1,629,841	30,579
Contracts Payable	178,845	271,180	4,518	454,543	0
Retainage Payable	177,583	0	0	177,583	0
Accrued Wages and Benefits	108,758	9,178	5,290	123,226	909
Payroll Withholding Payable	145,142	49,612	10,287	205,041	9,675
Intergovernmental Payable	99,094	10,085	55,996	165,175	764
Matured Compensated Absences Payable	41,692	0	0	41,692	0
Compensated Absences Payable	88,338	27,854	6	116,198	0
OWDA Loans Payable	4,708,282	3,156,220	116,009	7,980,511	0
OPWC Loans Payable	94,773	0	0	94,773	0
Claims Payable	0	0	0	0	1,700,976
<i>Total Current Liabilities</i>	<u>6,030,207</u>	<u>4,196,203</u>	<u>762,173</u>	<u>10,988,583</u>	<u>1,742,903</u>
<i>Long-Term Liabilities (net of current portion)</i>					
Compensated Absences Payable	717,384	64,943	48,811	831,138	246
OWDA Loans Payable	35,245,157	22,552,556	2,083,963	59,881,676	0
OPWC Loans Payable	1,236,120	0	0	1,236,120	0
Net Pension Liability	4,560,525	1,140,130	0	5,700,655	0
<i>Total Long-Term Liabilities</i>	<u>41,759,186</u>	<u>23,757,629</u>	<u>2,132,774</u>	<u>67,649,589</u>	<u>246</u>
<i>Total Liabilities</i>	<u>47,789,393</u>	<u>27,953,832</u>	<u>2,894,947</u>	<u>78,638,172</u>	<u>1,743,149</u>
<b>Deferred Inflows of Resources</b>					
Pension	2,051,733	506,653	0	2,558,386	0
OPEB	1,693,339	416,334	0	2,109,673	0
<i>Total Deferred Inflows of Resources</i>	<u>3,745,072</u>	<u>922,987</u>	<u>0</u>	<u>4,668,059</u>	<u>0</u>
<b>Net Position</b>					
Net Investment in Capital Assets	125,827,580	92,001,286	6,249,701	224,078,567	0
Unrestricted (Deficit)	17,550,503	13,926,493	1,241,898	32,718,894	(357,026)
<i>Total Net Position</i>	<u>\$143,378,083</u>	<u>\$105,927,779</u>	<u>\$7,491,599</u>	<u>256,797,461</u>	<u>(\$357,026)</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.

(215,753)

Net position of business-type activities

\$256,581,708

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Statement of Revenues, Expenses  
and Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended December 31, 2021*

	Business-Type Activities				Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Total	
<b>Operating Revenues</b>					
Charges for Services	\$18,908,698	\$13,928,948	\$8,543,204	\$41,380,850	\$13,017,645
Intergovernmental	24,992	1,032	6,880	32,904	1,581
Other	619	0	0	619	510,832
<i>Total Operating Revenues</i>	<u>18,934,309</u>	<u>13,929,980</u>	<u>8,550,084</u>	<u>41,414,373</u>	<u>13,530,058</u>
<b>Operating Expenses</b>					
Personal Services	2,395,690	1,746,422	409,242	4,551,354	860,133
Materials and Supplies	1,852,924	764,704	24,114	2,641,742	1,341
Contractual Services	428,991	7,171,663	7,528,406	15,129,060	2,432,199
Claims	0	0	0	0	11,279,559
Other Operating Expenses	611,892	146,377	287,637	1,045,906	305,446
Depreciation	5,941,793	2,998,822	298,229	9,238,844	0
<i>Total Operating Expenses</i>	<u>11,231,290</u>	<u>12,827,988</u>	<u>8,547,628</u>	<u>32,606,906</u>	<u>14,878,678</u>
<i>Operating Income (Loss)</i>	<u>7,703,019</u>	<u>1,101,992</u>	<u>2,456</u>	<u>8,807,467</u>	<u>(1,348,620)</u>
<b>Non-Operating Revenues (Expense)</b>					
Equity Gain on Joint Venture	0	116,498	0	116,498	0
Loss on Disposal of Capital Assets	(6,494)	(3)	0	(6,497)	0
Interest and Fiscal Charges	(1,205,244)	(661,798)	(56,466)	(1,923,508)	0
<i>Total Non-Operating Revenue (Expense)</i>	<u>(1,211,738)</u>	<u>(545,303)</u>	<u>(56,466)</u>	<u>(1,813,507)</u>	<u>0</u>
<i>Income (Loss) Before Capital Contributions and Transfers</i>	<u>6,491,281</u>	<u>556,689</u>	<u>(54,010)</u>	<u>6,993,960</u>	<u>(1,348,620)</u>
Capital Contributions	6,171,468	3,275,505	0	9,446,973	0
Transfers In	0	172,829	0	172,829	0
Transfers Out	0	0	(172,829)	(172,829)	0
<i>Change in Net Position</i>	<u>12,662,749</u>	<u>4,005,023</u>	<u>(226,839)</u>	<u>16,440,933</u>	<u>(1,348,620)</u>
<i>Net Position Beginning 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>
<i>Net Position End of Year</i>	<u>\$143,378,083</u>	<u>\$105,927,779</u>	<u>\$7,491,599</u>	<u>256,797,461</u>	<u>(\$357,026)</u>
Some amounts reported for business-type activities in the statement of activities are different because their share of the change in internal service fund assets and liabilities is included.				<u>(254,690)</u>	
Change in net position of business-type activities				<u>\$16,186,243</u>	

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2021

	Business-Type Activities				Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Totals	
<b>Increase (Decrease) in Cash and Cash Equivalents</b>					
<b>Cash Flows from Operating Activities</b>					
Cash Received from Customers	\$18,916,491	\$13,931,334	\$8,707,763	\$41,555,588	\$0
Cash Received from Interfund Services Provided	0	0	0	0	13,017,645
Federal and State Subsidies	12,809	0	3,140	15,949	0
Other Cash Receipts	619	0	0	619	510,832
Cash Paid to Employees	(6,465,309)	(2,261,991)	(418,101)	(9,145,401)	(856,667)
Cash Paid to Suppliers for Goods and Services	(2,300,325)	(7,530,362)	(7,501,093)	(17,331,780)	(2,719,645)
Cash Paid for Claims	0	0	0	0	(10,661,701)
Other Cash Payments	(611,892)	(146,377)	(287,637)	(1,045,906)	(305,446)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>9,552,393</u>	<u>3,992,604</u>	<u>504,072</u>	<u>14,049,069</u>	<u>(1,014,982)</u>
<b>Cash Flows from Noncapital Financing Activities</b>					
Transfers In	0	172,829	0	172,829	0
Transfers Out	0	0	(172,829)	(172,829)	0
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>0</u>	<u>172,829</u>	<u>(172,829)</u>	<u>0</u>	<u>0</u>
<b>Cash Flows from Capital and Related Financing Activities</b>					
Capital Contributions	781,087	536,101	0	1,317,188	0
Payments for Capital Acquisition	(3,953,561)	(6,144,024)	(910,433)	(11,008,018)	0
OWDA Loans Issued	0	7,246,818	723,635	7,970,453	0
Principal Paid on OWDA Loans	(4,668,435)	(3,178,354)	(169,150)	(8,015,939)	0
Interest Paid on OWDA Loans	(1,205,244)	(661,798)	(56,466)	(1,923,508)	0
Principal Paid on OPWC Loans	(94,773)	(8,397)	0	(103,170)	0
Principal Paid on Rural Lorain Loan	0	(19,042)	0	(19,042)	0
Interest Paid on Rural Lorain Loan	0	(211)	0	(211)	0
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(9,140,926)</u>	<u>(2,228,907)</u>	<u>(412,414)</u>	<u>(11,782,247)</u>	<u>0</u>
Increase (Decrease) in Cash and Cash Equivalents	411,467	1,936,526	(81,171)	2,266,822	(1,014,982)
<i>Cash and Cash Equivalents Beginning 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>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$23,319,062</u>	<u>\$8,525,464</u>	<u>\$1,325,957</u>	<u>\$33,170,483</u>	<u>\$1,386,123</u>

(continued)

**Medina County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
For the Year Ended December 31, 2021

	Business-Type Activities			Totals	Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management		
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>					
Operating Income (Loss)	\$7,703,019	\$1,101,992	\$2,456	\$8,807,467	(\$1,348,620)
<i>Adjustments:</i>					
Depreciation	5,941,793	2,998,822	298,229	9,238,844	0
(Increase) Decrease in Assets:					
Materials and Supplies Inventory	25,000	(31,485)	0	(6,485)	0
Accounts Receivable	11,957	2,386	164,559	178,902	0
Interfund Receivable	(4,164)	0	0	(4,164)	0
Net Pension Asset	(13,779)	(3,446)	0	(17,225)	0
Net OPEB Asset	(2,633,787)	(658,446)	0	(3,292,233)	0
(Increase) Decrease in Deferred Outflows:					
Pension	920,516	538,713	0	1,459,229	0
OPEB	531,352	295,034	0	826,386	0
Increase (Decrease) in Liabilities:					
Accounts Payable	58,322	202,328	55,295	315,945	(283,815)
Contracts Payable	(77,332)	239,104	4,518	166,290	0
Accrued Wages and Benefits	(174,008)	(19,550)	(9,313)	(202,871)	(1,975)
Payroll Withholding Payable	69,782	29,535	5,694	105,011	5,361
Interfund Payable	(305)	(110)	0	(415)	0
Intergovernmental Payable	(23,821)	(4,246)	(7,898)	(35,965)	(305)
Compensated Absences Payable	(39,447)	(39,814)	(9,468)	(88,729)	(3,486)
Claims Payable	0	0	0	0	617,858
Net Pension Liability	(24,432)	(6,109)	0	(30,541)	0
Increase (Decrease) in Deferred Inflows:					
Pension	(1,472,586)	(346,729)	0	(1,819,315)	0
OPEB	(1,245,687)	(305,375)	0	(1,551,062)	0
<i>Total Adjustments</i>	<u>1,849,374</u>	<u>2,890,612</u>	<u>501,616</u>	<u>5,241,602</u>	<u>333,638</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$9,552,393</u>	<u>\$3,992,604</u>	<u>\$504,072</u>	<u>\$14,049,069</u>	<u>(\$1,014,982)</u>

**Noncash Activities:**

During 2021, the Medina County Sewer District received donated capital assets from developers in the amount of \$5,390,381 and the Medina County Water District received donated capital assets from developers in the amount of \$2,739,404. These amounts are included in capital contributions.

At December 31, 2021, the Medina County Sewer District had retainage payable related to the acquisition of capital assets of \$177,583.

See accompanying notes to the basic financial statements



**Medina County, Ohio**  
*Statement of Fiduciary Net Position*  
*Custodial Funds*  
*December 31, 2021*

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<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$28,722,977
Cash and Cash Equivalents in Segregated Accounts	2,014,817
Intergovernmental Receivable	4,712,435
Property and Other Taxes Receivable	289,129,850
Special Assessments Receivable	<u>2,162,404</u>
<i>Total Assets</i>	<u>326,742,483</u>
 <b>Liabilities</b>	
Accounts Payable and Other Liabilities	793,734
Intergovernmental Payable	<u>17,118,025</u>
<i>Total Liabilities</i>	<u>17,911,759</u>
 <b>Deferred Inflows of Resources</b>	
Property Taxes	<u>272,802,126</u>
 <b>Net Position</b>	
Restricted for:	
Individuals, Organizations and Other Governments	<u>\$36,028,598</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, 2021*

<b>Additions</b>	
Intergovernmental	\$11,106,685
Amounts Received as Fiscal Agent	23,081,860
Licenses, Permits and Fees for Other Governments	1,302,139
Fines and Forfeitures for Other Governments and Individuals	76,964,190
Property Tax and Special Assessment Collections for Other Governments	273,594,980
Amounts Received for Others	16,743
	<u>386,066,597</u>
 <i>Total Additions</i>	
 <b>Deductions</b>	
Distributions of State Funds to Other Governments	11,052,292
Distributions as Fiscal Agent	18,894,445
Licenses, Permits and Fees Distributions to Other Governments	1,297,864
Fines and Forfeitures Distributions to Other Governments and Individuals	309,154
Property Tax and Special Assessment Distributions to Other Governments	266,648,669
Distributions to State	76,623,107
	<u>374,825,531</u>
 <i>Total Deductions</i>	
 <i>Net Increase in Fiduciary Net Position</i>	 11,241,066
 <i>Net Position Beginning of Year - Restated (See Note 3)</i>	 24,787,532
	<u>24,787,532</u>
 <i>Net Position End of Year</i>	 \$36,028,598
	<u>\$36,028,598</u>

See accompanying notes to the basic financial statements

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2021*

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**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, 2021*

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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 Health District
- Medina County Park District
- Medina County Drug Task Force
- Medina County Family First Council
- Medina County Soil and Water Conservation District
- Medina County Transportation Improvement 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.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2021*

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

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

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

***Local Fiscal Recovery Fund*** The local fiscal recovery fund accounts for and reports restricted American Rescue Plan Act grant monies, which were provided to support the County's response to and recovery from the COVID-19 public health emergency.

***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.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2021*

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***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.

***County Capital Improvements Fund*** The county capital improvements capital projects fund accounts for and reports the bond issuances and Federal grants for the acquisition and renovation of County buildings, as well as to reflect the restricted costs associated with various miscellaneous capital improvements.

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

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

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

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

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

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

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

***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 Health District, the County Park District, the County Drug Task Force, the Family First Council, the Soil and Water Conservation District, and the County Transportation Improvement 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.

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

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.

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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 assets 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 assets that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2021, but which were levied to finance 2022 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, special assessments, and loan interest from component unit. 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 21. 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.



**Medina County, Ohio**  
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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.

The convention and visitors bureau, radio systems donations, and sheriff commissary special revenue funds do not have any budgetary activity in 2021; therefore, budgetary information is not provided.

***Cash and Investments***

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

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

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

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

During 2021, investments were limited to commercial paper, STAR Ohio, money market accounts, federal national mortgage association bonds, federal home loan bank bonds, federal farm credit bank bonds, federal home loan mortgage corporation bonds, federal agricultural mortgage corporation bonds, negotiable certificates of deposit, treasury notes, foreign holdings, corporate holdings, and municipal holdings. 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.

**Medina County, Ohio**  
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For 2021, 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 transaction to \$250 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$250 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 2021 amounted to (\$882,201), which includes (\$808,200) assigned from other County funds. The fair value of investments declined during 2021, resulting in negative investment earnings.

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

***Restricted Assets***

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

***Inventory***

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

***Capital Assets***

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

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

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

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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 and tap-in fees to the extent they exceed the cost of connection to the system.

***Interfund Balances***

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

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

***Compensated Absences***

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

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

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

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

**Medina County, Ohio**  
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***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.

***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 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.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
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**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 2022's estimated revenues and appropriated budget.

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

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

### ***Operating Revenues and Expenses***

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

### ***Interfund Activity***

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

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

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

**Medina County, Ohio**  
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**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 received 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.

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

**Changes in Accounting Principles**

For 2021, the County implemented the Governmental Accounting Standards Board’s (GASB) Statement No. 98, *The Annual Comprehensive Financial Report*. GASB 98 establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. The County is also implementing *Implementation Guide No. 2019-1*. These changes were incorporated in the County’s 2021 financial statements; however, there was no effect on beginning net position/fund balance.

**Restatement of Fund Balance and Net Position**

During the year, it was determined that the County’s transportation improvement district special revenue fund was its own legally separate entity, which Medina County serves as fiscal agent for. This change had the following effect on fund balance and net position:

	General	Achievement Center	Local Fiscal Recovery	School Sales Tax	Public Assistance	County Capital Improvements	Other Governmental Funds	Total Governmental Funds
Fund Balance at December 31, 2020	\$27,816,699	\$26,411,349	\$0	\$2,450,830	\$641,857	(\$1,338,577)	\$40,212,062	\$96,194,220
Adjustment:								
Transportation Improvement District	0	0	0	0	0	0	(500,971)	(500,971)
Restated Fund Balance at December 31, 2020	<u>\$27,816,699</u>	<u>\$26,411,349</u>	<u>\$0</u>	<u>\$2,450,830</u>	<u>\$641,857</u>	<u>(\$1,338,577)</u>	<u>\$39,711,091</u>	<u>\$95,693,249</u>

**Medina County, Ohio**  
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	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Medina County Port Authority
Net Position at December 31, 2020	\$61,082,476	\$240,395,465	\$301,477,941	(\$6,913,395)
Adjustment:				
Transportation Improvement District	(500,971)	0	(500,971)	0
Restated Net Position at December 31, 2020	<u>\$60,581,505</u>	<u>\$240,395,465</u>	<u>\$300,976,970</u>	<u>(\$6,913,395)</u>

	Custodial
Net Position at December 31, 2020	\$24,286,561
Adjustment:	
Transportation Improvement District	500,971
Restated Net Position at December 31, 2020	<u>\$24,787,532</u>

#### **Note 4 – Accountability and Compliance**

##### ***Accountability***

The following funds had a deficit fund balance as of December 31, 2021:

***Special Revenue Funds:***

Community Oriented Policing Services	\$33,113
Juvenile Detention Center Donations	14,416
Sheriff Special Projects	336,839
Title IV-D	91,196
Victim Assistance	1,866

***Debt Service Fund:***

Special Assessment Bond Retirement	467,988
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***Internal Service Fund:***

Self Insurance Healthcare	822,858
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These deficits are the result of the recognition of payables in accordance with generally accepted accounting principles as well as short-term interfund loans from the general fund needed for operations until the receipt of grant monies. The general fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

##### ***Compliance***

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

***Special Revenue Funds:***

Community Oriented Policing Services	\$30,219
Juvenile Detention Center Donations	14,416
Sheriff Special Projects	331,978
Title IV-D	82,783
Victim Assistance	1,251

***Debt Service Fund:***

Special Assessment Bond Retirement	49,956
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**Medina County, Ohio**  
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These cash deficits are a result of monies being expended with the expectation that the County will be reimbursed during 2022.

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.

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	Local Fiscal Recovery	School Sales Tax	Public Assistance
GAAP Basis	\$1,853,288	\$236,780	\$0	\$165,795	\$280,229
Net Adjustment for Revenue Accruals	(708,444)	(11,146)	16,805,806	(235,133)	7,073
Beginning Fair Value Adjustment for Investments	2,105,145	0	0	0	0
Ending Fair Value Adjustment for Investments	(3,284)	0	0	0	0
Beginning Unrecorded Cash	11,934	0	0	0	200
Ending Unrecorded Cash	(82,113)	0	0	0	(27)
Net Adjustment for Expenditure Accruals	(1,414,527)	(546,696)	367,773	466,883	(342,519)
Encumbrances	(1,938,518)	(793,292)	(154,656)	0	(446,518)
Budget Basis	<u>(\$176,519)</u>	<u>(\$1,114,354)</u>	<u>\$17,018,923</u>	<u>\$397,545</u>	<u>(\$501,562)</u>



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**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;
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.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2021*

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- 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.

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, 2021, \$2,082,776 of the County's total bank balance of \$51,655,897 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.

**Medina County, Ohio**  
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At December 31, 2021, the County's Achievement Center special revenue fund had a cash balance of \$104,048 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, except commercial paper and STAR Ohio, are reported at fair value. As of December 31, 2021, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Standard & Poor's Rating	Percent of Total Investments
<b>Amortized Cost:</b>				
Commercial Paper	\$17,452,931	Less than one year	A-1/A-1+	11.11 %
<b>Net Asset Value Per Share:</b>				
STAR Ohio	17,916,966	Less than one year	AAA <sub>m</sub>	11.40
<b>Fair Value - Level 1 Inputs:</b>				
Money Market Accounts	487,356	Less than one year	N/A	N/A
<b>Fair Value - Level 2 Inputs:</b>				
Federal National Mortgage Association Bonds	9,126,897	Less than five years	AA+	5.81
Federal Home Loan Bank Bonds	16,247,209	Less than five years	AA+	10.34
Federal Farm Credit Bank Bonds	26,974,323	Less than five years	AA+	17.17
Federal Home Loan Mortgage Corporation Bonds	8,155,193	Less than five years	AA+	5.19
Federal Agricultural Mortgage Corporation Bonds	3,744,548	Less than five years	AA+	N/A
Negotiable Certificates of Deposit	17,249,846	Less than five years	N/A	10.98
United States Treasury Notes	29,345,398	Less than five years	AA+	18.68
Foreign Holdings	2,487,257	Less than five years	N/A	N/A
Corporate Holdings	2,970,300	Less than three years	N/A	N/A
Municipal Holdings	4,951,592	Less than two years	N/A	N/A
Total Investments	<u>\$157,109,816</u>			

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The preceding chart identifies the County's recurring fair value measurements as of December 31, 2021. The money market accounts are 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.

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**Credit Risk** Commercial paper carries ratings from A-1 to A-1+ by Standard & Poor’s. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The Federal National Mortgage Association Bonds, Federal Home Loan Bank Bonds, Federal Farm Credit Bank Bonds, Federal Home Loan Mortgage Corporation Bonds, Federal Agricultural Mortgage Corporation Bonds, and United States Treasury Notes all carry a rating of AA+ by Standard & Poor’s. Money market accounts, negotiable certificates of deposit, and foreign, corporate and municipal holdings are unrated. The County has no investment policy that addresses credit risk.

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

**Note 7 – Property Taxes**

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2021 for real and public utility property taxes represents collections of 2020 taxes.

2021 real property taxes were levied after October 1, 2021, on the assessed value as of January 1, 2021, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2021 real property taxes are collected in and intended to finance 2022.

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. 2021 public utility property taxes which became a lien December 31, 2020, are levied after October 1, 2021, and are collected in 2022 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2021, was \$8.07 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2021 property tax receipts were based are as follows:

Category	Assessed Value
Real Estate	
Residential/Agricultural	\$4,829,856,430
Other Real Estate	933,632,950
Personal Property	
Public Utility	449,795,850
Total Valuation	\$6,213,285,230

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, 2021, and for which there is an enforceable claim. In governmental funds, the portion of the receivable not levied to finance 2021 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.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
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**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 2021.

**Note 9 – Receivables**

Receivables at December 31, 2021, 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 \$3,497,906 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$92,765.

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 \$6,863,779 at December 31, 2021, 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, 2021, includes accumulated interest of \$1,323,300, of which \$962,490 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 \$210,084, of which \$158,629 is due in more than one year.

**Medina County, Ohio**  
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A summary of the principal items of intergovernmental receivables follows:

<b><i>Governmental Activities:</i></b>	
Homestead and Rollback	\$2,090,022
Motor Vehicle License Registration	1,556,391
Gasoline Tax	1,485,219
Casino Monies	1,268,552
Permissive Tax	1,106,163
Local Government	1,023,066
Board of Elections	612,962
Achievement Center Grants	508,057
Auto and Gas	379,688
Transportation Program Grants	325,780
Cents Per Gallon	233,305
ADAMH Grants	191,694
Miscellaneous	177,926
Auto Title	154,107
Office for Older Adults Grants	148,977
Sheriff Department	89,772
Community Safety Awareness Grants	78,459
County Prosecutor	75,167
Public Assistance Grants	63,590
Municipal Fine Distribution	29,134
Juvenile Detention Center Donations Grants	26,445
Safe Communities Grants	4,908
Delinquent Advertising	3,915
Victim Assistance Grants and Subsidies	1,700
	<u>11,634,999</u>
<i>Total Governmental Activities</i>	<u><u>\$11,634,999</u></u>

Receivables and payables on the County's financial statements are recorded to the extent that the amounts are determined significant and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectability. Using this criterion, the County has elected not to record child support arrearages within the special revenue and 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, 2021, 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.

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

Overlapping Government	Amount of 2021 Taxes Abated
<i>Community Reinvestment Areas:</i>	
City of Brunswick:	
Residential	\$27,352
Commercial	161,681
City of Medina:	
Residential	1,579
Commercial	194,493
City of Wadsworth	60,895
Village of Seville	25,435
Granger Township	15,584
Hinckley Township	20,215
Liverpool Township	63,959
Montville Township	19,317
Sharon Township	34,909
Total Taxes Abated	\$625,419

**Note 11 – Supplemental Nutrition Assistance Program (SNAP)**

The Medina County Department of Job and Family Services administers the federally funded nutrition assistance program to eligible Medina County residents under the guidance of the State of Ohio. The program is intended to aid as a recurring monthly supplement towards the family or individual's food source. The value of the monthly SNAP allotment is not reflected in the accompanying financial statements as the only economic interest related to these benefits rest with the eligible recipient. SNAP benefits are issued on an Ohio Direction Card.

**Medina County, Ohio**  
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**Note 12 – Capital Assets**

Capital asset activity for the year ended December 31, 2021, was as follows:

	Balance 01/01/21	Additions	Deletions	Balance 12/31/21
<i>Governmental Activities:</i>				
Capital Assets not being depreciated:				
Land	\$2,811,485	\$0	\$0	\$2,811,485
Construction in Progress	0	5,852,303	0	5,852,303
Total Capital Assets not being depreciated	2,811,485	5,852,303	0	8,663,788
Capital Assets being depreciated:				
Buildings	56,938,095	70,334	0	57,008,429
Improvements Other Than Buildings	10,507,017	1,055,011	0	11,562,028
Equipment	18,401,513	1,867,552	(780,049)	19,489,016
Infrastructure:				
Bridges	28,684,581	774,585	0	29,459,166
Roads	35,328,184	0	0	35,328,184
Culverts	5,741,268	405,734	0	6,147,002
Signals	309,835	0	0	309,835
Total Capital Assets being depreciated	155,910,493	4,173,216	(780,049)	159,303,660
Accumulated Depreciation:				
Buildings	(25,974,505)	(1,129,083)	0	(27,103,588)
Improvements Other Than Buildings	(1,882,864)	(325,466)	0	(2,208,330)
Equipment	(11,856,484)	(1,393,876)	744,269	(12,506,091)
Infrastructure:				
Bridges	(8,098,144)	(580,423)	0	(8,678,567)
Roads	(34,777,691)	(42,336)	0	(34,820,027)
Culverts	(1,321,022)	(119,204)	0	(1,440,226)
Signals	(309,815)	0	0	(309,815)
Total Accumulated Depreciation	(84,220,525)	(3,590,388) *	744,269	(87,066,644)
Capital Assets being depreciated, net	71,689,968	582,828	(35,780)	72,237,016
Governmental Activities Capital Assets, Net	\$74,501,453	\$6,435,131	(\$35,780)	\$80,900,804



**Medina County, Ohio**  
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\* Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$969,910
Judicial	47,073
Public Safety	365,975
Public Works	1,322,845
Health	520,836
Human Services	363,749
<b>Total</b>	<b><u><u>\$3,590,388</u></u></b>

	Balance 01/01/21	Additions	Deletions	Balance 12/31/21
<i>Business-Type Activities:</i>				
Capital Assets not being depreciated:				
Land	\$1,001,720	\$44,812	\$0	\$1,046,532
Construction in Progress	2,962,242	9,432,769	(1,309,360)	11,085,651
<b>Total Capital Assets not being depreciated</b>	<b><u>3,963,962</u></b>	<b><u>9,477,581</u></b>	<b><u>(1,309,360)</u></b>	<b><u>12,132,183</u></b>
Capital Assets being depreciated:				
Buildings	19,873,692	157,721	0	20,031,413
Improvements Other Than Buildings	108,458,750	0	0	108,458,750
Equipment	6,802,231	705,446	(231,437)	7,276,240
Infrastructure:				
Sewer Lines	193,923,081	6,310,725	0	200,233,806
Water Lines	143,361,549	3,973,273	0	147,334,822
<b>Total Capital Assets being depreciated</b>	<b><u>472,419,303</u></b>	<b><u>11,147,165</u></b>	<b><u>(231,437)</u></b>	<b><u>483,335,031</u></b>
Accumulated Depreciation:				
Buildings	(10,548,073)	(372,697)	0	(10,920,770)
Improvements Other Than Buildings	(90,123,029)	(1,631,471)	0	(91,754,500)
Equipment	(5,322,354)	(450,119)	224,940	(5,547,533)
Infrastructure:				
Sewer Lines	(50,612,497)	(3,932,791)	0	(54,545,288)
Water Lines	(36,398,127)	(2,851,766)	0	(39,249,893)
<b>Total Accumulated Depreciation</b>	<b><u>(193,004,080)</u></b>	<b><u>(9,238,844)</u></b>	<b><u>224,940</u></b>	<b><u>(202,017,984)</u></b>
Capital Assets being depreciated, net	<u>279,415,223</u>	<u>1,908,321</u>	<u>(6,497)</u>	<u>281,317,047</u>
<b>Business-Type Activities Capital Assets, Net</b>	<b><u><u>\$283,379,185</u></u></b>	<b><u><u>\$11,385,902</u></u></b>	<b><u><u>(\$1,315,857)</u></u></b>	<b><u><u>\$293,449,230</u></u></b>

During the year, \$5,390,381 in sewer lines and \$2,739,404 in water lines were donated by developers. Capital contributions also include amounts for tap-in fees.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
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**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 2021, 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:

	<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	399,850,038
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	5,000,000

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

***Insurance Benefits***

The County established a limited risk management program in 1987 for employee health insurance benefits. A third party administrator, Medical Mutual of Ohio, reviews and pays all claims on behalf of the County. During 2021, 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 \$350 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 \$13,611,562.

The liability for unpaid claims costs of \$1,675,243 reported in the fund at December 31, 2021, was estimated by the third party administrator and is based on the requirements of GASB No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Interfund premiums are based primarily upon the insured funds' claims experience.

**Medina County, Ohio**  
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Changes in the fund's claims liability amount in 2020 and 2021 were:

Year	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2020	\$1,692,952	\$9,016,492	\$9,636,095	\$1,073,349
2021	1,073,349	11,155,612	10,553,718	1,675,243

***Workers' Compensation***

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

The claims liability of \$25,733 reported in the fund at December 31, 2021, 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, 2021, 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 2020 and 2021 were:

Year	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2020	\$16,521	\$111,581	\$118,333	\$9,769
2021	9,769	123,947	107,983	25,733

**Note 14 – Compensated Absences**

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

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
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**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:

	<u>Governmental Activities</u>
Asset:	
Voting Machines	\$1,031,059
Less: Accumulated Depreciation	<u>(249,172)</u>
Total	<u><u>\$781,887</u></u>

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

	<u>Governmental Activities</u>
2022 Lease Payment	\$269,079
Less: Amount Representing Interest	<u>(7,837)</u>
Present Value of Minimum Lease Payment	<u><u>\$261,242</u></u>

**Medina County, Ohio**  
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**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:

	<u>Original Issue Year</u>	<u>Interest Rate</u>	<u>Issued Amount</u>	<u>Year of Maturity</u>
<b><i>Governmental Activities:</i></b>				
<b>General Obligation Bonds:</b>				
2009 Refunding Bonds - Term	2009	4.00-4.70 %	\$1,760,000	2029
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
2021 Courthouse Facility Improvement Bonds - Serial	2021	4.00-5.00	6,295,000	2031
2021 Courthouse Facility Improvement Bonds - Term	2021	2.125-4.00	25,705,000	2055
<b><i>Direct Placement:</i></b>				
2016 Various Purpose Bonds - Serial	2016	2.75	1,800,000	2026
<b>Special Assessment Bonds with Governmental Commitment:</b>				
Gateway Drive	2003	5.75-6.00	415,000	2023
<b>OPWC Loans from Direct Borrowings:</b>				
Granger Road Bridge #4 Replacement	2014	0.00	57,966	2044
Seville Road and Lovers Lane Improvements	2014	0.00	22,924	2045
<b>Voting Machines Capital Lease</b>	2019	3.00	1,031,059	2022
<b><i>Business-Type Activities:</i></b>				
<b>OWDA Loans from Direct Borrowings:</b>				
<i>Medina County Sewer District:</i>				
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	2039
Sewer Rehabilitation	2018	3.09	594,245	2023

(continued)

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2021*

	Original Issue Year	Interest Rate	Original Issue Amount	Year of Maturity
<b>Business-Type Activities (continued):</b>				
<b>OWDA Loans from Direct Borrowings (continued):</b>				
<i>Medina County Water District:</i>				
Water System Expansion	1999	6.32 %	\$1,216,567	2024
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	2038
Westfield Tower Painting	2017	3.58	340,091	2023
Sharon Township Water and Sewer Improvements	2020	1.57-1.87	8,973,075	Not Finalized
Medina Road State Route 18 Water Improvements	2021	1.18	669,295	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
Building Renovation	2021	1.6-1.91	723,635	Not Finalized
<b>OPWC Loans from Direct Borrowings:</b>				
<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	2040
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
<b>Other Loan from Direct Borrowing:</b>				
<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, 2021*

A schedule of changes in bonds and other long-term obligations of the County during 2021 follows:

	Balance January 1, 2021	Additions	Reductions	Balance December 31, 2021	Amount Due In One Year
<b>Governmental Activities:</b>					
<b>General Obligation Bonds:</b>					
2009 Refunding Bonds - Term	\$1,330,000	\$0	\$1,330,000	\$0	\$0
Premium	22,740	0	22,740	0	0
2012 Permanent Improvement Bonds - Term	770,000	0	770,000	0	0
Premium	24,898	0	24,898	0	0
2015 Various Purpose - Serial	3,795,000	0	360,000	3,435,000	385,000
Premium	164,922	0	16,492	148,430	0
2021 Courthouse Improvement Facility Bonds - Serial	0	6,295,000	290,000	6,005,000	480,000
2021 Courthouse Improvement Facility Bonds - Term	0	25,705,000	0	25,705,000	0
Premium	0	1,399,450	39,984	1,359,466	0
<i>Direct Placement:</i>					
2016 Various Purpose - Serial	1,115,000	0	175,000	940,000	180,000
<b>Total General Obligation Bonds</b>	<b>7,222,560</b>	<b>33,399,450</b>	<b>3,029,114</b>	<b>37,592,896</b>	<b>1,045,000</b>
<b>Special Assessment Bonds with Government Commitment:</b>					
Gateway Drive	60,000	0	30,000	30,000	30,000
<b>OPWC Loans from Direct Borrowings:</b>					
Granger Road Bridge #4 Replacement	45,407	0	1,932	43,475	1,932
Seville Road and Lovers Lane Improvements	18,721	0	764	17,957	764
<b>Total OPWC Loans from Direct Borrowings</b>	<b>64,128</b>	<b>0</b>	<b>2,696</b>	<b>61,432</b>	<b>2,696</b>
<b>Other Long-Term Liabilities:</b>					
Voting Machines Capital Lease	514,875	0	253,633	261,242	261,242
Compensated Absences	7,315,707	1,348,263	694,437	7,969,533	1,109,232
<b>Total Other Long-Term Liabilities</b>	<b>7,830,582</b>	<b>1,348,263</b>	<b>948,070</b>	<b>8,230,775</b>	<b>1,370,474</b>
<b>Net Pension Liability:</b>					
OPERS	58,623,125	0	14,158,003	44,465,122	0
STRS	2,595,107	0	1,244,490	1,350,617	0
<b>Total Net Pension Liability</b>	<b>61,218,232</b>	<b>0</b>	<b>15,402,493</b>	<b>45,815,739</b>	<b>0</b>
<b>Net OPEB Liability:</b>					
OPERS	40,714,786	0	40,714,786	0	0
<b>Total Governmental Activities</b>	<b>\$117,110,288</b>	<b>\$34,747,713</b>	<b>\$60,127,159</b>	<b>\$91,730,842</b>	<b>\$2,448,170</b>

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2021*

	Balance January 1, 2021	Additions	Reductions	Balance December 31, 2021	Amount Due in One Year
<b>Business-Type Activities:</b>					
<b>OWDA Loans from Direct Borrowings:</b>					
<i>Medina County Sewer District:</i>					
Liverpool Treatment	\$4,976,878	\$0	\$2,444,539	\$2,532,339	\$2,532,339
Plum Creek	127,154	0	127,154	0	0
Route 252 Sewer	61,712	0	40,738	20,974	20,974
Reservoir Sewer Replacement	321,306	0	75,838	245,468	78,755
Valley City Sanitary Pump Station Replacement	506,647	0	83,910	422,737	87,385
Brunswick Sanitary Sewer Replacement	550,806	0	64,144	486,662	66,794
Sanitary Sewer Replacement	840,505	0	84,476	756,029	87,983
Sewer Replacement and Rehabilitation	931,291	0	69,268	862,023	71,299
Rustic Hills Sanitary Sewers	1,736,627	0	120,318	1,616,309	124,284
Poe Road Sewer Extension and Marks Road Lift Station	77,261	0	4,420	72,841	4,567
RCP Trunk Sewer Relining	184,262	0	10,431	173,831	10,671
Sanitary Sewer Rehabilitation and Replacement	104,787	0	104,787	0	0
Liverpool Digester	33,953,956	0	1,315,977	32,637,979	1,496,984
Sewer Rehabilitation	248,682	0	122,435	126,247	126,247
<b>Total Medina County Sewer District</b>	<b>44,621,874</b>	<b>0</b>	<b>4,668,435</b>	<b>39,953,439</b>	<b>4,708,282</b>
<i>Medina County Water District:</i>					
Water System Expansion	590,798	0	159,236	431,562	166,710
Lester Wolff	99,560	0	99,560	0	0
Spieth Road Waterline	996,081	0	486,061	510,020	510,020
Waterline and Pump Station	407,792	0	199,210	208,582	208,582
Rensen, Huffman, Hamlin Roads	81,798	0	53,903	27,895	27,895
Granger Tanks	115,536	0	76,278	39,258	39,258
Water System Expansion	839,251	0	266,994	572,257	279,554
Waterline Extensions	763,343	0	178,564	584,779	186,507
Foskett/Station/Beck Roads Waterline	337,419	0	78,930	258,489	82,441
State Route 18 Waterline Relocation	248,793	0	51,658	197,135	53,666
Waterline Extensions	529,620	0	108,684	420,936	113,641
Hinckley Township Storage and Water Tank	1,200,615	0	180,825	1,019,790	188,131
Granger and Medina Townships Waterline	1,127,944	0	169,880	958,064	176,744
Hinckley Township Waterline and Ledge Road Pump	1,092,564	0	151,402	941,162	157,133
Chatham Township Waterlines	1,460,576	0	202,171	1,258,405	209,906
Water Meters and Meter Shop	730,383	0	119,689	610,694	125,209
Plum Creek Waterline	324,148	0	37,749	286,399	39,308
Hinckley Waterline Phase 3	646,616	0	75,988	570,628	78,919
Westfield Center Water System Purchase	350,941	0	44,903	306,038	46,543
Westfield Center Water Plant Improvement	2,640,657	0	135,412	2,505,245	141,173
Hinckley Township Waterlines	1,737,656	0	101,963	1,635,693	104,984
Fenn Pearl Waterline Relocation and Tank Painting	1,744,757	0	92,935	1,651,822	95,339
Waterline Relocation and Route 162 Tower Painting	1,034,597	0	35,973	998,624	51,628
Westfield Tower Painting	143,315	0	70,386	72,929	72,929
Sharon Township Water and Sewer Improvements	2,395,552	6,577,523	0	8,973,075	0
Medina Road State Route 18 Water Improvements	0	669,295	0	669,295	0
<b>Total Medina County Water District</b>	<b>21,640,312</b>	<b>7,246,818</b>	<b>3,178,354</b>	<b>25,708,776</b>	<b>3,156,220</b>
<i>Medina County Solid Waste District:</i>					
MRF Equipment	174,141	0	114,560	59,581	59,581
Solid Waste District Building and Site Improvements	1,471,346	0	54,590	1,416,756	56,428
Building Renovation	0	723,635	0	723,635	0
<b>Total Medina County Solid Waste District</b>	<b>1,645,487</b>	<b>723,635</b>	<b>169,150</b>	<b>2,199,972</b>	<b>116,009</b>
<b>Total OWDA Loans from Direct Borrowings</b>	<b>\$67,907,673</b>	<b>\$7,970,453</b>	<b>\$8,015,939</b>	<b>\$67,862,187</b>	<b>\$7,980,511</b>



**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2021

	Balance January 1, 2021	Additions	Reductions	Balance December 31, 2021	Amount Due in One Year
<b>Business-Type Activities (continued):</b>					
<b>OPWC Loans from Direct Borrowings:</b>					
<i>Medina County Sewer District:</i>					
Waterline Relocation	\$229,605	\$0	\$24,169	\$205,436	\$24,169
Sewer Rehabilitation	267,525	0	18,450	249,075	18,450
Sewer Rehabilitation and Replacement	440,000	0	27,500	412,500	27,500
Sanitary Sewer Replacement	311,173	0	15,558	295,615	15,558
Sanitary Sewer Rehabilitation and Replacement	177,363	0	9,096	168,267	9,096
<i>Medina County Water District:</i>					
Water Loop	8,397	0	8,397	0	0
<b>Total OPWC Loans from Direct Borrowings</b>	<b>1,434,063</b>	<b>0</b>	<b>103,170</b>	<b>1,330,893</b>	<b>94,773</b>
<b>Other Long-Term Liabilities:</b>					
<i>Medina County Water District:</i>					
Rural Lorain County Waterline Loan from Direct Borrowing	19,042	0	19,042	0	0
<i>All Districts:</i>					
Compensated Absences Payable	1,077,757	81,000	211,421	947,336	116,198
<b>Total Other Long-Term Liabilities</b>	<b>1,096,799</b>	<b>81,000</b>	<b>230,463</b>	<b>947,336</b>	<b>116,198</b>
<b>Net Pension Liability:</b>					
<i>Medina County Sewer District:</i>					
OPERS	5,936,520	0	1,375,995	4,560,525	0
<i>Medina County Water District:</i>					
OPERS	1,484,129	0	343,999	1,140,130	0
<b>Total Net Pension Liability</b>	<b>7,420,649</b>	<b>0</b>	<b>1,719,994</b>	<b>5,700,655</b>	<b>0</b>
<b>Net OPEB Liability:</b>					
<i>Medina County Sewer District:</i>					
OPERS	4,123,018	0	4,123,018	0	0
<i>Medina County Water District:</i>					
OPERS	1,030,753	0	1,030,753	0	0
<b>Total Net OPEB Liability</b>	<b>5,153,771</b>	<b>0</b>	<b>5,153,771</b>	<b>0</b>	<b>0</b>
<b>Total Business-Type Activities</b>	<b>\$83,012,955</b>	<b>\$8,051,453</b>	<b>\$15,223,337</b>	<b>\$75,841,071</b>	<b>\$8,191,482</b>

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 tax 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, community safety awareness, computer, courthouse security, dog and kennel, DRETAC emergency management, 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 workers' compensation 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, 2021*

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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, 2021, \$570,000 of the defeased bonds are still outstanding. The bonds were issued at a \$53,505 premium. The County paid the bonds off early in 2021.

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.

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 County paid the bonds off early in 2021.

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.

During 2021, the County issued \$6,295,000 serial and \$25,705,000 term general obligation courthouse facility improvement bonds at interest rates varying from 2.125 percent to 5 percent. Proceeds are being used for the construction, furnishing, and equipping a new courthouse facility adjacent to the existing courthouse complex and the renovation, remodeling, furnishing, equipping, and improving existing courthouse facilities and clearing, preparing, equipping, and improving their sites. As of December 31, 2021, \$25,868,659 of the bonds were unspent. The bonds were issued at a \$1,399,450 premium.

The term portions of the 2021 general obligation courthouse facility improvement bonds are subject to mandatory redemption requirements. The term bonds maturing on December 1, 2033, 2035, 2037, 2041, 2046, 2051, and 2055, 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*  
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Year	Issue						
	\$1,530,000	\$1,620,000	\$1,715,000	\$3,710,000	\$5,290,000	\$6,250,000	\$5,590,000
2032	\$755,000	\$0	\$0	\$0	\$0	\$0	\$0
2034	0	800,000	0	0	0	0	0
2036	0	0	845,000	0	0	0	0
2038	0	0	0	900,000	0	0	0
2039	0	0	0	920,000	0	0	0
2040	0	0	0	935,000	0	0	0
2042	0	0	0	0	975,000	0	0
2043	0	0	0	0	1,015,000	0	0
2044	0	0	0	0	1,055,000	0	0
2045	0	0	0	0	1,100,000	0	0
2047	0	0	0	0	0	1,190,000	0
2048	0	0	0	0	0	1,220,000	0
2049	0	0	0	0	0	1,250,000	0
2050	0	0	0	0	0	1,280,000	0
2052	0	0	0	0	0	0	1,345,000
2053	0	0	0	0	0	0	1,380,000
2054	0	0	0	0	0	0	1,415,000
	<u>\$755,000</u>	<u>\$800,000</u>	<u>\$845,000</u>	<u>\$2,755,000</u>	<u>\$4,145,000</u>	<u>\$4,940,000</u>	<u>\$4,140,000</u>
<i>Stated Maturity</i>	<i>12/1/2033</i>	<i>12/1/2035</i>	<i>12/1/2037</i>	<i>12/1/2041</i>	<i>12/1/2046</i>	<i>12/1/2051</i>	<i>12/1/2055</i>

The remaining principal amount of the term bonds (\$775,000, \$820,000, \$870,000, \$955,000, \$1,145,000, \$1,310,000 and \$1,450,000) will mature at the stated maturity.

The County's outstanding OWDA loans from direct borrowings of \$67,862,187 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 \$61,432 related to governmental activities and \$1,330,893 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 \$11,460,709 for various water and solid waste projects. Since the loan repayment schedule has not yet been finalized, a repayment schedule is not included in the schedule of debt service requirements. Until a final repayment schedule is available, the County is paying based on estimates.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2021*

The balance of these loans is as follows:

	Balance December 31, 2021	Lines of Credit
<b>OWDA Loans Not Finalized:</b>		
<i>Medina County Water District:</i>		
Sharon Township Water and Sewer Improvements	\$8,973,075	\$9,924,830
Medina Road State Route 18 Water Improvements	669,295	669,295
<i>Total Medina County Water District</i>	9,642,370	10,594,125
<i>Medina County Solid Waste District:</i>		
Building Renovation	723,635	866,584
<b>Total Loans Not Finalized</b>	<b>\$10,366,005</b>	<b>\$11,460,709</b>

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 44 percent of net revenues and 32 percent of total gross revenues. The total principal and interest remaining to be paid on the loans is \$51,386,756. Principal and interest paid for the current year were \$5,968,452, total net revenues were \$13,644,812, and total gross revenues were \$18,934,309.

The County has pledged future water revenues net of expenditures to repay OWDA loans. These loans are payable solely from net revenues and are payable through 2038. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on these loans are expected to require 94 percent of net revenues and 28 percent of total gross revenues. The total principal and interest remaining to be paid on the loans is \$18,619,612 (excluding loans not finalized as described previously). Principal and interest paid for the current year were \$3,848,549, total net revenues were \$4,100,814, and total gross revenues were \$13,929,980.

The County has pledged future solid waste revenues net of expenditures to repay OWDA loans. 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 these loans are expected to require 75 percent of net revenues and 3 percent of total gross revenues. The total principal and interest remaining to be paid on the loan is \$1,974,990 (excluding loans not finalized as described previously). Principal and interest paid for the current year were \$225,616, and total gross revenues were \$8,550,084.

**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	Principal	Interest
2022	\$865,000	\$1,105,863	\$0	\$0	\$180,000	\$20,062
2023	905,000	1,074,162	0	0	185,000	16,643
2024	955,000	1,038,913	0	0	190,000	12,942
2025	1,000,000	1,001,787	0	0	190,000	8,858
2026	895,000	962,913	0	0	195,000	4,583
2027-2031	4,820,000	4,220,337	0	0	0	0
2032-2036	0	0	3,995,000	3,428,988	0	0
2037-2041	0	0	4,580,000	2,841,943	0	0
2042-2046	0	0	5,290,000	2,131,800	0	0
2047-2051	0	0	6,250,000	1,175,000	0	0
2052-2055	0	0	5,590,000	353,750	0	0
<b>Total</b>	<b>\$9,440,000</b>	<b>\$9,403,975</b>	<b>\$25,705,000</b>	<b>\$9,931,481</b>	<b>\$940,000</b>	<b>\$63,088</b>

	Special Assessment Bonds		<i>From Direct Borrowings</i>
	Principal	Interest	OPWC Loans
	Principal	Interest	Principal
2022	\$30,000	\$1,800	\$2,696
2023	0	0	2,697
2024	0	0	2,696
2025	0	0	2,696
2026	0	0	2,696
2027-2031	0	0	13,482
2032-2036	0	0	13,482
2037-2041	0	0	13,481
2042-2045	0	0	7,506
<b>Total</b>	<b>\$30,000</b>	<b>\$1,800</b>	<b>\$61,432</b>

**Business-Type Activities:**

	<i>From Direct Borrowings</i>		
	OWDA Loans		OPWC Loans
	Principal	Interest	Principal
2022	\$7,980,511	\$1,781,742	\$94,773
2023	4,543,355	1,537,719	94,774
2024	4,311,246	1,380,793	94,772
2025	3,880,336	1,236,493	94,774
2026	3,788,894	1,105,781	94,773
2027-2031	14,253,790	4,026,370	437,612
2032-2036	13,573,955	1,881,224	325,346
2037-2040	5,164,095	204,161	94,069
<b>Total</b>	<b>\$57,496,182</b>	<b>\$13,154,283</b>	<b>\$1,330,893</b>

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

The effects of the debt limitations described above at December 31, 2021, are an overall debt margin of \$118,077,373 and an unvoted debt margin of \$26,378,094.

### **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, 2021, \$202,415,000 of these bonds had been issued. Of the \$93,255,000 issued after December 31, 1995, \$41,660,000 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.

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

**Note 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, 2021, the County's equity interest in the Consortium was \$5,801,611, 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 the 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 2021, 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 2021, the County did not contribute to the Council.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
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***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 2021, NEON received sufficient revenues from State grant monies and no additional funds were needed from the participants. (See Note 6 for information on the County's cash balance on hand at NEON).

***Medina County Council of Governments on Drug Enforcement***

The Medina County Council of Governments on Drug Enforcement was formed to provide the necessary planning, cooperation, direction, and administration to help combat drug abuse and illegal drug trafficking and related crimes within the County. The Council is comprised of multiple levels of government within the County. The Council's Board exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. The governing board consists of two County commissioners, one representative from the cities of Brunswick, Medina, and Wadsworth, one village representative chosen by a caucus of the villages, and three township representatives chosen by a caucus of the townships. The governing board's duties are to adopt and amend bylaws, propose and initiate studies and polices, resolve questions, make an annual report, review and amend the Council's budget, and approve the employment and termination of the Council's staff. The Council also has an operating board, which consists of the County sheriff, the chiefs of police from the cities of Brunswick, Medina, and Wadsworth, one village chief of police chosen by a caucus of all village chiefs of police, and two township chiefs of police chosen by a caucus of all township chiefs of police. The operating board's duties are to approve studies and plans for activities related to the Council, handle routine matters and expenditures within the authorized budget, submit minutes of its proceedings to the governing board, appoint special committees, propose a budget to the governing board, submit recommendations to employ or terminate staff to the governing board, and handle disciplinary matters. During 2021, 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 2021, the County did not contribute to the SAMWA COG.



**Medina County, Ohio**  
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**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 2021 was \$491,111.

**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 2021.

***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 2021, the County contributed \$15,000 to the operations of the MMHA.

**Note 24 – Interfund Activity**

***Interfund Balances***

During 2021, the general fund had an interfund receivable in the amount of \$2,770,774. \$1,750,000 represents manuscript debt that was issued by the county capital improvements fund. \$908,859 represents advances to offset deficit cash. The remaining balances of \$111,915, \$5,378, \$4,324, \$72,059, and \$19,809 in the general, achievement center, public assistance, other funds, and Medina County sewer district, respectively, resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

**Medina County, Ohio**  
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Interfund Payable	Interfund Receivable					Total
	General	Achievement Center	Public Assistance	Other Governmental Funds	Medina County Sewer District	
General	\$0	\$5,378	\$0	\$2,974	\$16,629	\$24,981
Achievement Center	0	0	0	5,451	377	5,828
Public Assistance	8,228	0	0	54,507	257	62,992
County Capital Improvements	1,750,000	0	0	0	0	1,750,000
Other Governmental Funds	1,012,546	0	4,324	9,127	2,546	1,028,543
<b>Total</b>	<b>\$2,770,774</b>	<b>\$5,378</b>	<b>\$4,324</b>	<b>\$72,059</b>	<b>\$19,809</b>	<b>\$2,872,344</b>

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 2021, there was a payment of \$250,000, resulting in a balance of \$1,750,000 at December 31, 2021. 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	\$1,750,000

Principal and interest requirements to retire the various purpose bond anticipation notes outstanding at December 31, 2021, are as follows:

Year	Various Purpose Bond Anticipation Notes	
	Principal	Interest
2022	\$250,000	\$52,313
2023	1,500,000	23,250
<b>Total</b>	<b>\$1,750,000</b>	<b>\$75,563</b>

***Interfund Transfers***

During 2021, the general fund transferred \$187,448 to the public assistance fund, \$3,320,896 to the county capital improvements fund, and \$1,266,414 to other governmental funds. The achievement center special revenue fund transferred \$4,745,657 to the achievement center construction fund for various projects. The county capital improvements fund transferred \$21,128 to the bond retirement fund to close the building renovation sub-fund. The general obligation bond retirement fund transferred \$310,063 to the county capital improvements fund to make payment for the manuscript debt. The coronavirus relief fund transferred \$143,858 and \$984 to cover expenditures in the courthouse security fund and office for older adults fund, respectively. The emergency planning commission fund transferred \$40,564 to the emergency management fund for the purpose of distributing monies for local emergency planning committee contracts, hazardous materials, and director vehicle payments. The safe communities fund transferred \$17,890 to the community oriented policing services fund to move revenue that was improperly posted in the prior year. The social services levy fund transferred \$1,577, \$2,629, and \$1,051 to the ADAMH, children's services, and office for older adults funds, respectively, to cover additional costs in those funds. The solid waste fund

**Medina County, Ohio**  
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transferred \$172,829 to the water fund to correct a deposit made in the prior year. 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	County Capital Improvements	Other Governmental Funds	County Solid Waste Management	
Public Assistance	\$187,448	\$0	\$0	\$0	\$0	\$187,448
County Capital Improvements	3,320,896	0	0	310,063	0	3,630,959
Other Governmental Funds	1,266,414	4,745,657	21,128	208,553	0	6,241,752
Medina County Water District	0	0	0	0	172,829	172,829
<b>Total</b>	<b>\$4,774,758</b>	<b>\$4,745,657</b>	<b>\$21,128</b>	<b>\$518,616</b>	<b>\$172,829</b>	<b>\$10,232,988</b>

***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, 2021, were as follows:

	Deferred Outflows	Deferred Inflows
Governmental Activities	\$3,915	\$131,767
Business-Type Activities:		
Sewer	2,242	42,345
Water	172,269	4,314
Total Business-Type Activities	174,511	46,659
<b>Total</b>	<b>\$178,426</b>	<b>\$178,426</b>

Balances related to the internal proportionate share for OPEB at December 31, 2021, were as follows:

	Deferred Outflows	Deferred Inflows
Governmental Activities	\$0	\$83,832
Business-Type Activities:		
Sewer	0	27,823
Water	111,655	0
Total Business-Type Activities	111,655	27,823
<b>Total</b>	<b>\$111,655</b>	<b>\$111,655</b>

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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	County Capital Improvements	Other Governmental Funds	Total
<u>Nonspendable:</u>							
Inventory	\$86,768	\$25,042	\$0	\$0	\$0	\$475,563	\$587,373
Loans Principal from Component Unit	4,449,095	0	0	0	0	0	4,449,095
Unclaimed Funds	162,879	0	0	0	0	0	162,879
Interfund Loan	1,500,000	0	0	0	0	0	1,500,000
<i>Total Nonspendable</i>	<u>6,198,742</u>	<u>25,042</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>475,563</u>	<u>6,699,347</u>
<u>Restricted for:</u>							
Developmentally Disabled Education	0	26,623,087	0	0	0	0	26,623,087
County Schools Permanent Improvements	0	0	2,616,625	0	0	0	2,616,625
Public Assistance	0	0	0	922,086	0	0	922,086
Capital Improvements	0	0	0	0	26,810,833	0	26,810,833
ADAMH Operations	0	0	0	0	0	6,212,303	6,212,303
Road and Bridge Repairs	0	0	0	0	0	9,145,431	9,145,431
Child Support Enforcement	0	0	0	0	0	606,433	606,433
Children's Services	0	0	0	0	0	1,777,132	1,777,132
Community Development Block Grant	0	0	0	0	0	3,063	3,063
Community Housing Improvement	0	0	0	0	0	36,500	36,500
Community Safety Awareness	0	0	0	0	0	100,242	100,242
Computer Upgrades	0	0	0	0	0	824,832	824,832
Convention and Visitors Bureau	0	0	0	0	0	97,558	97,558
County Home Operations	0	0	0	0	0	386,638	386,638
Courthouse Security	0	0	0	0	0	1,300,866	1,300,866
Ditch Maintenance	0	0	0	0	0	8,154,003	8,154,003
Dog and Kennel Operations	0	0	0	0	0	253,655	253,655
Delinquent Tax Collections	0	0	0	0	0	362,849	362,849
Drug Enforcement	0	0	0	0	0	919,600	919,600
Emergency Management	0	0	0	0	0	382,567	382,567
Emergency Planning Commission	0	0	0	0	0	113,574	113,574
Federal Law Enforcement	0	0	0	0	0	248,065	248,065
Indigent Guardianship	0	0	0	0	0	112,989	112,989
Law Library	0	0	0	0	0	163,788	163,788
Marriage License	0	0	0	0	0	5,870	5,870
Office for Older Adults	0	0	0	0	0	1,380,856	1,380,856
Ohio Criminal Justice Service	0	0	0	0	0	304,584	304,584
Radio Systems	0	0	0	0	0	2,000	2,000
Real Estate Assessment	0	0	0	0	0	8,469,250	8,469,250
Revolving Loan Program	0	0	0	0	0	294,164	294,164
Safe Communities	0	0	0	0	0	27,866	27,866
Shelter Care and Youth Services	0	0	0	0	0	653,355	653,355
Sheriff Commissary	0	0	0	0	0	40,512	40,512
Sheriff Donations	0	0	0	0	0	218,362	218,362
Social Services Levy	0	0	0	0	0	129,401	129,401
Transportation Program	0	0	0	0	0	2,499,809	2,499,809
Webcheck Program	0	0	0	0	0	58,660	58,660
Debt Retirement	0	0	0	0	0	391,674	391,674
Other Purposes	41,874	0	0	0	0	0	41,874
<i>Total Restricted</i>	<u>41,874</u>	<u>26,623,087</u>	<u>2,616,625</u>	<u>922,086</u>	<u>26,810,833</u>	<u>45,678,451</u>	<u>102,692,956</u>
<u>Assigned to:</u>							
Purchases on Order	1,278,345	0	0	0	0	0	1,278,345
2022 Appropriations	5,328,004	0	0	0	0	0	5,328,004
Achievement Center Construction	0	0	0	0	0	6,213,723	6,213,723
<i>Total Assigned</i>	<u>6,606,349</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,213,723</u>	<u>12,820,072</u>
Unassigned (Deficit)	16,823,022	0	0	0	0	(945,418)	15,877,604
<b>Total Fund Balances</b>	<u>\$29,669,987</u>	<u>\$26,648,129</u>	<u>\$2,616,625</u>	<u>\$922,086</u>	<u>\$26,810,833</u>	<u>\$51,422,319</u>	<u>\$138,089,979</u>

**Medina County, Ohio**  
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**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, 2021, the County has paid Brandstetter Carroll, Incorporated, a total of \$1,787,218.

In addition to Brandstetter Carroll, the County entered into a contract with Gilbane Construction Company to act as the Construction Manager at Risk for the construction of the new Medina County Courthouse Complex. The total cost of this contract is \$29,589,410, and as of December 31, 2021, the County has paid Gilbane \$4,471,046.

The amounts remaining on these contracts were encumbered at year end. The amount of \$177,583 in retainage payable for business-type activities has been capitalized.

***Encumbrances***

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

***Governmental Funds:***

General	\$1,938,518
Achievement Center	793,292
Local Fiscal Recovery	154,656
Public Assistance	446,518
County Capital Improvements	26,023,954
Other Governmental Funds	7,091,308

***Enterprise Funds:***

Medina County Sewer District	735,456
Medina County Water District	575,679
Solid Waste Management	417,619

***Internal Service Funds:***

Self Insurance Healthcare	9,906
Workers' Compensation	105,521
<b>Total</b>	<u><u>\$38,292,427</u></u>

**Medina County, Ohio**  
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**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.

The net pension/OPEB liability (asset) represents 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 health care to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a *net pension/OPEB asset* or a long-term *net pension/OPEB liability* on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting. The remainder of this note includes the required pension disclosures. See Note 28 for the required OPEB disclosures.

***Plan Description – Ohio Public Employees Retirement System (OPERS)***

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

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

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

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

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

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

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

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

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:

	<u>State and Local</u>	<u>Law Enforcement</u>
<b>2021 Statutory Maximum Contribution Rates</b>		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
<b>2021 Actual Contribution Rates</b>		
Employer:		
Pension ***	14.0 %	18.1 %
Post-employment Health Care Benefits ***	<u>0.0</u>	<u>0.0</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>13.0 %</u>

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

\*\* This rate is also determined by 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.



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For 2021, the County's contractually required contribution was \$6,798,466 for the traditional plan, \$296,490 for the combined plan and \$121,071 for the member-directed plan. Of these amounts, \$113,023 is reported as an intergovernmental payable for the traditional plan, \$4,928 for the combined plan, and \$2,009 for the member-directed plan.

***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, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at [www.strsoh.org](http://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 years 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, 2026, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit regardless of 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 on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. 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 2021 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2021, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$187,827 for 2021. Of this amount, \$3,158 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, 2020, and the net pension liability for STRS was measured as of June 30, 2021. 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. The 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	0.33877888%	0.44447832%	0.01056333%	
Prior Measurement Date	<u>0.33413359%</u>	<u>0.43616497%</u>	<u>0.01072516%</u>	
Change in Proportionate Share	<u>0.00464529%</u>	<u>0.00831335%</u>	<u>-0.00016183%</u>	
Proportionate Share of the:				
Net Pension Asset	\$0	\$1,283,047	\$0	\$1,283,047
Net Pension Liability	50,165,777	0	1,350,617	51,516,394
Pension Expense	(370,246)	30,390	(46,172)	(386,028)

2021 pension expense for the member-directed defined contribution plan was \$123,732. The aggregate pension expense for all pension plans was (\$262,296) for 2021.

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At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
<b>Deferred Outflows of Resources</b>				
Differences between expected and actual experience	\$0	\$0	\$41,728	\$41,728
Changes of assumptions	0	80,127	374,685	454,812
Changes in proportion and differences between County contributions and proportionate share of contributions	639,627	15,386	34,328	689,341
County contributions subsequent to the measurement date	6,798,466	296,490	105,556	7,200,512
<b>Total Deferred Outflows of Resources</b>	<b>\$7,438,093</b>	<b>\$392,003</b>	<b>\$556,297</b>	<b>\$8,386,393</b>
<b>Deferred Inflows of Resources</b>				
Differences between expected and actual experience	\$2,098,477	\$242,059	\$8,466	\$2,349,002
Net difference between projected and actual earnings on pension plan investments	19,553,156	190,810	1,163,974	20,907,940
Changes in proportion and differences between County contributions and proportionate share of contributions	834,958	12,124	67,075	914,157
<b>Total Deferred Inflows of Resources</b>	<b>\$22,486,591</b>	<b>\$444,993</b>	<b>\$1,239,515</b>	<b>\$24,171,099</b>

\$7,200,512 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 2022. 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:				
2022	(\$8,664,934)	(\$91,151)	(\$208,897)	(\$8,964,982)
2023	(2,544,740)	(57,628)	(168,980)	(2,771,348)
2024	(7,970,530)	(101,640)	(171,503)	(8,243,673)
2025	(2,666,760)	(46,901)	(239,394)	(2,953,055)
2026	0	(19,689)	0	(19,689)
Thereafter	0	(32,471)	0	(32,471)
<b>Total</b>	<b>(\$21,846,964)</b>	<b>(\$349,480)</b>	<b>(\$788,774)</b>	<b>(\$22,985,218)</b>

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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, 2020, 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, 2020, are presented as follows:

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>
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	.5 percent, simple through 2021, then 2.15 percent, simple	.5 percent, simple through 2021, 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 2020, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 1.4 percent simple through 2020 then 2.15 simple to .5 percent simple through 2021 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 above described tables.

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

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The 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, 2020, these best estimates are summarized in the following table:

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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.32 %
Domestic Equities	21.00	5.64
Real Estate	10.00	5.39
Private Equity	12.00	10.42
International Equities	23.00	7.36
Other investments	9.00	4.75
Total	100.00 %	5.43 %

**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	\$95,691,482	\$50,165,777	\$12,311,224
OPERS Combined Plan	(893,401)	(1,283,047)	(1,573,453)

**Actuarial Assumptions – STRS**

Key methods and assumptions used in the June 30, 2021, actuarial valuation compared to those used in the June 30, 2020, actuarial valuation are presented as follows:

	June 30, 2021	June 30, 2020
Inflation	2.50 percent	2.50 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.45 percent, net of investment expenses, including inflation
Discount Rate of Return	7.00 percent	7.45 percent
Payroll Increases	3.00 percent	3.00 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	0.0 percent, effective July 1, 2017

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Post-retirement 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. 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 June 30, 2021, 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:

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

\* 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.

**Discount Rate** The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2021, and 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, 2021. Therefore, the long-term expected rate of return on pension plan investments of 7.00 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2021.

**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 7.00 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 (6.00 percent) or one-percentage-point higher (8.00 percent) than the current rate:

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	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net pension liability	\$2,529,201	\$1,350,617	\$354,717

***Changes Between the Measurement Date and the Reporting date*** In February 2022, the Board approved changes to demographic measures that will impact the June 30, 2022, actuarial valuation. These demographic measures include retirement, salary increase, disability/termination and mortality assumptions. In March 2022, the STRS Board approved benefit plan changes to take effect on July 1, 2022. These changes include a one-time three percent cost-of-living increase (COLA) to be paid to eligible benefit recipients and the elimination of the age 60 requirement for retirement age and service eligibility that was set to take effect in 2026. The effect on the net pension liability is unknown.

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement (HRA) to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

Medicare-eligible retirees who choose to become re-employed or survivors who become employed in an OPERS-covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare-eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS.

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The health care 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.

Effective January 1, 2022, OPERS will discontinue the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses. These changes are reflected in the December 31, 2020, measurement date health care valuation.

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. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. 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' Annual Comprehensive Financial Report referenced later for additional information.

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

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

Funding Policy – The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, 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 2021, 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 2021, 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 2021 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 \$48,428 for 2021. Of this amount, \$804 is reported as an intergovernmental payable.



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***Plan Description – State Teachers Retirement System (STRS)***

The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians’ fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS which can be obtained by visiting [www.strsoh.org](http://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, 2021, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB liability (asset) and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020, 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, 2021, 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. The 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	0.33648912%	0.01056333%	
Prior Measurement Date	<u>0.33207769%</u>	<u>0.01072516%</u>	
Change in Proportionate Share	<u>0.00441143%</u>	<u>-0.00016183%</u>	
Proportionate Share of the Net OPEB Liability (Asset)	(\$5,994,822)	(\$222,718)	(\$6,217,540)
OPEB Expense	(37,061,795)	(17,278)	(37,079,073)

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At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
<b>Deferred Outflows of Resources</b>			
Differences between expected and actual experience	\$0	\$7,931	\$7,931
Changes of assumptions	2,947,124	14,227	2,961,351
Changes in proportionate share and difference between County contributions and proportionate share of contributions	372,016	360	372,376
County contributions subsequent to the measurement date	48,428	0	48,428
<b>Total Deferred Outflows of Resources</b>	<b><u>\$3,367,568</u></b>	<b><u>\$22,518</u></b>	<b><u>\$3,390,086</u></b>
<b>Deferred Inflows of Resources</b>			
Differences between expected and actual experience	\$5,410,293	\$40,806	\$5,451,099
Changes of assumptions	9,713,409	132,869	9,846,278
Net difference between projected and actual earnings on OPEB plan investments	3,192,926	61,734	3,254,660
Changes in Proportionate Share and difference between County contributions and proportionate share of contributions	550,945	5,348	556,293
<b>Total Deferred Inflows of Resources</b>	<b><u>\$18,867,573</u></b>	<b><u>\$240,757</u></b>	<b><u>\$19,108,330</u></b>

\$48,428 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 an increase to the net OPEB asset in 2022. 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:			
2022	(\$8,347,762)	(\$62,556)	(\$8,410,318)
2023	(5,436,930)	(61,011)	(5,497,941)
2024	(1,387,515)	(60,053)	(1,447,568)
2025	(376,226)	(26,097)	(402,323)
2026	0	(8,710)	(8,710)
Thereafter	0	188	188
<b>Total</b>	<b><u>(\$15,548,433)</u></b>	<b><u>(\$218,239)</u></b>	<b><u>(\$15,766,672)</u></b>

***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.

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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, 2019, rolled forward to the measurement date of December 31, 2020. 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	6.00 percent
Prior Measurement date	3.16 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current measurement date	2.00 percent
Prior Measurement date	2.75 percent
Health Care Cost Trend Rate:	
Current measurement date	8.5 percent, initial 3.50 percent, ultimate in 2035
Prior Measurement date	10.5 percent, initial 3.50 percent, ultimate in 2030
Actuarial Cost Method	Individual Entry Age

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

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

The 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. Best estimates of arithmetic rates of return were provided by OPERS investment consultant. 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:

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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.07 %
Domestic Equities	25.00	5.64
Real Estate Investment Trust	7.00	6.48
International Equities	25.00	7.36
Other investments	9.00	4.02
Total	100.00 %	4.43 %

**Discount Rate** A single discount rate of 6.0 percent was used to measure the OPEB liability on the measurement date of December 31, 2020. A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. 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 2.00 percent (Fidelity Index’s “20-Year Municipal GO AA Index”). 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 2120. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2120, the duration of the projection period through which projected health care payments are fully funded.

***Sensitivity of the County’s Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate***

The following table presents the County’s proportionate share of the net OPEB liability (asset) calculated using the single discount rate of 6.00 percent, as well as what the County’s proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
County's proportionate share of the net OPEB liability (asset)	(\$1,490,647)	(\$5,994,822)	(\$9,697,616)

***Sensitivity of the County’s Proportionate Share of the Net OPEB Liability (Asset) 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 (asset). The following table presents the net OPEB liability (asset) calculated using the assumed trend rates, and the expected net OPEB liability (asset) 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 2021 is 8.50 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 the health plan cost trend will decrease to a level at, or near,

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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 (asset)	(\$6,140,926)	(\$5,994,822)	(\$5,831,356)

***Changes between the Measurement Date and the Reporting Date*** During 2021, the OPERS Board made various changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

***Actuarial Assumptions – STRS***

Key methods and assumptions used in the June 30, 2021, actuarial valuation and the June 30, 2020 actuarial valuation are presented as follows:

	June 30, 2021	June 30, 2020
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3 percent
Discount Rate of Return	7.00 percent	7.45 percent
Health Care Cost Trends		
Medical		
Pre-Medicare	5.00 percent initial, 4 percent ultimate	5.00 percent initial, 4 percent ultimate
Medicare	-16.18 percent initial, 4 percent ultimate	-6.69 percent initial, 4 percent ultimate
Prescription Drug		
Pre-Medicare	6.50 percent initial, 4 percent ultimate	6.50 percent initial, 4 percent ultimate
Medicare	29.98 initial, 4 percent ultimate	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, 2021, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

The non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D Subsidy was updated to reflect it is expected to be negative in CY 2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

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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.

**Discount Rate** The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2021, and 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, 2021. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was used to measure the total OPEB liability as of June 30, 2021.

**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, 2021, calculated using the current period discount rate assumption of 7.00 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 (6.00 percent) or one percentage point higher (8.00 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 (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net OPEB asset	(\$187,941)	(\$222,718)	(\$251,772)

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	(\$250,594)	(\$222,718)	(\$188,249)

**Changes Between the Measurement Date and the Reporting date** In February 2022, the Board approved changes to demographic measures that will impact the June 30, 2022, actuarial valuation. The effect on the net OPEB liability is unknown.

**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 \$900 to \$3,848 over the next two years. The following schedule provides an analysis of the leased property at December 31, 2021:

	Courthouse Commons Property
Building	\$1,784,293
Less: Accumulated Depreciation	(127,874)
Leased Property, net of Depreciation	\$1,656,419

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The following is a schedule by years of minimum future rentals on the operating leases as of December 31, 2021:

	Courthouse Commons Property
2022	\$56,412
2023	23,988
Total Minimum Lease Payments	\$80,400

**Note 30 – Asset Retirement Obligations**

The Governmental Accounting Standard Board’s (GASB) Statement No. 83, *Certain Asset Retirement Obligations*, provides guidance related to asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. The 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 2020 Revenue Refunding Bonds Trust Indentures, the Authority will cause the Bond Reserve Fund to be funded with the proceeds of each of the debt issuances in an amount equal to the Bond Reserve Requirement of the 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

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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 2022 Series). As of 2021, the carrying amount of the Bond Reserve Fund (\$871,721) is reported as Restricted Cash on the statement of net position.

***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 \$191,925. 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, 2021, the Authority investments are in the Morgan Stanley Institutional Liquidity Treasury Security Institute Fund with a measurement value of \$1,440,783. The difference as compared to the carrying value represents outstanding reconciling items cleared in the subsequent year.



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**Capital Assets**

Capital asset activity for the year ended December 31, 2021 was as follows:

	Balance 01/01/21	Additions	Deletions	Balance 12/31/21
Capital Assets being depreciated:				
Fiber Network	\$10,692,980	\$133,944	\$0	\$10,826,924
Equipment	493,456	0	0	493,456
Total Capital Asset being depreciated	<u>11,186,436</u>	<u>133,944</u>	<u>0</u>	<u>11,320,380</u>
Accumulated Depreciation:				
Fiber Network	(2,616,206)	(361,206)	0	(2,977,412)
Equipment	(217,667)	(48,897)	0	(266,564)
Total Accumulated Depreciation	<u>(2,833,873)</u>	<u>(410,103)</u>	<u>0</u>	<u>(3,243,976)</u>
Total Capital Assets being depreciated, net	<u><u>\$8,352,563</u></u>	<u><u>(\$276,159)</u></u>	<u><u>\$0</u></u>	<u><u>\$8,076,404</u></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

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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:

<b><u>\$5,090,000 Series 2010A Bonds</u></b>	
\$1,370,000	6.750% Term Bonds due December 1, 2020
\$3,720,000	8.000% Term Bonds due December 1, 2030
<b><u>\$7,925,000 Series 2010B Bonds</u></b>	
\$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
<b><u>\$1,420,000 Series 2010C Bonds</u></b>	
\$1,420,000	5.500% Term Bonds due June 1, 2016

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2021*

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

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

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

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 \$1,323,300.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2021*

Changes in long-term obligations of the Authority during the year ended December 31, 2021 consisted of the following:

Issuance	Balance January 1, 2021	Additions	Deletions	Balance December 31, 2021	Amount Due In One Year
Refunding Revenue Bonds	\$9,990,000	\$0	\$0	\$9,990,000	\$375,000
Loans Payable	6,639,338	224,441	-	6,863,779	0
<b>Total</b>	<b>\$16,629,338</b>	<b>\$224,441</b>	<b>\$0</b>	<b>\$16,853,779</b>	<b>\$375,000</b>

The annual requirements to retire debt are as follows:

	Principal	Interest	Total
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	1,180,000	102,492	1,282,492
2027-2030	5,110,000	200,301	5,310,301
<b>Total</b>	<b>\$9,990,000</b>	<b>\$895,486</b>	<b>\$10,885,486</b>

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 24 percent. The total principal and interest remaining to be paid on all revenue bonds is \$10,885,486. Principal and interest paid for the current year and total net available revenue were \$170,694 and \$705,807, 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 \$1,985,821, 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, 2021 is not readily available; however, will be reported in subsequent years.

**Medina County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2021*

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**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. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2021, the County received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. The impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated. 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.

**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 Eight Years (1) \**

	2021	2020	2019
County's Proportion of the Net Pension Liability	0.33877888%	0.33413359%	0.35187971%
County's Proportionate Share of the Net Pension Liability	\$50,165,777	\$66,043,774	\$96,372,720
County's Covered Payroll	\$46,820,283	\$46,745,305	\$46,224,319
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	107.15%	141.28%	208.49%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.88%	82.17%	74.70%

(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.

2018	2017	2016	2015	2014
0.35692566%	0.37261861%	0.36355319%	0.36848357%	0.36848357%
\$55,994,717	\$84,615,350	\$62,971,995	\$44,443,236	\$43,439,412
\$45,852,644	\$46,736,353	\$44,007,398	\$44,007,573	\$44,078,988
122.12%	181.05%	143.09%	100.99%	98.55%
84.66%	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 Four Years (1) \**

	2021	2020	2019	2018
County's Proportion of the Net Pension Asset	0.44447832%	0.43616497%	0.45107062%	0.44964920%
County's Proportionate Share of the Net Pension Asset	\$1,283,047	\$909,508	\$504,397	\$612,121
County's Covered Payroll	\$1,966,971	\$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	-65.23%	-46.06%	-26.15%	-33.24%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	157.67%	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 Nine Fiscal Years (1) \**

	2021	2020	2019
County's Proportion of the Net Pension Liability	0.01056333%	0.01072516%	0.01041663%
County's Proportionate Share of the Net Pension Liability	\$1,350,617	\$2,595,107	\$2,303,575
County's Covered Payroll	\$1,303,446	\$1,294,359	\$1,222,952
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	103.62%	200.49%	188.36%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.80%	75.50%	77.40%

(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.

2018	2017	2016	2015	2014	2013
0.01068164%	0.01092012%	0.01125483%	0.01196438%	0.01186141%	0.01186141%
\$2,348,653	\$2,594,098	\$3,767,328	\$3,306,603	\$2,885,105	\$3,436,719
\$1,214,323	\$1,200,536	\$1,184,221	\$1,248,286	\$1,305,132	\$1,081,031
193.41%	216.08%	318.13%	264.89%	221.06%	317.91%
77.30%	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 Five Years (1) \**

	2021	2020	2019	2018	2017
County's Proportion of the Net OPEB Asset/Liability	0.33648912%	0.33207769%	0.34979672%	0.35362600%	0.36867740%
County's Proportionate Share of the:					
Net OPEB Asset	\$5,994,822	\$0	\$0	\$0	\$0
Net OPEB Liability	0	45,868,557	45,605,236	38,401,178	37,237,670
County's Covered Payroll	\$50,024,579	\$49,975,319	\$49,440,487	\$48,968,982	\$49,926,704
County's Proportionate Share of the Net OPEB Asset/Liability as a Percentage of its Covered Payroll	-11.98%	91.78%	92.24%	78.42%	74.58%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	115.57%	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 Five Fiscal Years (1) \**

	2021	2020	2019	2018	2017
County's Proportion of the Net OPEB Asset/Liability	0.01056333%	0.01072516%	0.01041663%	0.01068164%	0.01092012%
County's Proportionate Share of the:					
Net OPEB Asset	\$222,718	\$188,494	\$172,525	\$171,644	\$0
Net OPEB Liability	0	0	0	0	426,063
County's Covered Payroll	\$1,303,446	\$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	-17.09%	-14.56%	-14.11%	-14.13%	35.49%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	174.70%	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 Nine Years (1) (2)*

	2021	2020	2019
<b>Net Pension Liability - Traditional Plan</b>			
Contractually Required Contribution	\$6,798,466	\$6,753,018	\$6,729,402
Contributions in Relation to the Contractually Required Contribution	<u>(6,798,466)</u>	<u>(6,753,018)</u>	<u>(6,729,402)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$47,077,426	\$46,820,283	\$46,745,305
Pension Contributions as a Percentage of Covered Payroll	<u>14.44%</u>	<u>14.42%</u>	<u>14.40%</u>
<b>Net Pension Asset - Combined Plan</b>			
Contractually Required Contribution	\$296,490	\$275,376	\$276,432
Contributions in Relation to the Contractually Required Contribution	<u>(296,490)</u>	<u>(275,376)</u>	<u>(276,432)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$2,117,786	\$1,966,971	\$1,974,514
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
<b>Net OPEB Liability - OPEB Plan (2)</b>			
Contractually Required Contribution	\$48,428	\$49,493	\$50,220
Contributions in Relation to the Contractually Required Contribution	<u>(48,428)</u>	<u>(49,493)</u>	<u>(50,220)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (3)	\$50,405,912	\$50,024,579	\$49,975,319
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.

2018	2017	2016	2015	2014	2013
\$6,654,454	\$6,140,317	\$5,786,236	\$5,442,975	\$5,429,807	\$5,871,475
<u>(6,654,454)</u>	<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>	<u>\$0</u>
\$46,224,319	\$45,852,644	\$46,736,353	\$44,007,398	\$44,007,573	\$44,078,988
<u>14.40%</u>	<u>13.39%</u>	<u>12.38%</u>	<u>12.37%</u>	<u>12.34%</u>	<u>13.32%</u>
\$270,087	\$239,400	\$234,309	\$208,042	\$178,718	\$193,906
<u>(270,087)</u>	<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>	<u>\$0</u>
\$1,929,193	\$1,841,538	\$1,952,575	\$1,733,683	\$1,489,317	\$1,491,585
<u>14.00%</u>	<u>13.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>13.00%</u>
\$51,479	\$524,208	\$1,023,290			
<u>(51,479)</u>	<u>(524,208)</u>	<u>(1,023,290)</u>			
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>			
\$49,440,487	\$48,968,982	\$49,926,704			
<u>0.10%</u>	<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*

	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>Net Pension Liability</b>			
Contractually Required Contribution	\$187,827	\$184,594	\$172,742
Contributions in Relation to the Contractually Required Contribution	<u>(187,827)</u>	<u>(184,594)</u>	<u>(172,742)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$1,341,625	\$1,318,530	\$1,233,875
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
<b>Net OPEB Liability/Asset</b>			
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.



2018	2017	2016	2015	2014	2013	2012
\$176,302	\$167,150	\$168,255	\$169,482	\$169,667	\$140,534	\$132,372
(176,302)	(167,150)	(168,255)	(169,482)	(169,667)	(140,534)	(132,372)
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,259,301	\$1,193,929	\$1,201,821	\$1,210,586	\$1,252,829	\$1,081,031	\$1,018,246
14.00%	14.00%	14.00%	14.00%	13.54%	13.00%	13.00%
\$0	\$0	\$0	\$0	\$5,708	\$10,810	\$10,182
0	0	0	0	(5,708)	(10,810)	(10,182)
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.00%	0.00%	0.00%	0.00%	0.46%	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, 2021*

**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:

2021	0.5 percent, simple through 2021 then 2.15 percent, simple
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 pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

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, 2021*

**Changes in Assumptions – OPERS Pension – Combined Plan**

For 2021 and 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 below:

	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 2021, the investment rate of return was decreased from 7.45 percent to 7.00 percent.

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, 2021*

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**Changes in Assumptions – OPERS OPEB**

Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2021	8.5 percent, initial 3.5 percent, ultimate in 2035
2020	10.5 percent, initial 3.5 percent, ultimate in 2030
2019	10.0 percent, initial 3.25 percent, ultimate in 2029
2018	7.5 percent, initial 3.25 percent, ultimate in 2028

**Changes in Assumptions – STRS OPEB**

For 2021, the discount rate was decreased from 7.45 percent to 7.00 percent.

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 – OPERS OPEB**

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-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 non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

**Changes in Benefit Terms – STRS OPEB**

For 2021, the non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D Subsidy was updated to reflect it is expected to be negative in CY 2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

**Medina County, Ohio**  
*Notes to the Required Supplementary Information*  
*For the year ended December 31, 2021*

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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.

**Combining and Individual Fund Statements  
and Schedules**

## Fund Descriptions – Nonmajor Governmental Funds

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### *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 2021; therefore, budgetary information is not provided.

*Coronavirus Relief Fund* – This fund accounts for and reports restricted Federal and State grant monies to assist the County 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.

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

(continued)

## Fund Descriptions – Nonmajor Governmental Funds (continued)

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### *Nonmajor Special Revenue Funds (continued)*

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

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

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

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

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

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

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

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

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

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

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

*Radio Systems Donations Fund* – To account for and report the donations from various entities restricted for the County-wide radio system project. The fund did not have any budgetary activity in 2021; therefore, budgetary information is not provided.

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

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

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

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

(continued)



## **Fund Descriptions – Nonmajor Governmental Funds (continued)**

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### ***Nonmajor Special Revenue Funds (continued)***

*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 2021; 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.

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

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

### ***Nonmajor Debt Service Funds***

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

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

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

### ***Nonmajor Capital Projects Funds***

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

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

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

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

**Medina County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2021*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$46,199,005	\$391,674	\$6,303,454	\$52,894,133
Cash and Cash Equivalents In Segregated Accounts	457,112	0	0	457,112
Materials and Supplies Inventory	475,563	0	0	475,563
Accounts Receivable	104,823	0	0	104,823
Intergovernmental Receivable	6,047,070	114,892	0	6,161,962
Interfund Receivable	72,059	0	0	72,059
Property and Other Taxes Receivable	7,870,542	1,939,061	0	9,809,603
Special Assessments Receivable	6,717	3,884,489	0	3,891,206
Loans Receivable	210,084	0	0	210,084
<i>Total Assets</i>	<u>\$61,442,975</u>	<u>\$6,330,116</u>	<u>\$6,303,454</u>	<u>\$74,076,545</u>
<b>Liabilities</b>				
Accounts Payable	\$874,198	\$0	\$0	\$874,198
Contracts Payable	1,182,170	0	89,731	1,271,901
Accrued Wages and Benefits	143,512	0	0	143,512
Payroll Withholding Payable	294,334	0	0	294,334
Interfund Payable	560,555	467,988	0	1,028,543
Intergovernmental Payable	1,658,462	0	0	1,658,462
Unearned Revenue	3,661	0	0	3,661
<i>Total Liabilities</i>	<u>4,716,892</u>	<u>467,988</u>	<u>89,731</u>	<u>5,274,611</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	7,328,168	1,839,479	0	9,167,647
Unavailable Revenue	4,113,005	4,098,963	0	8,211,968
<i>Total Deferred Inflows of Resources</i>	<u>11,441,173</u>	<u>5,938,442</u>	<u>0</u>	<u>17,379,615</u>
<b>Fund Balances</b>				
Nonspendable	475,563	0	0	475,563
Restricted	45,286,777	391,674	0	45,678,451
Assigned	0	0	6,213,723	6,213,723
Unassigned (Deficit)	(477,430)	(467,988)	0	(945,418)
<i>Total Fund Balances</i>	<u>45,284,910</u>	<u>(76,314)</u>	<u>6,213,723</u>	<u>51,422,319</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$61,442,975</u>	<u>\$6,330,116</u>	<u>\$6,303,454</u>	<u>\$74,076,545</u>

**Medina County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2021*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property and Other Taxes	\$8,526,023	\$1,015,181	\$0	\$9,541,204
Property Transfer Taxes	0	621,078	0	621,078
Charges for Services	6,320,210	0	0	6,320,210
Fines and Forfeitures	42,534	0	0	42,534
Intergovernmental	29,559,127	128,525	1,368,897	31,056,549
Special Assessments	348,222	45,078	0	393,300
Interest	48,389	0	0	48,389
Rentals	233,848	315,484	0	549,332
Donations	419,122	0	0	419,122
Other	411,889	27,322	0	439,211
<i>Total Revenues</i>	<u>45,909,364</u>	<u>2,152,668</u>	<u>1,368,897</u>	<u>49,430,929</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	1,142,545	0	0	1,142,545
Judicial	3,349,333	0	0	3,349,333
Public Safety	6,221,354	0	0	6,221,354
Public Works	9,858,246	0	0	9,858,246
Health	6,663,803	0	0	6,663,803
Human Services	10,807,173	0	0	10,807,173
Economic Development and Assistance	718,856	0	0	718,856
Capital Outlay	0	0	1,936,247	1,936,247
Debt Service:				
Principal Retirement	2,696	2,955,000	0	2,957,696
Interest and Fiscal Charges	0	853,837	0	853,837
Bond Issuance Costs	0	333,197	0	333,197
<i>Total Expenditures</i>	<u>38,764,006</u>	<u>4,142,034</u>	<u>1,936,247</u>	<u>44,842,287</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>7,145,358</u>	<u>(1,989,366)</u>	<u>(567,350)</u>	<u>4,588,642</u>
<b>Other Financing Sources (Uses)</b>				
Premium on General Obligation Bonds Issued	0	1,399,450	0	1,399,450
Transfers In	884,967	611,128	4,745,657	6,241,752
Transfers Out	(208,553)	(310,063)	0	(518,616)
<i>Total Other Financing Sources (Uses)</i>	<u>676,414</u>	<u>1,700,515</u>	<u>4,745,657</u>	<u>7,122,586</u>
<i>Net Change in Fund Balances</i>	7,821,772	(288,851)	4,178,307	11,711,228
<i>Fund Balances Beginning of Year</i>	<u>37,463,138</u>	<u>212,537</u>	<u>2,035,416</u>	<u>39,711,091</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$45,284,910</u>	<u>(\$76,314)</u>	<u>\$6,213,723</u>	<u>\$51,422,319</u>

**Medina County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2021*

	ADAMH Board	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant	Community Housing Improvement
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$6,840,202	\$8,603,655	\$736,458	\$3,424,357	\$6,822	\$36,500
Cash and Cash Equivalents In Segregated Accounts	0	311	0	0	0	0
Materials and Supplies Inventory	0	475,563	0	0	0	0
Accounts Receivable	0	29,662	0	0	0	0
Intergovernmental Receivable	292,507	4,762,406	0	168,022	0	0
Interfund Receivable	0	0	0	0	0	0
Property and Other Taxes Receivable	1,539,750	0	0	2,566,251	0	0
Special Assessments Receivable	0	0	0	0	0	0
Loans Receivable	0	0	0	0	0	0
<i>Total Assets</i>	<u>\$8,672,459</u>	<u>\$13,871,597</u>	<u>\$736,458</u>	<u>\$6,158,630</u>	<u>\$6,822</u>	<u>\$36,500</u>
<b>Liabilities</b>						
Accounts Payable	\$493,934	\$63,965	\$119	\$153,342	\$3,759	\$0
Contracts Payable	68,073	1,051,280	0	0	0	0
Accrued Wages and Benefits	7,402	51,164	21,378	0	0	0
Payroll Withholding Payable	13,999	92,811	46,725	0	0	0
Interfund Payable	97,047	1,818	4,324	0	0	0
Intergovernmental Payable	6,223	42,396	57,479	1,493,883	0	0
Unearned Revenue	0	0	0	0	0	0
<i>Total Liabilities</i>	<u>686,678</u>	<u>1,303,434</u>	<u>130,025</u>	<u>1,647,225</u>	<u>3,759</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes	1,453,356	0	0	2,422,260	0	0
Unavailable Revenue	320,122	2,947,169	0	312,013	0	0
<i>Total Deferred Inflows of Resources</i>	<u>1,773,478</u>	<u>2,947,169</u>	<u>0</u>	<u>2,734,273</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>						
Nonspendable	0	475,563	0	0	0	0
Restricted	6,212,303	9,145,431	606,433	1,777,132	3,063	36,500
Unassigned (Deficit)	0	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>6,212,303</u>	<u>9,620,994</u>	<u>606,433</u>	<u>1,777,132</u>	<u>3,063</u>	<u>36,500</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$8,672,459</u>	<u>\$13,871,597</u>	<u>\$736,458</u>	<u>\$6,158,630</u>	<u>\$6,822</u>	<u>\$36,500</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	\$55,367	\$716,556	\$0	\$3,661	\$387,163	\$1,213,376	\$8,154,003	\$263,913
0	0	113,514	0	0	0	142,081	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	78,459	0	0	0	62,010	0	0	0
0	0	0	0	0	0	0	0	511
0	0	0	97,558	0	960,184	0	0	0
0	0	0	0	0	0	0	6,717	0
0	0	0	0	0	0	0	0	0
<u>\$0</u>	<u>\$133,826</u>	<u>\$830,070</u>	<u>\$97,558</u>	<u>\$3,661</u>	<u>\$1,409,357</u>	<u>\$1,355,457</u>	<u>\$8,160,720</u>	<u>\$264,424</u>
\$2,894	\$18,073	\$2,359	\$0	\$0	\$525	\$19,068	\$0	\$1,327
0	0	0	0	0	0	0	0	0
0	3,983	782	0	0	0	5,422	0	2,270
450	7,759	1,439	0	0	0	25,056	0	4,998
29,769	0	0	0	0	0	0	0	200
0	3,769	658	0	0	0	5,045	0	1,974
0	0	0	0	3,661	0	0	0	0
<u>33,113</u>	<u>33,584</u>	<u>5,238</u>	<u>0</u>	<u>3,661</u>	<u>525</u>	<u>54,591</u>	<u>0</u>	<u>10,769</u>
0	0	0	0	0	903,153	0	0	0
0	0	0	0	0	119,041	0	6,717	0
0	0	0	0	0	1,022,194	0	6,717	0
0	0	0	0	0	0	0	0	0
0	100,242	824,832	97,558	0	386,638	1,300,866	8,154,003	253,655
(33,113)	0	0	0	0	0	0	0	0
<u>(33,113)</u>	<u>100,242</u>	<u>824,832</u>	<u>97,558</u>	<u>0</u>	<u>386,638</u>	<u>1,300,866</u>	<u>8,154,003</u>	<u>253,655</u>
<u>\$0</u>	<u>\$133,826</u>	<u>\$830,070</u>	<u>\$97,558</u>	<u>\$3,661</u>	<u>\$1,409,357</u>	<u>\$1,355,457</u>	<u>\$8,160,720</u>	<u>\$264,424</u>

(continued)

**Medina County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2021*

	DRETAC	Drug Enforcement	Emergency Management	Emergency Planning Commission	Federal Law Enforcement	Indigent Guardianship
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$369,338	\$912,714	\$405,970	\$113,574	\$167,675	\$110,773
Cash and Cash Equivalents In Segregated Accounts	0	7,447	0	0	143,207	2,566
Materials and Supplies Inventory	0	0	0	0	0	0
Accounts Receivable	0	0	0	0	0	0
Intergovernmental Receivable	0	108,515	0	0	0	0
Interfund Receivable	0	0	0	0	0	0
Property and Other Taxes Receivable	0	1,680,299	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>\$369,338</u>	<u>\$2,708,975</u>	<u>\$405,970</u>	<u>\$113,574</u>	<u>\$310,882</u>	<u>\$113,339</u>
<b>Liabilities</b>						
Accounts Payable	\$1,879	\$350	\$9,254	\$0	\$0	\$350
Contracts Payable	0	0	0	0	62,817	0
Accrued Wages and Benefits	309	0	3,219	0	0	0
Payroll Withholding Payable	2,810	211	5,923	0	0	0
Interfund Payable	1,258	0	2,239	0	0	0
Intergovernmental Payable	233	0	2,768	0	0	0
Unearned Revenue	0	0	0	0	0	0
<i>Total Liabilities</i>	<u>6,489</u>	<u>561</u>	<u>23,403</u>	<u>0</u>	<u>62,817</u>	<u>350</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes	0	1,580,495	0	0	0	0
Unavailable Revenue	0	208,319	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>1,788,814</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>						
Nonspendable	0	0	0	0	0	0
Restricted	362,849	919,600	382,567	113,574	248,065	112,989
Unassigned (Deficit)	0	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>362,849</u>	<u>919,600</u>	<u>382,567</u>	<u>113,574</u>	<u>248,065</u>	<u>112,989</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$369,338</u>	<u>\$2,708,975</u>	<u>\$405,970</u>	<u>\$113,574</u>	<u>\$310,882</u>	<u>\$113,339</u>

Juvenile Detention Center Donations	Law Library	Marriage License	Office for Older Adults	Ohio Criminal Justice Service	Radio Systems Donations	Real Estate Assessment	Revolving Loan Program	Safe Communities
\$0	\$172,083	\$16,147	\$1,314,627	\$309,818	\$2,000	\$8,492,496	\$84,080	\$24,180
0	0	6,498	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
26,445	0	0	216,186	0	0	0	0	4,908
0	0	0	925	0	0	0	0	0
0	0	0	1,026,500	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	210,084	0
<u>\$26,445</u>	<u>\$172,083</u>	<u>\$22,645</u>	<u>\$2,558,238</u>	<u>\$309,818</u>	<u>\$2,000</u>	<u>\$8,492,496</u>	<u>\$294,164</u>	<u>\$29,088</u>
\$0	\$4,912	\$16,775	\$8,400	\$3,983	\$0	\$6,020	\$0	\$622
0	0	0	0	0	0	0	0	0
0	696	0	10,257	0	0	4,841	0	0
2,126	2,102	0	20,723	1,251	0	10,113	0	600
12,290	0	0	8,616	0	0	0	0	0
0	585	0	8,980	0	0	2,272	0	0
0	0	0	0	0	0	0	0	0
<u>14,416</u>	<u>8,295</u>	<u>16,775</u>	<u>56,976</u>	<u>5,234</u>	<u>0</u>	<u>23,246</u>	<u>0</u>	<u>1,222</u>
0	0	0	968,904	0	0	0	0	0
<u>26,445</u>	<u>0</u>	<u>0</u>	<u>151,502</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>26,445</u>	<u>0</u>	<u>0</u>	<u>1,120,406</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0	0	0
0	163,788	5,870	1,380,856	304,584	2,000	8,469,250	294,164	27,866
<u>(14,416)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(14,416)</u>	<u>163,788</u>	<u>5,870</u>	<u>1,380,856</u>	<u>304,584</u>	<u>2,000</u>	<u>8,469,250</u>	<u>294,164</u>	<u>27,866</u>
<u>\$26,445</u>	<u>\$172,083</u>	<u>\$22,645</u>	<u>\$2,558,238</u>	<u>\$309,818</u>	<u>\$2,000</u>	<u>\$8,492,496</u>	<u>\$294,164</u>	<u>\$29,088</u>

(continued)

**Medina County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2021*

	Shelter Care and Youth Services	Sheriff Commissary	Sheriff Donations	Sheriff Special Projects	Social Services Levy	Title IV-D
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$690,515	\$0	\$221,410	\$0	\$129,401	\$0
Cash and Cash Equivalents In Segregated Accounts	643	40,512	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0	0
Accounts Receivable	0	0	0	0	0	0
Intergovernmental Receivable	0	0	0	0	0	0
Interfund Receivable	0	0	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>\$691,158</u>	<u>\$40,512</u>	<u>\$221,410</u>	<u>\$0</u>	<u>\$129,401</u>	<u>\$0</u>
<b>Liabilities</b>						
Accounts Payable	\$11,605	\$0	\$3,048	\$0	\$0	\$1,922
Contracts Payable	0	0	0	0	0	0
Accrued Wages and Benefits	5,920	0	0	4,074	0	5,025
Payroll Withholding Payable	12,821	0	0	0	0	9,892
Interfund Payable	2,500	0	0	329,242	0	70,213
Intergovernmental Payable	4,957	0	0	3,523	0	4,144
Unearned Revenue	0	0	0	0	0	0
<i>Total Liabilities</i>	<u>37,803</u>	<u>0</u>	<u>3,048</u>	<u>336,839</u>	<u>0</u>	<u>91,196</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes	0	0	0	0	0	0
Unavailable Revenue	0	0	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>						
Nonspendable	0	0	0	0	0	0
Restricted	653,355	40,512	218,362	0	129,401	0
Unassigned (Deficit)	0	0	0	(336,839)	0	(91,196)
<i>Total Fund Balances (Deficit)</i>	<u>653,355</u>	<u>40,512</u>	<u>218,362</u>	<u>(336,839)</u>	<u>129,401</u>	<u>(91,196)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$691,158</u>	<u>\$40,512</u>	<u>\$221,410</u>	<u>\$0</u>	<u>\$129,401</u>	<u>\$0</u>



Transportation Program	Victim Assistance	Webcheck Program	Total Nonmajor Special Revenue Funds
\$2,157,550	\$733	\$61,888	\$46,199,005
0	333	0	457,112
0	0	0	475,563
73,940	0	1,221	104,823
325,780	1,700	132	6,047,070
70,623	0	0	72,059
0	0	0	7,870,542
0	0	0	6,717
0	0	0	210,084
<u>\$2,627,893</u>	<u>\$2,766</u>	<u>\$63,241</u>	<u>\$61,442,975</u>
\$45,713	\$0	\$0	\$874,198
0	0	0	1,182,170
15,955	815	0	143,512
31,179	1,346	0	294,334
1,039	0	0	560,555
14,593	771	4,209	1,658,462
0	0	0	3,661
<u>108,479</u>	<u>2,932</u>	<u>4,209</u>	<u>4,716,892</u>
0	0	0	7,328,168
<u>19,605</u>	<u>1,700</u>	<u>372</u>	<u>4,113,005</u>
<u>19,605</u>	<u>1,700</u>	<u>372</u>	<u>11,441,173</u>
0	0	0	475,563
2,499,809	0	58,660	45,286,777
0	(1,866)	0	(477,430)
<u>2,499,809</u>	<u>(1,866)</u>	<u>58,660</u>	<u>45,284,910</u>
<u>\$2,627,893</u>	<u>\$2,766</u>	<u>\$63,241</u>	<u>\$61,442,975</u>

**Medina County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2021*

	ADAMH Board	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant	Community Housing Improvement
<b>Revenues</b>						
Property and Other Taxes	\$1,590,505	\$0	\$0	\$2,650,841	\$0	\$0
Charges for Services	0	248,511	366,566	0	0	0
Fines and Forfeitures	0	25,731	0	0	0	0
Intergovernmental	4,625,962	10,881,362	2,636,348	3,712,698	147,330	171,202
Special Assessments	0	0	0	0	0	0
Interest	0	46,423	0	0	0	387
Rentals	233,848	0	0	0	0	0
Donations	0	0	0	0	0	0
Other	1,513	246,783	101	0	7,000	16,774
<i>Total Revenues</i>	<u>6,451,828</u>	<u>11,448,810</u>	<u>3,003,015</u>	<u>6,363,539</u>	<u>154,330</u>	<u>188,363</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	0	0	0	0	0	0
Judicial	0	0	2,163,498	0	0	0
Public Safety	0	0	0	0	0	0
Public Works	0	9,731,760	0	0	0	0
Health	6,362,528	0	0	0	0	0
Human Services	0	0	0	5,040,089	0	0
Economic Development and Assistance	0	0	0	0	135,460	170,552
Debt Service:						
Principal Retirement	0	2,696	0	0	0	0
<i>Total Expenditures</i>	<u>6,362,528</u>	<u>9,734,456</u>	<u>2,163,498</u>	<u>5,040,089</u>	<u>135,460</u>	<u>170,552</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>89,300</u>	<u>1,714,354</u>	<u>839,517</u>	<u>1,323,450</u>	<u>18,870</u>	<u>17,811</u>
<b>Other Financing Sources (Uses)</b>						
Transfers In	1,577	0	0	2,629	0	0
Transfers Out	0	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,577</u>	<u>0</u>	<u>0</u>	<u>2,629</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	90,877	1,714,354	839,517	1,326,079	18,870	17,811
<i>Fund Balances (Deficit) Beginning 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>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$6,212,303</u>	<u>\$9,620,994</u>	<u>\$606,433</u>	<u>\$1,777,132</u>	<u>\$3,063</u>	<u>\$36,500</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	\$0	\$0	\$390,408	\$0	\$898,190	\$0	\$0	\$0
0	2,452	463,830	0	0	0	515,260	0	323,334
0	667	0	0	0	0	0	0	6,988
131,982	948,584	0	0	214,328	146,308	0	0	0
0	0	0	0	0	0	0	348,222	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	10,153	0	0	5,378
0	0	0	0	1,652	0	370	0	2,522
131,982	951,703	463,830	390,408	215,980	1,054,651	515,630	348,222	338,222
0	0	108,014	0	1,652	0	0	0	0
0	0	774,052	0	12,647	0	0	0	0
426,061	1,034,870	0	0	32,221	0	787,807	0	0
0	0	0	0	0	0	0	126,486	0
0	0	0	0	0	0	0	0	301,275
0	0	0	0	24,618	1,144,057	0	0	0
0	0	0	349,586	0	0	0	0	0
0	0	0	0	0	0	0	0	0
426,061	1,034,870	882,066	349,586	71,138	1,144,057	787,807	126,486	301,275
(294,079)	(83,167)	(418,236)	40,822	144,842	(89,406)	(272,177)	221,736	36,947
318,006	0	0	0	0	0	387,338	0	0
0	0	0	0	(144,842)	0	0	0	0
318,006	0	0	0	(144,842)	0	387,338	0	0
23,927	(83,167)	(418,236)	40,822	0	(89,406)	115,161	221,736	36,947
(57,040)	183,409	1,243,068	56,736	0	476,044	1,185,705	7,932,267	216,708
(\$33,113)	\$100,242	\$824,832	\$97,558	\$0	\$386,638	\$1,300,866	\$8,154,003	\$253,655

(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, 2021*

	DRETAC	Drug Enforcement	Emergency Management	Emergency Planning Commission	Federal Law Enforcement	Indigent Guardianship
<b>Revenues</b>						
Property and Other Taxes	\$338,374	\$1,571,851	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0	25,030
Fines and Forfeitures	0	0	0	0	9,148	0
Intergovernmental	0	452,925	262,842	54,875	38,203	0
Special Assessments	0	0	0	0	0	0
Interest	0	0	0	0	1,029	0
Rentals	0	0	0	0	0	0
Donations	0	0	0	0	0	0
Other	36,933	0	291	17,382	0	0
<i>Total Revenues</i>	<u>375,307</u>	<u>2,024,776</u>	<u>263,133</u>	<u>72,257</u>	<u>48,380</u>	<u>25,030</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	120,691	0	0	0	0	0
Judicial	95,881	0	0	0	0	26,983
Public Safety	0	2,170,790	364,305	14,612	140,267	0
Public Works	0	0	0	0	0	0
Health	0	0	0	0	0	0
Human Services	0	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
<i>Total Expenditures</i>	<u>216,572</u>	<u>2,170,790</u>	<u>364,305</u>	<u>14,612</u>	<u>140,267</u>	<u>26,983</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>158,735</u>	<u>(146,014)</u>	<u>(101,172)</u>	<u>57,645</u>	<u>(91,887)</u>	<u>(1,953)</u>
<b>Other Financing Sources (Uses)</b>						
Transfers In	0	0	105,043	5,521	62,818	0
Transfers Out	0	0	0	(40,564)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>105,043</u>	<u>(35,043)</u>	<u>62,818</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>158,735</u>	<u>(146,014)</u>	<u>3,871</u>	<u>22,602</u>	<u>(29,069)</u>	<u>(1,953)</u>
<i>Fund Balances (Deficit) Beginning 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>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$362,849</u>	<u>\$919,600</u>	<u>\$382,567</u>	<u>\$113,574</u>	<u>\$248,065</u>	<u>\$112,989</u>

Juvenile Detention Center Donations	Law Library	Marriage License	Office for Older Adults	Ohio Criminal Justice Service	Radio Systems Donations	Real Estate Assessment	Revolving Loan Program	Safe Communities
\$0	\$0	\$0	\$1,060,337	\$0	\$0	\$0	\$0	\$0
439	0	33,071	0	0	0	2,961,253	4,564	0
0	0	0	0	0	0	0	0	0
156,656	224,732	0	420,365	443,656	0	0	0	93,057
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	550	0
0	0	0	0	0	0	0	0	0
7,200	0	0	38,748	0	2,000	0	0	0
0	7,600	0	44,465	670	0	0	0	0
164,295	232,332	33,071	1,563,915	444,326	2,000	2,961,253	5,114	93,057
0	0	0	0	0	0	912,188	0	0
0	276,272	0	0	0	0	0	0	0
129,416	0	0	0	273,312	0	0	0	65,192
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	48,857	933,287	0	0	0	0	0
0	0	0	0	0	0	0	63,258	0
0	0	0	0	0	0	0	0	0
129,416	276,272	48,857	933,287	273,312	0	912,188	63,258	65,192
34,879	(43,940)	(15,786)	630,628	171,014	2,000	2,049,065	(58,144)	27,865
0	0	0	2,035	0	0	0	0	0
0	0	0	0	0	0	0	0	(17,890)
0	0	0	2,035	0	0	0	0	(17,890)
34,879	(43,940)	(15,786)	632,663	171,014	2,000	2,049,065	(58,144)	9,975
(49,295)	207,728	21,656	748,193	133,570	0	6,420,185	352,308	17,891
(\$14,416)	\$163,788	\$5,870	\$1,380,856	\$304,584	\$2,000	\$8,469,250	\$294,164	\$27,866

(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, 2021*

	Shelter Care and Youth Services	Sheriff Commissary	Sheriff Donations	Sheriff Special Projects	Social Services Levy	Title IV-D
<b>Revenues</b>						
Property and Other Taxes	\$0	\$0	\$0	\$0	\$25,517	\$0
Charges for Services	15,455	255,303	0	0	0	470,501
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	894,355	0	0	250,269	0	0
Special Assessments	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Rentals	0	0	0	0	0	0
Donations	0	0	355,443	0	0	0
Other	0	0	0	0	0	0
<i>Total Revenues</i>	<u>909,810</u>	<u>255,303</u>	<u>355,443</u>	<u>250,269</u>	<u>25,517</u>	<u>470,501</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	0	0	0	0	0	0
Judicial	0	0	0	0	0	0
Public Safety	0	255,186	209,296	318,019	0	0
Public Works	0	0	0	0	0	0
Health	0	0	0	0	0	0
Human Services	783,750	0	0	0	0	514,784
Economic Development and Assistance	0	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
<i>Total Expenditures</i>	<u>783,750</u>	<u>255,186</u>	<u>209,296</u>	<u>318,019</u>	<u>0</u>	<u>514,784</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>126,060</u>	<u>117</u>	<u>146,147</u>	<u>(67,750)</u>	<u>25,517</u>	<u>(44,283)</u>
<b>Other Financing Sources (Uses)</b>						
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	0	0	(5,257)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(5,257)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	126,060	117	146,147	(67,750)	20,260	(44,283)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>527,295</u>	<u>40,395</u>	<u>72,215</u>	<u>(269,089)</u>	<u>109,141</u>	<u>(46,913)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$653,355</u>	<u>\$40,512</u>	<u>\$218,362</u>	<u>(\$336,839)</u>	<u>\$129,401</u>	<u>(\$91,196)</u>

Transportation Program	Victim Assistance	Webcheck Program	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$8,526,023
602,833	0	31,808	6,320,210
0	0	0	42,534
2,595,471	55,485	132	29,559,127
0	0	0	348,222
0	0	0	48,389
0	0	0	233,848
0	200	0	419,122
27,833	0	0	411,889
<u>3,226,137</u>	<u>55,685</u>	<u>31,940</u>	<u>45,909,364</u>
0	0	0	1,142,545
0	0	0	3,349,333
0	0	0	6,221,354
0	0	0	9,858,246
0	0	0	6,663,803
2,226,373	56,087	35,271	10,807,173
0	0	0	718,856
<u>0</u>	<u>0</u>	<u>0</u>	<u>2,696</u>
<u>2,226,373</u>	<u>56,087</u>	<u>35,271</u>	<u>38,764,006</u>
<u>999,764</u>	<u>(402)</u>	<u>(3,331)</u>	<u>7,145,358</u>
0	0	0	884,967
<u>0</u>	<u>0</u>	<u>0</u>	<u>(208,553)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>676,414</u>
999,764	(402)	(3,331)	7,821,772
<u>1,500,045</u>	<u>(1,464)</u>	<u>61,991</u>	<u>37,463,138</u>
<u>\$2,499,809</u>	<u>(\$1,866)</u>	<u>\$58,660</u>	<u>\$45,284,910</u>

**Medina County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Debt Service Funds*  
*December 31, 2021*

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$391,674	\$0	\$391,674
Intergovernmental Receivable	114,892	0	114,892
Property and Other Taxes Receivable	1,939,061	0	1,939,061
Special Assessments Receivable	0	3,884,489	3,884,489
<i>Total Assets</i>	<u>\$2,445,627</u>	<u>\$3,884,489</u>	<u>\$6,330,116</u>
<b>Liabilities</b>			
Interfund Payable	\$0	\$467,988	\$467,988
<b>Deferred Inflows of Resources</b>			
Property Taxes	1,839,479	0	1,839,479
Unavailable Revenue	214,474	3,884,489	4,098,963
<i>Total Deferred Inflows of Resources</i>	<u>2,053,953</u>	<u>3,884,489</u>	<u>5,938,442</u>
<b>Fund Balances</b>			
Restricted	391,674	0	391,674
Unassigned (Deficit)	0	(467,988)	(467,988)
<i>Total Fund Balances (Deficit)</i>	<u>391,674</u>	<u>(467,988)</u>	<u>(76,314)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$2,445,627</u>	<u>\$3,884,489</u>	<u>\$6,330,116</u>



**Medina County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Debt Service Funds*  
*For the Year Ended December 31, 2021*

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
<b>Revenues</b>			
Property and Other Taxes	\$1,015,181	\$0	\$1,015,181
Property Transfer Taxes	621,078	0	621,078
Intergovernmental	128,525	0	128,525
Special Assessments	0	45,078	45,078
Rentals	315,484	0	315,484
Other	27,322	0	27,322
<i>Total Revenues</i>	<u>2,107,590</u>	<u>45,078</u>	<u>2,152,668</u>
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	2,925,000	30,000	2,955,000
Interest and Fiscal Charges	850,237	3,600	853,837
Bond Issuance Costs	333,197	0	333,197
<i>Total Expenditures</i>	<u>4,108,434</u>	<u>33,600</u>	<u>4,142,034</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,000,844)</u>	<u>11,478</u>	<u>(1,989,366)</u>
<b>Other Financing Sources (Uses)</b>			
Premium on General Obligation Bonds Issued	1,399,450	0	1,399,450
Transfers In	611,128	0	611,128
Transfers Out	(310,063)	0	(310,063)
<i>Total Other Financing Sources (Uses)</i>	<u>1,700,515</u>	<u>0</u>	<u>1,700,515</u>
<i>Net Change in Fund Balances</i>	(300,329)	11,478	(288,851)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>692,003</u>	<u>(479,466)</u>	<u>212,537</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$391,674</u></u>	<u><u>(\$467,988)</u></u>	<u><u>(\$76,314)</u></u>

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**Medina County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2021*

	Achievement Center Construction	State Issue II	Highway ODOT	Total Nonmajor Capital Projects Funds
<b>Revenues</b>				
Intergovernmental	\$0	\$1,138,253	\$230,644	\$1,368,897
<b>Expenditures</b>				
Capital Outlay	549,151	1,138,253	248,843	1,936,247
<i>Excess of Revenues Over (Under) Expenditures</i>	(549,151)	0	(18,199)	(567,350)
<b>Other Financing Sources</b>				
Transfers In	4,745,657	0	0	4,745,657
<i>Net Change in Fund Balances</i>	4,196,506	0	(18,199)	4,178,307
<i>Fund Balances Beginning of Year</i>	2,017,217	0	18,199	2,035,416
<i>Fund Balances End of Year</i>	<u>\$6,213,723</u>	<u>\$0</u>	<u>\$0</u>	<u>\$6,213,723</u>

## **Fund Descriptions – Internal Service Funds**

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### ***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, 2021*

	Self Insurance Healthcare	Workers' Compensation	Total
<b>Assets</b>			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$879,619	\$506,504	\$1,386,123
<b>Liabilities</b>			
<i>Current Liabilities:</i>			
Accounts Payable	23,070	7,509	30,579
Accrued Wages and Benefits	0	909	909
Payroll Withholding Payable	4,015	5,660	9,675
Intergovernmental Payable	149	615	764
Claims Payable	1,675,243	25,733	1,700,976
<i>Total Current Liabilities</i>	1,702,477	40,426	1,742,903
<i>Long-Term Liabilities:</i>			
Compensated Absences Payable	0	246	246
<i>Total Liabilities</i>	1,702,477	40,672	1,743,149
<b>Net Position</b>			
Unrestricted (Deficit)	(\$822,858)	\$465,832	(\$357,026)

**Medina County, Ohio**  
*Combining Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Internal Service Funds  
For the Year Ended December 31, 2021*

	Self Insurance Healthcare	Workers' Compensation	Total
<b>Operating Revenues</b>			
Charges for Services	\$12,546,401	\$471,244	\$13,017,645
Intergovernmental	983	598	1,581
Other	507,739	3,093	510,832
<i>Total Operating Revenues</i>	<u>13,055,123</u>	<u>474,935</u>	<u>13,530,058</u>
<b>Operating Expenses</b>			
Personal Services	642,864	217,269	860,133
Materials and Supplies	0	1,341	1,341
Contractual Services	2,354,129	78,070	2,432,199
Claims	11,155,612	123,947	11,279,559
Other Operating Expenses	137,135	168,311	305,446
<i>Total Operating Expenses</i>	<u>14,289,740</u>	<u>588,938</u>	<u>14,878,678</u>
<i>Change in Net Position</i>	(1,234,617)	(114,003)	(1,348,620)
<i>Net Position Beginning of Year</i>	<u>411,759</u>	<u>579,835</u>	<u>991,594</u>
<i>Net Position End of Year</i>	<u>(\$822,858)</u>	<u>\$465,832</u>	<u>(\$357,026)</u>

**Medina County, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
*December 31, 2021*

	Self Insurance Healthcare	Workers' Compensation	Total
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Interfund Services Provided	\$12,546,401	\$471,244	\$13,017,645
Other Cash Receipts	507,739	3,093	510,832
Cash Paid to Employees	(639,691)	(216,976)	(856,667)
Cash Paid to Suppliers for Goods and Services	(2,640,272)	(79,373)	(2,719,645)
Cash Paid for Claims	(10,553,718)	(107,983)	(10,661,701)
Other Cash Payments	(137,135)	(168,311)	(305,446)
<i>Net Cash Used for Operating Activities</i>	(916,676)	(98,306)	(1,014,982)
<i>Cash and Cash Equivalents Beginning of Year</i>	1,796,295	604,810	2,401,105
<i>Cash and Cash Equivalents End of Year</i>	\$879,619	\$506,504	\$1,386,123
<b>Reconciliation of Operating Loss to Net Cash Used for Operating Activities</b>			
Operating Loss	(\$1,234,617)	(\$114,003)	(\$1,348,620)
Increase (Decrease) in Liabilities:			
Accounts Payable	(285,828)	2,013	(283,815)
Accrued Wages	0	(1,975)	(1,975)
Payroll Withholding Payable	2,190	3,171	5,361
Intergovernmental Payable	(315)	10	(305)
Compensated Absences Payable	0	(3,486)	(3,486)
Claims Payable	601,894	15,964	617,858
<i>Total Adjustments</i>	317,941	15,697	333,638
<i>Net Cash Used for Operating Activities</i>	(\$916,676)	(\$98,306)	(\$1,014,982)

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## Fund Descriptions – Fiduciary Funds

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### *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 Task Force 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.

*Medina County Transportation Improvement District Fund* – To account for revenues and expenses for the benefit of the Transportation Improvement 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, 2021*

	Undivided State Levied Shared Monies	Undivided Taxes and Special Assessments	County Levied Taxes	County Court	Medina County Health District
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$0	\$10,053,260	\$1,921	\$0	\$9,483,589
Cash and Cash Equivalents in Segregated Accounts	0	0	0	2,007,615	0
Intergovernmental Receivable	3,324,620	0	1,342,554	0	0
Property and Other Taxes Receivable	0	289,129,850	0	0	0
Special Assessments Receivable	0	2,162,404	0	0	0
<i>Total Assets</i>	<u>3,324,620</u>	<u>301,345,514</u>	<u>1,344,475</u>	<u>2,007,615</u>	<u>9,483,589</u>
<b>Liabilities</b>					
Accounts Payable and Other Liabilities	0	0	0	0	239,716
Intergovernmental Payable	3,324,620	10,053,260	1,342,554	2,007,615	65,908
<i>Total Liabilities</i>	<u>3,324,620</u>	<u>10,053,260</u>	<u>1,342,554</u>	<u>2,007,615</u>	<u>305,624</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes	0	272,802,126	0	0	0
<b>Net Position</b>					
Restricted for Individuals, Organizations and Other Governments	<u>\$0</u>	<u>\$18,490,128</u>	<u>\$1,921</u>	<u>\$0</u>	<u>\$9,177,965</u>

Medina County Park District	Medina County Drug Task Force	Medina County Family First Council	Medina County Soil and Water Conservation District	Medina County Transportation Improvement District	Ohio Housing Trust	Child Support Enforcement Agency	Other Custodial Funds	Total Custodial Funds
\$7,591,753	\$345,093	\$171,512	\$96,476	\$501,072	\$292,233	\$0	\$186,068	\$28,722,977
0	67	0	0	0	0	4,912	2,223	2,014,817
0	0	13,307	0	0	0	0	31,954	4,712,435
0	0	0	0	0	0	0	0	289,129,850
0	0	0	0	0	0	0	0	2,162,404
<u>7,591,753</u>	<u>345,160</u>	<u>184,819</u>	<u>96,476</u>	<u>501,072</u>	<u>292,233</u>	<u>4,912</u>	<u>220,245</u>	<u>326,742,483</u>
299,797	120,609	74,839	53,861	0	0	4,912	0	793,734
18,748	10,155	141	2,791	0	292,233	0	0	17,118,025
<u>318,545</u>	<u>130,764</u>	<u>74,980</u>	<u>56,652</u>	<u>0</u>	<u>292,233</u>	<u>4,912</u>	<u>0</u>	<u>17,911,759</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>272,802,126</u>
<u>\$7,273,208</u>	<u>\$214,396</u>	<u>\$109,839</u>	<u>\$39,824</u>	<u>\$501,072</u>	<u>\$0</u>	<u>\$0</u>	<u>\$220,245</u>	<u>\$36,028,598</u>

**Medina County, Ohio**  
*Combining Statement of Changes in Fiduciary Net Position*  
*Custodial Funds*  
*For the Year Ended December 31, 2021*

	Undivided State Levied Shared Monies	Undivided Taxes and Special Assessments	County Levied Taxes	County Court	Medina County Health District
<b>Additions</b>					
Intergovernmental	\$11,009,670	\$0	\$0	\$0	\$0
Amounts Received as Fiscal Agent	0	0	0	0	11,762,713
Licenses, Permits and Fees for Other Governments	0	0	0	0	0
Fines and Forfeitures for Other Governments and Individuals	0	0	0	76,623,107	0
Property and Other Tax and Special Assessment Collections for Other Governments	0	271,666,413	1,928,567	0	0
Amounts Received for Others	0	0	0	0	0
<i>Total Additions</i>	<u>11,009,670</u>	<u>271,666,413</u>	<u>1,928,567</u>	<u>76,623,107</u>	<u>11,762,713</u>
<b>Deductions</b>					
Distributions of State Funds to Other Governments	11,009,670	0	0	0	0
Distributions as Fiscal Agent	0	0	0	0	9,235,390
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	264,720,262	1,928,407	0	0
Distributions to State	0	0	0	76,623,107	0
<i>Total Deductions</i>	<u>11,009,670</u>	<u>264,720,262</u>	<u>1,928,407</u>	<u>76,623,107</u>	<u>9,235,390</u>
<i>Net Change in Fiduciary Net Position</i>	0	6,946,151	160	0	2,527,323
<i>Net Position Beginning of Year</i>	0	11,543,977	1,761	0	6,650,642
<i>Net Position End of Year</i>	<u>\$0</u>	<u>\$18,490,128</u>	<u>\$1,921</u>	<u>\$0</u>	<u>\$9,177,965</u>

Medina County Park District	Medina County Drug Task Force	Medina County Family First Council	Medina County Soil and Water Conservation District	Medina County Transportation Improvement District	Ohio Housing Trust	Child Support Enforcement Agency	Other Custodial Funds	Total Custodial Funds
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$97,015	\$11,106,685
8,175,813	1,279,132	1,346,802	317,299	200,101	0	0	0	23,081,860
0	0	0	0	0	1,279,383	0	22,756	1,302,139
0	0	0	0	0	0	264,398	76,685	76,964,190
0	0	0	0	0	0	0	0	273,594,980
0	0	0	0	0	0	0	16,743	16,743
<u>8,175,813</u>	<u>1,279,132</u>	<u>1,346,802</u>	<u>317,299</u>	<u>200,101</u>	<u>1,279,383</u>	<u>264,398</u>	<u>213,199</u>	<u>386,066,597</u>
0	0	0	0	0	0	0	42,622	11,052,292
6,628,965	1,182,586	1,342,423	305,081	200,000	0	0	0	18,894,445
0	0	0	0	0	1,279,383	0	18,481	1,297,864
0	0	0	0	0	0	264,398	44,756	309,154
0	0	0	0	0	0	0	0	266,648,669
0	0	0	0	0	0	0	0	76,623,107
<u>6,628,965</u>	<u>1,182,586</u>	<u>1,342,423</u>	<u>305,081</u>	<u>200,000</u>	<u>1,279,383</u>	<u>264,398</u>	<u>105,859</u>	<u>374,825,531</u>
1,546,848	96,546	4,379	12,218	101	0	0	107,340	11,241,066
5,726,360	117,850	105,460	27,606	500,971	0	0	112,905	24,787,532
<u>\$7,273,208</u>	<u>\$214,396</u>	<u>\$109,839</u>	<u>\$39,824</u>	<u>\$501,072</u>	<u>\$0</u>	<u>\$0</u>	<u>\$220,245</u>	<u>\$36,028,598</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, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property and Other Taxes	\$11,197,605	\$11,132,136	\$12,271,932	\$1,139,796
Sales Taxes	15,094,512	15,006,257	16,542,717	1,536,460
Property Transfer Taxes	2,841,215	2,828,097	3,056,469	228,372
Charges for Services	9,242,351	9,196,913	9,085,505	(111,408)
Licenses and Permits	1,015,070	1,009,135	1,112,458	103,323
Fines and Forfeitures	331,848	329,907	363,686	33,779
Intergovernmental	6,069,670	6,038,438	6,267,219	228,781
Interest	1,099,795	1,093,365	1,205,312	111,947
Rentals	3,956	3,933	4,336	403
Donations	24,581	24,586	13,465	(11,121)
Other	1,675,176	1,666,259	1,737,791	71,532
<i>Total Revenues</i>	48,595,779	48,329,026	51,660,890	3,331,864
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive				
Commissioners Office				
Personal Services	697,327	732,075	727,863	4,212
Materials and Supplies	35,911	37,700	5,850	31,850
Contractual Services	4,397,979	4,617,131	844,616	3,772,515
Capital Outlay	15,622	16,400	16,400	0
Other	264,658	277,846	222,953	54,893
<i>Total Commissioners Office</i>	5,411,497	5,681,152	1,817,682	3,863,470
Printing Services				
Personal Services	42,921	45,059	44,474	585
Materials and Supplies	36,983	38,826	38,748	78
Contractual Services	9,831	10,321	10,321	0
Capital Outlay	20,329	21,342	20,726	616
<i>Total Printing Services</i>	110,064	115,548	114,269	1,279
Microfilming Services				
Materials and Supplies	14,887	15,629	15,129	500
Contractual Services	953	1,000	0	1,000
Capital Outlay	5,715	6,000	0	6,000
Other	1,905	2,000	2,000	0
<i>Total Microfilming Services</i>	23,460	24,629	17,129	7,500
Auditor - General				
Personal Services	532,666	559,209	559,209	0
Materials and Supplies	2,858	3,000	3,000	0
Contractual Services	158,241	166,126	133,111	33,015
Capital Outlay	4,763	5,000	5,000	0
Other	131,464	131,529	33,578	97,951
<i>Total Auditor - General</i>	829,992	864,864	733,898	130,966
Auditor - Sealer				
Personal Services	31,726	33,307	33,307	0
Materials and Supplies	924	970	970	0
Contractual Services	6,736	7,072	6,871	201
<i>Total Auditor - Sealer</i>	\$39,386	\$41,349	\$41,148	\$201

(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, 2021*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Property Transfer Tax				
Personal Services	\$544,736	\$571,880	\$539,278	\$32,602
Materials and Supplies	11,492	12,065	10,738	1,327
Contractual Services	218,087	228,954	220,885	8,069
Capital Outlay	112,837	118,460	111,623	6,837
Other	69,953	70,000	69,500	500
<b>Total Property Transfer Tax</b>	<b>957,105</b>	<b>1,001,359</b>	<b>952,024</b>	<b>49,335</b>
Treasurer				
Personal Services	382,743	401,815	397,950	3,865
Materials and Supplies	4,919	5,164	5,164	0
Contractual Services	90,733	95,254	95,254	0
Capital Outlay	5,094	5,348	5,347	1
Other	21,014	22,061	11,959	10,102
<b>Total Treasurer</b>	<b>504,503</b>	<b>529,642</b>	<b>515,674</b>	<b>13,968</b>
Prosecuting Attorney				
Personal Services	1,518,563	1,594,234	1,591,084	3,150
Materials and Supplies	6,246	6,557	6,557	0
Contractual Services	126,604	132,913	105,508	27,405
Capital Outlay	3,715	3,900	3,900	0
Other	953	1,000	1,000	0
<b>Total Prosecuting Attorney</b>	<b>1,656,081</b>	<b>1,738,604</b>	<b>1,708,049</b>	<b>30,555</b>
Budget Commission				
Materials and Supplies	238	250	250	0
Bureau of Inspection (Audit Cost)				
Contractual Services	92,018	96,603	96,603	0
Planning Services				
Personal Services	165,496	173,743	166,744	6,999
Materials and Supplies	1,963	2,061	1,867	194
Contractual Services	7,054	7,405	4,705	2,700
Capital Outlay	15,069	15,820	15,820	0
Other	10,764	10,570	6,137	4,433
<b>Total Planning Services</b>	<b>200,346</b>	<b>209,599</b>	<b>195,273</b>	<b>14,326</b>
Data Processing Board				
Personal Services	40,577	42,599	31,440	11,159
Materials and Supplies	10,954	11,500	10,501	999
Contractual Services	105,112	110,350	73,671	36,679
Capital Outlay	19,032	19,980	18,479	1,501
Other	15,526	15,000	0	15,000
<b>Total Data Processing Board</b>	<b>191,201</b>	<b>199,429</b>	<b>134,091</b>	<b>65,338</b>
Board of Elections				
Personal Services	656,145	688,841	667,333	21,508
Materials and Supplies	119,171	125,109	125,109	0
Contractual Services	383,278	415,785	410,902	4,883
Capital Outlay	64,546	67,762	27,058	40,704
Other	3,709	3,894	3,894	0
<b>Total Board of Elections</b>	<b>1,226,849</b>	<b>1,301,391</b>	<b>1,234,296</b>	<b>67,095</b>
Building and Grounds				
Personal Services	699,066	733,900	673,130	60,770
Materials and Supplies	102,304	107,402	106,902	500
Contractual Services	1,127,666	1,183,858	1,158,787	25,071
Capital Outlay	23,813	25,000	24,300	700
Other	10,623	11,152	7,653	3,499
<b>Total Building and Grounds</b>	<b>\$1,963,472</b>	<b>\$2,061,312</b>	<b>\$1,970,772</b>	<b>\$90,540</b>

(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, 2021*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Cleaning Services				
Personal Services	\$170,335	\$178,823	\$173,022	\$5,801
Materials and Supplies	52,497	55,113	51,114	3,999
Contractual Services	3,810	4,000	1,480	2,520
Capital Outlay	6,668	7,000	7,000	0
<b>Total Cleaning Services</b>	<b>233,310</b>	<b>244,936</b>	<b>232,616</b>	<b>12,320</b>
Garage Services				
Personal Services	62,103	60,000	49,023	10,977
Materials and Supplies	110,896	107,141	107,140	1
Contractual Services	561,910	549,262	526,041	23,221
Capital Outlay	66,605	64,350	63,583	767
Other	44,644	43,132	14,033	29,099
<b>Total Garage Services</b>	<b>846,158</b>	<b>823,885</b>	<b>759,820</b>	<b>64,065</b>
Recorder				
Personal Services	152,547	160,150	157,972	2,178
Materials and Supplies	9,342	9,807	9,806	1
Contractual Services	3,906	4,101	4,101	0
Capital Outlay	4,763	5,000	5,000	0
Other	2,334	2,450	2,450	0
<b>Total Recorder</b>	<b>172,892</b>	<b>181,508</b>	<b>179,329</b>	<b>2,179</b>
<b>Total General Government - Legislative and Executive</b>	<b>14,458,572</b>	<b>15,116,060</b>	<b>10,702,923</b>	<b>4,413,137</b>
General Government - Judicial				
Court of Appeals				
Contractual Services	22,861	24,000	11,132	12,868
Other	67,535	70,900	65,591	5,309
<b>Total Court of Appeals</b>	<b>90,396</b>	<b>94,900</b>	<b>76,723</b>	<b>18,177</b>
Court Reporter Fee Rotary				
Contractual Services	1,203	1,162	0	1,162
Other	1,202	1,162	0	1,162
<b>Total Court Reporter Fee Rotary</b>	<b>2,405</b>	<b>2,324</b>	<b>0</b>	<b>2,324</b>
NOACA				
Other	74,658	78,378	78,378	0
Courthouse Commons				
Materials and Supplies	82	79	79	0
Contractual Services	3,588	3,467	3,467	0
<b>Total Courthouse Commons</b>	<b>3,670</b>	<b>3,546</b>	<b>3,546</b>	<b>0</b>
Common Pleas Court				
Personal Services	1,520,637	1,596,410	1,589,358	7,052
Materials and Supplies	18,950	19,894	18,693	1,201
Contractual Services	909,126	954,428	869,063	85,365
Capital Outlay	28,321	29,732	27,732	2,000
Other	17,693	18,575	18,575	0
<b>Total Common Pleas Court</b>	<b>2,494,727</b>	<b>2,619,039</b>	<b>2,523,421</b>	<b>95,618</b>
Public Defender Commission				
Personal Services	187,432	196,772	196,772	0
Materials and Supplies	1,282	1,346	1,346	0
Contractual Services	9,437	9,907	8,958	949
Capital Outlay	238	250	250	0
Other	632	663	663	0
<b>Total Public Defender Commission</b>	<b>\$199,021</b>	<b>\$208,938</b>	<b>\$207,989</b>	<b>\$949</b>

(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, 2021*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Juvenile Court				
Personal Services	\$872,522	\$916,000	\$912,282	\$3,718
Materials and Supplies	12,982	13,629	13,629	0
Contractual Services	291,651	306,184	302,332	3,852
Capital Outlay	7,859	8,251	8,251	0
Other	8,312	8,726	8,726	0
<b>Total Juvenile Court</b>	<b>1,193,326</b>	<b>1,252,790</b>	<b>1,245,220</b>	<b>7,570</b>
Probate Court				
Personal Services	492,277	516,808	514,275	2,533
Materials and Supplies	9,393	9,861	9,861	0
Contractual Services	48,020	50,413	49,313	1,100
Capital Outlay	3,763	3,950	3,950	0
Other	16,375	17,191	17,191	0
<b>Total Probate Court</b>	<b>569,828</b>	<b>598,223</b>	<b>594,590</b>	<b>3,633</b>
Clerk of Courts				
Personal Services	1,863,310	1,956,158	1,766,196	189,962
Materials and Supplies	69,348	72,804	60,161	12,643
Contractual Services	392,424	411,979	270,573	141,406
Capital Outlay	23,813	25,000	5,032	19,968
Other	51,039	53,582	62,758	(9,176)
<b>Total Clerk of Courts</b>	<b>2,399,934</b>	<b>2,519,523</b>	<b>2,164,720</b>	<b>354,803</b>
Wadsworth Municipal Court				
Personal Services	159,581	167,533	166,960	573
Contractual Services	137,213	144,050	143,730	320
<b>Total Wadsworth Municipal Court</b>	<b>296,794</b>	<b>311,583</b>	<b>310,690</b>	<b>893</b>
Medina Municipal Court				
Personal Services	345,042	362,235	362,235	0
Contractual Services	275,611	289,345	289,345	0
<b>Total Medina Municipal Court</b>	<b>620,653</b>	<b>651,580</b>	<b>651,580</b>	<b>0</b>
<b>Total General Government - Judicial</b>	<b>7,945,412</b>	<b>8,340,824</b>	<b>7,856,857</b>	<b>483,967</b>
Public Safety				
Adult Probation				
Personal Services	1,074,298	1,127,830	1,104,463	23,367
Juvenile Detention Home				
Personal Services	1,326,853	1,392,970	1,350,469	42,501
Materials and Supplies	32,169	33,772	32,754	1,018
Contractual Services	296,226	310,987	249,305	61,682
Capital Outlay	15,105	15,858	15,858	0
Other	27,239	28,596	20,996	7,600
<b>Total Juvenile Detention Home</b>	<b>1,697,592</b>	<b>1,782,183</b>	<b>1,669,382</b>	<b>112,801</b>
Coroner				
Personal Services	207,073	217,392	173,589	43,803
Materials and Supplies	2,458	2,580	2,580	0
Contractual Services	117,331	123,178	119,867	3,311
Capital Outlay	2,858	3,000	3,000	0
Other	4,953	5,200	5,200	0
<b>Total Coroner</b>	<b>334,673</b>	<b>351,350</b>	<b>304,236</b>	<b>47,114</b>
Sheriff				
Personal Services	9,807,581	10,252,612	10,110,270	142,342
Materials and Supplies	87,350	91,703	115,814	(24,111)
Contractual Services	2,185,530	2,261,803	2,093,334	168,469
Capital Outlay	200,759	211,055	201,780	9,275
Other	118,328	125,352	101,396	23,956
<b>Total Sheriff</b>	<b>\$12,399,548</b>	<b>\$12,942,525</b>	<b>\$12,622,594</b>	<b>\$319,931</b>

(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, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Take Control Program				
Contractual Services	\$17,658	\$17,060	\$16,827	\$233
Capital Outlay	1,004	970	0	970
<b>Total Take Control Program</b>	<b>18,662</b>	<b>18,030</b>	<b>16,827</b>	<b>1,203</b>
Building Regulations				
Personal Services	650,771	683,200	600,184	83,016
Materials and Supplies	2,394	2,513	2,017	496
Contractual Services	103,640	108,804	103,118	5,686
Capital Outlay	3,458	3,630	3,630	0
Other	2,652	2,784	2,566	218
<b>Total Building Regulations</b>	<b>762,915</b>	<b>800,931</b>	<b>711,515</b>	<b>89,416</b>
<b>Total Public Safety</b>	<b>16,287,688</b>	<b>17,022,849</b>	<b>16,429,017</b>	<b>593,832</b>
Public Works				
County Engineer Office				
Personal Services	414,386	432,609	392,430	40,179
Other	22,254	21,500	600	20,900
<b>Total Public Works</b>	<b>436,640</b>	<b>454,109</b>	<b>393,030</b>	<b>61,079</b>
Human Services				
County Home				
Personal Services	19,257	15,754	0	15,754
Materials and Supplies	1,211	16,535	6,536	9,999
Contractual Services	8,134	46,814	43,309	3,505
Other	12,469	16,122	4,473	11,649
<b>Total County Home</b>	<b>41,071</b>	<b>95,225</b>	<b>54,318</b>	<b>40,907</b>
Soldiers Relief				
Personal Services	322,909	339,000	278,629	60,371
Materials and Supplies	9,761	10,247	10,247	0
Contractual Services	909,690	955,020	521,642	433,378
Capital Outlay	5,709	5,993	5,993	0
Other	13,346	14,011	14,011	0
<b>Total Soldiers Relief</b>	<b>1,261,415</b>	<b>1,324,271</b>	<b>830,522</b>	<b>493,749</b>
Human Service Center				
Contractual Services	7,144	7,500	7,500	0
Child Welfare Board				
Contractual Services	181,645	181,716	181,716	0
Crippled Children				
Other	627,920	606,659	606,659	0
First Stop				
Materials and Supplies	104	100	0	100
Contractual Services	67,550	65,264	41,394	23,870
Other	3,029	2,926	2,926	0
<b>Total First Stop</b>	<b>70,683</b>	<b>68,290</b>	<b>44,320</b>	<b>23,970</b>
<b>Total Human Services</b>	<b>2,189,878</b>	<b>2,283,661</b>	<b>1,725,035</b>	<b>558,626</b>
Economic Development and Assistance				
Other	52,389	55,000	55,000	0
Employee Fringe Benefits				
Employee Fringe Benefits				
Fringe Benefits	5,515,560	5,784,163	5,584,967	199,196
PERS - County Share	3,688,729	3,864,899	3,776,260	88,639
Unemployment	24,766	26,000	3,784	22,216
<b>Total Employee Fringe Benefits</b>	<b>\$9,229,055</b>	<b>\$9,675,062</b>	<b>\$9,365,011</b>	<b>\$310,051</b>

(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, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Intergovernmental				
Medina County Agriculture Society				
Grants in Aid	\$3,143	\$3,300	\$3,300	\$0
Metro Housing				
Grants in Aid	17,860	18,750	18,750	0
OSU Extension				
Grants in Aid	234,324	246,000	246,000	0
Historical Society				
Grants in Aid	9,525	10,000	10,000	0
<b>Total Intergovernmental</b>	<b>264,852</b>	<b>278,050</b>	<b>278,050</b>	<b>0</b>
Debt Service:				
Principal Retirement	253,633	253,633	253,633	0
Interest and Fiscal Charges	15,446	15,446	15,446	0
<b>Total Debt Service</b>	<b>269,079</b>	<b>269,079</b>	<b>269,079</b>	<b>0</b>
<i>Total Expenditures</i>	<i>51,133,565</i>	<i>53,494,694</i>	<i>47,074,002</i>	<i>6,420,692</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(2,537,786)</i>	<i>(5,165,668)</i>	<i>4,586,888</i>	<i>9,752,556</i>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	10,357	10,297	11,351	1,054
Transfers Out	(4,147,842)	(4,473,398)	(4,774,758)	(301,360)
<i>Total Other Financing Sources (Uses)</i>	<i>(4,137,485)</i>	<i>(4,463,101)</i>	<i>(4,763,407)</i>	<i>(300,306)</i>
<i>Net Change in Fund Balance</i>	<i>(6,675,271)</i>	<i>(9,628,769)</i>	<i>(176,519)</i>	<i>9,452,250</i>
<i>Fund Balance Beginning of Year</i>	<i>16,651,455</i>	<i>16,651,455</i>	<i>16,651,455</i>	<i>0</i>
Prior Year Encumbrances Appropriated	1,538,406	1,538,406	1,538,406	0
<i>Fund Balance End of Year</i>	<i>\$11,514,590</i>	<i>\$8,561,092</i>	<i>\$18,013,342</i>	<i>\$9,452,250</i>

**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, 2021*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property and Other Taxes	\$12,784,743	\$12,466,703	\$17,130,198	\$4,663,495
Sales Taxes	15,422	15,038	20,664	5,626
Charges for Services	2,819	2,787	3,250	463
Intergovernmental	6,633,003	6,467,997	8,887,520	2,419,523
Rent	37,328	36,399	50,015	13,616
Interest	1,199	1,170	1,607	437
Donations	8,987	8,764	12,042	3,278
Other	20,799	20,242	28,394	8,152
<i>Total Revenues</i>	<u>19,504,300</u>	<u>19,019,100</u>	<u>26,133,690</u>	<u>7,114,590</u>
<b>Expenditures</b>				
Current:				
Health				
Program for Developmental Disabilities				
Personal Services	8,787,624	8,840,589	8,239,073	601,516
Materials and Supplies	332,953	334,960	231,163	103,797
Contractual Services	10,112,888	10,173,841	9,667,276	506,565
Capital Outlay	136,944	137,769	108,482	29,287
Other	58,825	59,180	48,947	10,233
<i>Total Health</i>	<u>19,429,234</u>	<u>19,546,339</u>	<u>18,294,941</u>	<u>1,251,398</u>
Employee Fringe Benefits				
Program for Developmental Disabilities				
Fringe Benefits	3,271,368	3,291,085	3,067,962	223,123
PERS/STRS - County Share	1,226,366	1,233,758	1,134,285	99,473
Unemployment	29,689	29,868	5,199	24,669
<i>Total Employee Fringe Benefits</i>	<u>4,527,423</u>	<u>4,554,711</u>	<u>4,207,446</u>	<u>347,265</u>
<i>Total Expenditures</i>	<u>23,956,657</u>	<u>24,101,050</u>	<u>22,502,387</u>	<u>1,598,663</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,452,357)	(5,081,950)	3,631,303	8,713,253
<b>Other Financing Uses</b>				
Transfers Out	(12,766,572)	(12,843,519)	(4,745,657)	8,097,862
<i>Net Change in Fund Balance</i>	(17,218,929)	(17,925,469)	(1,114,354)	16,811,115
<i>Fund Balance Beginning of Year</i>	25,145,712	25,145,712	25,145,712	0
Prior Year Encumbrances Appropriated	1,039,216	1,039,216	1,039,216	0
<i>Fund Balance End of Year</i>	<u>\$8,965,999</u>	<u>\$8,259,459</u>	<u>\$25,070,574</u>	<u>\$16,811,115</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Local Fiscal Recovery Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	17,430,315	17,430,315	17,456,777	26,462
<b>Expenditures</b>				
Current:				
General Government - L&E				
Personal Services	557,503	557,503	9,058	548,445
Contractual Services	2,988,409	2,988,409	203,210	2,785,199
Total General Government - L&E	3,545,912	3,545,912	212,268	3,333,644
General Government - Judicial				
Personal Services	505,803	505,803	8,218	497,585
Public Safety				
Personal Services	2,430,844	2,430,844	39,495	2,391,349
Public Works				
Personal Services	2,020,011	2,020,011	32,820	1,987,191
Contractual Services	92,322	92,322	1,500	90,822
Total Public Works	2,112,333	2,112,333	34,320	2,078,013
Health				
Other	9,232	9,232	150	9,082
Human Services				
Personal Services	572,213	572,213	9,297	562,916
Contractual Services	560,458	560,458	9,106	551,352
Total Human Services	1,132,671	1,132,671	18,403	1,114,268
Intergovernmental				
Other	7,693,520	7,693,520	125,000	7,568,520
<b>Total Expenditures</b>	17,430,315	17,430,315	437,854	16,992,461
<b>Net Change in Fund Balance</b>	0	0	17,018,923	17,018,923
<b>Fund Balance Beginning of Year</b>	0	0	0	0
<b>Fund Balance End of Year</b>	\$0	\$0	\$17,018,923	\$17,018,923

**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, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Budget		
<b>Revenues</b>				
Sales Taxes	\$16,000,000	\$16,000,000	\$16,541,427	\$541,427
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive				
School Sales Tax				
Intergovernmental	15,050,000	16,143,882	16,143,882	0
<i>Net Change in Fund Balance</i>	950,000	(143,882)	397,545	541,427
<i>Fund Balance Beginning of Year</i>	3,852,004	3,852,004	3,852,004	0
<i>Fund Balance End of Year</i>	<u>\$4,802,004</u>	<u>\$3,708,122</u>	<u>\$4,249,549</u>	<u>\$541,427</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, 2021*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$5,997,108	\$6,004,649	\$6,024,591	\$19,942
Donations	4,724	4,730	4,746	16
Other	155,689	155,885	156,403	518
<i>Total Revenues</i>	<u>6,157,521</u>	<u>6,165,264</u>	<u>6,185,740</u>	<u>20,476</u>
<b>Expenditures</b>				
Current:				
Human Services				
Public Assistance				
Personal Services	2,049,803	2,077,478	1,969,885	107,593
Materials and Supplies	91,806	92,396	87,520	4,876
Contractual Services	3,015,247	3,034,640	2,850,752	183,888
Capital Outlay	25,089	25,250	19,155	6,095
Other	122,914	123,705	84,206	39,499
Total Human Services	<u>5,304,859</u>	<u>5,353,469</u>	<u>5,011,518</u>	<u>341,951</u>
Employee Fringe Benefits				
Public Assistance:				
Fringe Benefits	1,330,580	1,339,138	1,276,768	62,370
PERS - County Share	604,327	608,214	586,464	21,750
Unemployment	5,465	5,500	0	5,500
Total Employee Fringe Benefits	<u>1,940,372</u>	<u>1,952,852</u>	<u>1,863,232</u>	<u>89,620</u>
<i>Total Expenditures</i>	<u>7,245,231</u>	<u>7,306,321</u>	<u>6,874,750</u>	<u>431,571</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,087,710)</u>	<u>(1,141,057)</u>	<u>(689,010)</u>	<u>452,047</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	259,713	179,092	187,448	8,356
Transfers Out	(83,246)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>176,467</u>	<u>179,092</u>	<u>187,448</u>	<u>8,356</u>
<i>Net Change in Fund Balance</i>	<u>(911,243)</u>	<u>(961,965)</u>	<u>(501,562)</u>	<u>460,403</u>
<i>Fund Balance Beginning of Year</i>	819,535	819,535	819,535	0
Prior Year Encumbrances Appropriated	<u>376,279</u>	<u>376,279</u>	<u>376,279</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$284,571</u></u>	<u><u>\$233,849</u></u>	<u><u>\$694,252</u></u>	<u><u>\$460,403</u></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, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$49,967	\$50,628	\$48,910	(\$1,718)
Intergovernmental	281,818	285,544	275,854	(9,690)
Interest	5,228	5,297	5,117	(180)
Other	4,326	4,382	4,234	(148)
<i>Total Revenues</i>	<u>341,339</u>	<u>345,851</u>	<u>334,115</u>	<u>(11,736)</u>
<b>Expenditures</b>				
Capital Outlay				
County Capital Improvements				
Personal Services	1,137	10,000	9,973	27
Contractual Services	3,923,927	34,519,594	33,238,155	1,281,439
Capital Outlay	48,978	430,866	164,710	266,156
Other	145,138	1,276,806	103,987	1,172,819
<i>Total County Capital Improvements</i>	<u>4,119,180</u>	<u>36,237,266</u>	<u>33,516,825</u>	<u>2,720,441</u>
Employee Fringe Benefits				
Victim Assistance Program				
Fringe Benefits	25	220	215	5
PERS - County Share	159	1,400	1,396	4
<i>Total Employee Fringe Benefits</i>	<u>184</u>	<u>1,620</u>	<u>1,611</u>	<u>9</u>
<i>Total Expenditures</i>	<u>4,119,364</u>	<u>36,238,886</u>	<u>33,518,436</u>	<u>2,720,450</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(3,778,025)</u>	<u>(35,893,035)</u>	<u>(33,184,321)</u>	<u>2,708,714</u>
<b>Other Financing Sources (Uses)</b>				
General Obligation Bonds Issued	0	32,000,000	32,000,000	0
Transfers In	3,392,693	3,437,546	3,320,896	(116,650)
Transfers Out	(18,063)	(158,906)	(21,128)	137,778
<i>Total Other Financing Sources (Uses)</i>	<u>3,374,630</u>	<u>35,278,640</u>	<u>35,299,768</u>	<u>21,128</u>
<i>Net Change in Fund Balance</i>	<u>(403,395)</u>	<u>(614,395)</u>	<u>2,115,447</u>	<u>2,729,842</u>
<i>Fund Balance Beginning of Year</i>	<u>816,346</u>	<u>816,346</u>	<u>816,346</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>89,195</u>	<u>89,195</u>	<u>89,195</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$502,146</u>	<u>\$291,146</u>	<u>\$3,020,988</u>	<u>\$2,729,842</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, 2021*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$18,112,704	\$18,118,742	\$18,936,091	\$817,349
Tap In Fees	825,223	825,223	781,087	(44,136)
Intergovernmental	11,975	11,980	12,809	829
Other Operating Revenues	579	579	619	40
<i>Total Revenues</i>	<u>18,950,481</u>	<u>18,956,524</u>	<u>19,730,606</u>	<u>774,082</u>
<b>Expenses</b>				
Personal Services	6,551,269	6,874,700	6,537,469	337,231
Materials and Supplies	1,921,150	2,015,995	1,945,664	70,331
Contractual Services	2,060,539	2,343,590	908,094	1,435,496
Capital Outlay	4,452,830	4,491,338	4,152,273	339,065
Other	857,342	898,681	772,182	126,499
Debt Service:				
Principal Retirement	5,017,883	5,017,883	4,763,208	254,675
Interest and Fiscal Charges	1,643,944	1,643,943	1,205,244	438,699
<i>Total Expenses</i>	<u>22,504,957</u>	<u>23,286,130</u>	<u>20,284,134</u>	<u>3,001,996</u>
<i>Excess of Revenues Under Expenses</i> <i>    Before Transfers</i>	(3,554,476)	(4,329,606)	(553,528)	3,776,078
Transfers Out	(148,333)	(334,703)	0	334,703
<i>Net Change in Fund Equity</i>	(3,702,809)	(4,664,309)	(553,528)	4,110,781
<i>Fund Equity Beginning of Year</i>	21,846,915	21,846,915	21,846,915	0
Prior Year Encumbrances Appropriated	841,688	841,688	841,688	0
<i>Fund Equity End of Year</i>	<u>\$18,985,794</u>	<u>\$18,024,294</u>	<u>\$22,135,075</u>	<u>\$4,110,781</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Medina County Water District Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$13,480,617	\$13,480,617	\$13,944,412	\$463,795
Tap In Fees	566,394	566,394	536,101	(30,293)
OWDA Loan Issued	18,184,205	18,184,205	7,246,818	(10,937,387)
<i>Total Revenues</i>	<u>32,231,216</u>	<u>32,231,216</u>	<u>21,727,331</u>	<u>(10,503,885)</u>
<b>Expenses</b>				
Personal Services	2,364,976	2,366,000	2,291,129	74,871
Materials and Supplies	848,539	848,906	833,246	15,660
Contractual Services	8,300,930	8,303,957	7,244,588	1,059,369
Capital Outlay	17,178,372	17,178,504	6,148,083	11,030,421
Other	216,637	216,722	170,508	46,214
Debt Service:				
Principal Retirement	3,775,831	3,775,831	3,205,793	570,038
Interest and Fiscal Charges	900,000	900,000	662,009	237,991
<i>Total Expenses</i>	<u>33,585,285</u>	<u>33,589,920</u>	<u>20,555,356</u>	<u>13,034,564</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(1,354,069)	(1,358,704)	1,171,975	2,530,679
Transfers In	58,647	58,647	172,829	114,182
Transfers Out	(98,135)	(100,000)	0	100,000
<i>Net Change in Fund Equity</i>	(1,393,557)	(1,400,057)	1,344,804	2,744,861
<i>Fund Equity Beginning of Year</i>	5,678,612	5,678,612	5,678,612	0
Prior Year Encumbrances Appropriated	842,739	842,739	842,739	0
<i>Fund Equity End of Year</i>	<u>\$5,127,794</u>	<u>\$5,121,294</u>	<u>\$7,866,155</u>	<u>\$2,744,861</u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Solid Waste Management Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$9,060,599	\$9,225,267	\$8,709,845	(\$515,422)
Intergovernmental	3,222	3,281	3,140	(141)
OWDA Loan Issued	1,815,795	1,815,795	723,635	(1,092,160)
<i>Total Revenues</i>	10,879,616	11,044,343	9,436,620	(1,607,723)
<b>Expenses</b>				
Personal Services	441,587	458,300	424,448	33,852
Materials and Supplies	47,833	49,643	45,005	4,638
Contractual Services	7,857,763	8,157,035	7,843,059	313,976
Capital Outlay	2,009,748	2,015,218	911,454	1,103,764
Other	327,397	338,085	317,099	20,986
Debt Service:				
Principal Retirement	170,000	170,000	169,150	850
Interest and Fiscal Charges	65,000	65,000	56,466	8,534
<i>Total Expenses</i>	10,919,328	11,253,281	9,766,681	1,486,600
<i>Excess of Revenues Under Expenses Before Transfers</i>	(39,712)	(208,938)	(330,061)	(121,123)
Transfers In	271,015	30,274	0	(30,274)
Transfers Out	(337,953)	(172,829)	(172,829)	0
<i>Net Change in Fund Equity</i>	(106,650)	(351,493)	(502,890)	(151,397)
<i>Fund Equity Beginning of Year</i>	671,233	671,233	671,233	0
Prior Year Encumbrances Appropriated	726,165	726,165	726,165	0
<i>Fund Equity End of Year</i>	\$1,290,748	\$1,045,905	\$894,508	(\$151,397)

**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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Taxes	\$1,437,106	\$1,590,505	\$153,399
Intergovernmental	4,376,857	4,622,808	245,951
Rentals	221,465	233,848	12,383
Other	1,433	1,513	80
<i>Total Revenues</i>	<u>6,036,861</u>	<u>6,448,674</u>	<u>411,813</u>
<b>Expenditures</b>			
Current:			
Health			
ADAMH Board			
Personal Services	456,658	454,954	1,704
Materials and Supplies	33,129	31,920	1,209
Contractual Services	7,066,325	6,716,834	349,491
Capital Outlay	207,140	205,140	2,000
Other	121,929	80,393	41,536
Total Health	<u>7,885,181</u>	<u>7,489,241</u>	<u>395,940</u>
Employee Fringe Benefits			
ADAMH Board			
Fringe Benefits	79,356	71,285	8,071
PERS - County Share	63,876	63,690	186
Unemployment	10	0	10
Total Employee Fringe Benefits	<u>143,242</u>	<u>134,975</u>	<u>8,267</u>
<i>Total Expenditures</i>	<u>8,028,423</u>	<u>7,624,216</u>	<u>404,207</u>
<i>Excess of Revenues Under Expenditures</i>	(1,991,562)	(1,175,542)	816,020
<b>Other Financing Sources</b>			
Transfers In	<u>25,660</u>	<u>1,577</u>	<u>(24,083)</u>
<i>Net Change in Fund Balance</i>	(1,965,902)	(1,173,965)	791,937
<i>Fund Balance Beginning of Year</i>	5,527,833	5,527,833	0
Prior Year Encumbrances Appropriated	<u>855,137</u>	<u>855,137</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$4,417,068</u>	<u>\$5,209,005</u>	<u>\$791,937</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$235,748	\$252,902	\$17,154
Fines and Forfeitures	23,961	25,705	1,744
Intergovernmental	9,774,872	10,428,933	654,061
Interest	45,056	48,335	3,279
Other	235,363	246,783	11,420
<i>Total Revenues</i>	<u>10,315,000</u>	<u>11,002,658</u>	<u>687,658</u>
<b>Expenditures</b>			
Current:			
Public Works			
Engineer - Administration			
Personal Services	908,300	790,991	117,309
Materials and Supplies	10,719	10,294	425
Contractual Services	41,548	26,974	14,574
Capital Outlay	44,101	42,288	1,813
Other	4,069	3,069	1,000
Total Engineer - Administration	<u>1,008,737</u>	<u>873,616</u>	<u>135,121</u>
Engineer - Road			
Personal Services	1,969,000	1,692,061	276,939
Materials and Supplies	1,296,616	1,159,033	137,583
Contractual Services	6,382,852	5,288,992	1,093,860
Capital Outlay	1,021,173	1,012,687	8,486
Other	50,441	49,595	846
Total Engineer - Road	<u>10,720,082</u>	<u>9,202,368</u>	<u>1,517,714</u>
Engineer - Bridges and Culverts			
Personal Services	532,000	373,893	158,107
Materials and Supplies	266,920	266,920	0
Contractual Services	1,085,456	635,543	449,913
Capital Outlay	10,000	5,000	5,000
Other	5,000	2,000	3,000
Total Engineer - Bridges and Culverts	<u>1,899,376</u>	<u>1,283,356</u>	<u>616,020</u>
Total Public Works	<u>\$13,628,195</u>	<u>\$11,359,340</u>	<u>\$2,268,855</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Employee Fringe Benefits			
Engineer - Administration			
Fringe Benefits	\$189,975	\$124,500	\$65,475
PERS - County Share	132,500	109,927	22,573
Total Engineer - Administration	322,475	234,427	88,048
Engineer - Road			
Fringe Benefits	587,200	545,111	42,089
PERS - County Share	266,000	237,328	28,672
Unemployment	5,400	41	5,359
Total Engineer - Road	858,600	782,480	76,120
Engineer - Bridges and Culverts			
Fringe Benefits	13,850	8,108	5,742
PERS - County Share	79,800	52,428	27,372
Total Engineer - Bridges and Culverts	93,650	60,536	33,114
Total Employee Fringe Benefits	1,274,725	1,077,443	197,282
Debt Service:			
Principal Retirement	2,696	2,696	0
<i>Total Expenditures</i>	14,905,616	12,439,479	2,466,137
<i>Net Change in Fund Balance</i>	(4,590,616)	(1,436,821)	3,153,795
<i>Fund Balance Beginning of Year</i>	5,392,416	5,392,416	0
Prior Year Encumbrances Appropriated	1,219,199	1,219,199	0
<i>Fund Balance End of Year</i>	\$2,020,999	\$5,174,794	\$3,153,795



**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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$365,590	\$366,566	\$976
Intergovernmental	2,629,329	2,636,348	7,019
Other	101	101	0
<i>Total Revenues</i>	<u>2,995,020</u>	<u>3,003,015</u>	<u>7,995</u>
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Child Support Enforcement			
Personal Services	1,388,000	1,316,422	71,578
Materials and Supplies	7,744	7,255	489
Contractual Services	1,160,600	964,455	196,145
Capital Outlay	1,800	0	1,800
Other	135,500	106,188	29,312
Total General Government - Judicial	<u>2,693,644</u>	<u>2,394,320</u>	<u>299,324</u>
Employee Fringe Benefits			
Child Support Enforcement			
Fringe Benefits	438,000	419,553	18,447
PERS - County Share	195,500	183,216	12,284
Total Employee Fringe Benefits	<u>633,500</u>	<u>602,769</u>	<u>30,731</u>
<i>Total Expenditures</i>	<u>3,327,144</u>	<u>2,997,089</u>	<u>330,055</u>
<i>Net Change in Fund Balance</i>	(332,124)	5,926	338,050
<i>Fund Balance Beginning of Year</i>	622,112	622,112	0
Prior Year Encumbrances Appropriated	<u>13,422</u>	<u>13,422</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$303,410</u>	<u>\$641,460</u>	<u>\$338,050</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Taxes	\$2,523,900	\$2,650,841	\$126,941
Intergovernmental	3,589,647	3,712,698	123,051
<i>Total Revenues</i>	<u>6,113,547</u>	<u>6,363,539</u>	<u>249,992</u>
<b>Expenditures</b>			
Current:			
Human Services			
Children's Services Board			
Contractual Services	6,015,452	5,192,322	823,130
Capital Outlay	45,000	6,800	38,200
Other	186,105	129,957	56,148
<i>Total Expenditures</i>	<u>6,246,557</u>	<u>5,329,079</u>	<u>917,478</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(133,010)	1,034,460	1,167,470
<b>Other Financing Sources</b>			
Transfers In	42,767	2,629	(40,138)
<i>Net Change in Fund Balance</i>	(90,243)	1,037,089	1,127,332
<i>Fund Balance Beginning of Year</i>	1,584,046	1,584,046	0
Prior Year Encumbrances Appropriated	346,429	346,429	0
<i>Fund Balance End of Year</i>	<u>\$1,840,232</u>	<u>\$2,967,564</u>	<u>\$1,127,332</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$1,074,626	\$174,892	(\$899,734)
Other	43,012	7,000	(36,012)
<i>Total Revenues</i>	<u>1,117,638</u>	<u>181,892</u>	<u>(935,746)</u>
<b>Expenditures</b>			
Current:			
Economic Development and Assistance			
Community Development Program			
Personal Services	50,290	10,586	39,704
Contractual Services	999,499	182,405	817,094
Other	21,052	9,870	11,182
Total Economic Development and Assistance	<u>1,070,841</u>	<u>202,861</u>	<u>867,980</u>
Employee Fringe Benefits			
Community Development Program			
Fringe Benefits	1,146	233	913
PERS - County Share	7,296	1,482	5,814
Total Employee Fringe Benefits	<u>8,442</u>	<u>1,715</u>	<u>6,727</u>
<i>Total Expenditures</i>	<u>1,079,283</u>	<u>204,576</u>	<u>874,707</u>
<i>Net Change in Fund Balance</i>	38,355	(22,684)	(61,039)
<i>Fund Deficit Beginning of Year</i>	(45,230)	(45,230)	0
Prior Year Encumbrances Appropriated	<u>29,936</u>	<u>29,936</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$23,061</u>	<u>(\$37,978)</u>	<u>(\$61,039)</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$375,948	\$234,217	(\$141,731)
Interest	621	387	(234)
Other	26,924	16,774	(10,150)
<i>Total Revenues</i>	403,493	251,378	(152,115)
<b>Expenditures</b>			
Current:			
Economic Development and Assistance			
Community Housing Improvement			
Contractual Services	340,198	170,552	169,646
<i>Net Change in Fund Balance</i>	63,295	80,826	17,531
<i>Fund Deficit Beginning of Year</i>	(44,326)	(44,326)	0
<i>Fund Balance End of Year</i>	\$18,969	\$36,500	\$17,531

**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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$201,030	\$131,982	(\$69,048)
<b>Expenditures</b>			
Current:			
Public Safety			
Community Oriented Policing Services			
Personal Services	101,812	46,105	55,707
Materials and Supplies	2,026	2,026	0
Contractual Services	150,881	88,001	62,880
Capital Outlay	333,100	330,991	2,109
Other	31,871	10,763	21,108
Total Public Safety	619,690	477,886	141,804
Employee Fringe Benefits			
Community Safety Awareness			
Fringe Benefits	368	71	297
PERS - County Share	3,551	912	2,639
Total Employee Fringe Benefits	3,919	983	2,936
<i>Total Expenditures</i>	623,609	478,869	144,740
<i>Excess of Revenues Under Expenditures</i>	(422,579)	(346,887)	75,692
<b>Other Financing Sources</b>			
Transfers In	505,056	318,006	(187,050)
<i>Net Change in Fund Balance</i>	82,477	(28,881)	(111,358)
<i>Fund Deficit Beginning of Year</i>	(65,951)	(65,951)	0
<i>Prior Year Encumbrances Appropriated</i>	12,336	12,336	0
<i>Fund Balance (Deficit) End of Year</i>	\$28,862	(\$82,496)	(\$111,358)

**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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$5,128	\$2,452	(\$2,676)
Fines and Forfeitures	1,395	667	(728)
Intergovernmental	1,917,971	917,172	(1,000,799)
<i>Total Revenues</i>	<u>1,924,494</u>	<u>920,291</u>	<u>(1,004,203)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Community Crime Prevention:			
Personal Services	579,125	287,657	291,468
Materials and Supplies	10,002	0	10,002
Contractual Services	576,491	471,775	104,716
Other	539,696	297,907	241,789
Total Public Safety	<u>1,705,314</u>	<u>1,057,339</u>	<u>647,975</u>
Employee Fringe Benefits			
Victim Assistance Program:			
Fringe Benefits	143,583	62,163	81,420
PERS - County Share	81,531	37,433	44,098
Total Employee Fringe Benefits	<u>225,114</u>	<u>99,596</u>	<u>125,518</u>
<i>Total Expenditures</i>	<u>1,930,428</u>	<u>1,156,935</u>	<u>773,493</u>
<i>Net Change in Fund Balance</i>	(5,934)	(236,644)	(230,710)
<i>Fund Balance Beginning of Year</i>	11,939	11,939	0
Prior Year Encumbrances Appropriated	<u>149,802</u>	<u>149,802</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$155,807</u></u>	<u><u>(\$74,903)</u></u>	<u><u>(\$230,710)</u></u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Computer Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$1,087,787	\$445,140	(\$642,647)
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive			
Recorder's Computer			
Personal Services	65,000	47,538	17,462
Capital Outlay	100,235	16,335	83,900
Other	105,429	105,210	219
Total General Government - Legislative and Executive	270,664	169,083	101,581
General Government - Judicial			
Common Pleas Court			
Capital Outlay	2,000	0	2,000
Other	20,000	1,000	19,000
Total Common Pleas Court	22,000	1,000	21,000
Clerk of Courts			
Contractual Services	1,095,004	615,637	479,367
Capital Outlay	111,190	75,190	36,000
Other	103,510	103,510	0
Total Clerk of Courts	1,309,704	794,337	515,367
Juvenile Court			
Capital Outlay	500	0	500
Other	6,000	6,000	0
Total Juvenile Court	6,500	6,000	500
Probate Court			
Capital Outlay	2,000	0	2,000
Other	40,000	40,000	0
Total Probate Court	42,000	40,000	2,000
Total General Government - Judicial	1,380,204	841,337	538,867
Employee Fringe Benefits			
Record's Computer			
Fringe Benefits	11,400	6,374	5,026
PERS - County Share	9,100	6,655	2,445
Total Employee Fringe Benefits	20,500	13,029	7,471
<i>Total Expenditures</i>	1,671,368	1,023,449	647,919
<i>Net Change in Fund Balance</i>	(583,581)	(578,309)	5,272
<i>Fund Balance Beginning of Year</i>	554,102	554,102	0
Prior Year Encumbrances Appropriated	638,074	638,074	0
<i>Fund Balance End of Year</i>	\$608,595	\$613,867	\$5,272

**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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$274,829	\$198,468	(\$76,361)
Other	0	1,652	1,652
<i>Total Revenues</i>	<u>274,829</u>	<u>200,120</u>	<u>(74,709)</u>
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive			
Materials and Supplies	1,652	1,652	0
Contractual Services	16	16	0
Capital Outlay	35,424	35,424	0
Total General Government - Legislative and Executive	<u>37,092</u>	<u>37,092</u>	<u>0</u>
General Government - Judicial			
Capital Outlay	12,647	12,647	0
Public Safety			
Personal Services	1,822	0	1,822
Materials and Supplies	5,059	132	4,927
Capital Outlay	246,327	246,327	0
Other	31,192	29,000	2,192
Total Public Safety	<u>284,400</u>	<u>275,459</u>	<u>8,941</u>
Human Services			
Contractual Services	15,602	15,602	0
Other	9,016	9,016	0
Total Human Services	<u>24,618</u>	<u>24,618</u>	<u>0</u>
Employee Fringe Benefits			
Employee Fringe Benefits			
Fringe Benefits	29	0	29
PERS - County Share	233	0	233
Total Employee Fringe Benefits	<u>\$262</u>	<u>\$0</u>	<u>\$262</u>
<i>Total Expenditures</i>	<u>359,019</u>	<u>349,816</u>	<u>9,203</u>
<i>Excess of Revenues Under Expenditures</i>	(84,190)	(149,696)	(65,506)
<b>Other Financing Uses</b>			
Transfers Out	(157,153)	(144,842)	12,311
<i>Net Change in Fund Balance</i>	(241,343)	(294,538)	(53,195)
<i>Fund Balance Beginning of Year</i>	13,944	13,944	0
Prior Year Encumbrances Appropriated	255,255	255,255	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$27,856</u>	<u>(\$25,339)</u>	<u>(\$53,195)</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Taxes	\$898,616	\$893,350	(\$5,266)
Intergovernmental	148,127	147,259	(868)
Donations	10,213	10,153	(60)
<i>Total Revenues</i>	<u>1,056,956</u>	<u>1,050,762</u>	<u>(6,194)</u>
<b>Expenditures</b>			
Current:			
Human Services			
County Home			
Contractual Services	1,120,308	1,104,168	16,140
Capital Outlay	14,642	0	14,642
Other	43,699	42,830	869
<i>Total Expenditures</i>	<u>1,178,649</u>	<u>1,146,998</u>	<u>31,651</u>
<i>Net Change in Fund Balance</i>	(121,693)	(96,236)	25,457
<i>Fund Balance Beginning of Year</i>	442,108	442,108	0
Prior Year Encumbrances Appropriated	<u>3,641</u>	<u>3,641</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$324,056</u></u>	<u><u>\$349,513</u></u>	<u><u>\$25,457</u></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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$578,569	\$493,840	(\$84,729)
Other	433	370	(63)
<i>Total Revenues</i>	<u>579,002</u>	<u>494,210</u>	<u>(84,792)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Courthouse Security			
Personal Services	685,006	492,352	192,654
Materials and Supplies	35,243	34,830	413
Contractual Services	114,132	108,122	6,010
Capital Outlay	101,910	55,068	46,842
Other	422,156	217,183	204,973
Total Public Safety	<u>1,358,447</u>	<u>907,555</u>	<u>450,892</u>
Employee Fringe Benefits			
Courthouse Security			
Fringe Benefits	98,700	44,122	54,578
PERS - County Share	71,092	46,531	24,561
Total Employee Fringe Benefits	<u>169,792</u>	<u>90,653</u>	<u>79,139</u>
<i>Total Expenditures</i>	<u>1,528,239</u>	<u>998,208</u>	<u>530,031</u>
<i>Excess of Revenues Under Expenditures</i>	(949,237)	(503,998)	445,239
<b>Other Financing Sources</b>			
Transfers In	444,169	387,338	(56,831)
<i>Net Change in Fund Balance</i>	(505,068)	(116,660)	388,408
<i>Fund Balance Beginning of Year</i>	927,460	927,460	0
<i>Prior Year Encumbrances Appropriated</i>	<u>172,111</u>	<u>172,111</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$594,503</u></u>	<u><u>\$982,911</u></u>	<u><u>\$388,408</u></u>

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Ditch Maintenance Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Special Assessments	\$500,000	\$346,426	(\$153,574)
<b>Expenditures</b>			
Current:			
Public Works			
Ditch Maintenance			
Contractual Services	4,007,000	168,384	3,838,616
<i>Net Change in Fund Balance</i>	(3,507,000)	178,042	3,685,042
<i>Fund Balance Beginning of Year</i>	7,888,862	7,888,862	0
Prior Year Encumbrances Appropriated	36,033	36,033	0
<i>Fund Balance End of Year</i>	<u>\$4,417,895</u>	<u>\$8,102,937</u>	<u>\$3,685,042</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$375,786	\$323,784	(\$52,002)
Fines and Forfeitures	7,881	6,790	(1,091)
Donations	6,242	5,378	(864)
Other	2,960	2,550	(410)
<i>Total Revenues</i>	<u>392,869</u>	<u>338,502</u>	<u>(54,367)</u>
<b>Expenditures</b>			
Current:			
Health			
Animal Control			
Personal Services	188,096	160,050	28,046
Materials and Supplies	25,000	18,897	6,103
Contractual Services	94,891	64,882	30,009
Capital Outlay	3,000	179	2,821
Other	22,613	6,965	15,648
Total Health	<u>333,600</u>	<u>250,973</u>	<u>82,627</u>
Employee Fringe Benefits			
Animal Control			
Fringe Benefits	44,131	41,968	2,163
PERS - County Share	21,565	21,489	76
Total Employee Fringe Benefits	<u>65,696</u>	<u>63,457</u>	<u>2,239</u>
<i>Total Expenditures</i>	<u>399,296</u>	<u>314,430</u>	<u>84,866</u>
<i>Net Change in Fund Balance</i>	(6,427)	24,072	30,499
<i>Fund Balance Beginning of Year</i>	222,496	222,496	0
Prior Year Encumbrances Appropriated	<u>5,075</u>	<u>5,075</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$221,144</u></u>	<u><u>\$251,643</u></u>	<u><u>\$30,499</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Taxes	\$243,969	\$336,455	\$92,486
Other	26,781	36,933	10,152
<i>Total Revenues</i>	<u>270,750</u>	<u>373,388</u>	<u>102,638</u>
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive			
DRETAC Treasurer			
Personal Services	99,677	86,039	13,638
Materials and Supplies	2,500	1,356	1,144
Contractual Services	15,820	12,307	3,513
Capital Outlay	2,000	0	2,000
Other	2,000	409	1,591
Total General Government - Legislative and Executive	<u>121,997</u>	<u>100,111</u>	<u>21,886</u>
General Government - Judicial			
DRETAC Prosecutor			
Personal Services	40,065	39,120	945
Materials and Supplies	2,220	2,220	0
Contractual Services	26,565	25,613	952
Capital Outlay	5,000	5,000	0
Other	20,742	20,742	0
Total General Government - Judicial	<u>94,592</u>	<u>92,695</u>	<u>1,897</u>
Employee Fringe Benefits			
DRETAC Treasurer			
Fringe Benefits	13,541	9,005	4,536
PERS - County Share	13,954	10,782	3,172
Total DRETAC Treasurer	<u>27,495</u>	<u>19,787</u>	<u>7,708</u>
DRETAC Prosecutor			
Fringe Benefits	11,086	7,334	3,752
PERS - County Share	5,478	5,477	1
Total DRETAC Prosecutor	<u>16,564</u>	<u>12,811</u>	<u>3,753</u>
Total Employee Fringe Benefits	<u>44,059</u>	<u>32,598</u>	<u>11,461</u>
<i>Total Expenditures</i>	<u>260,648</u>	<u>225,404</u>	<u>35,244</u>
<i>Net Change in Fund Balance</i>	10,102	147,984	137,882
<i>Fund Balance Beginning of Year</i>	180,910	180,910	0
Prior Year Encumbrances Appropriated	<u>14,470</u>	<u>14,470</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$205,482</u>	<u>\$343,364</u>	<u>\$137,882</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Taxes	\$1,618,544	\$1,563,380	(\$55,164)
Intergovernmental	471,282	455,219	(16,063)
<i>Total Revenues</i>	<u>2,089,826</u>	<u>2,018,599</u>	<u>(71,227)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Drug Law Enforcement and Education			
Personal Services	324,972	274,690	50,282
Contractual Services	72,000	2,000	70,000
Other	31,248	0	31,248
Intergovernmental	1,900,000	1,900,000	0
Total Public Safety	<u>2,328,220</u>	<u>2,176,690</u>	<u>151,530</u>
Employee Fringe Benefits			
Drug Law Enforcement and Education			
Fringe Benefits	495	162	333
PERS - County Share	2,924	1,058	1,866
Total Employee Fringe Benefits	<u>3,419</u>	<u>1,220</u>	<u>2,199</u>
<i>Total Expenditures</i>	<u>2,331,639</u>	<u>2,177,910</u>	<u>153,729</u>
<i>Net Change in Fund Balance</i>	(241,813)	(159,311)	82,502
<i>Fund Balance Beginning of Year</i>	<u>1,008,062</u>	<u>1,008,062</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$766,249</u>	<u>\$848,751</u>	<u>\$82,502</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$650,678	\$262,842	(\$387,836)
Other	720	291	(429)
<i>Total Revenues</i>	<u>651,398</u>	<u>263,133</u>	<u>(388,265)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Emergency Management			
Personal Services	225,216	200,612	24,604
Materials and Supplies	13,800	11,334	2,466
Contractual Services	148,881	85,654	63,227
Capital Outlay	48,958	32,861	16,097
Other	728,365	20,895	707,470
Total Public Safety	<u>1,165,220</u>	<u>351,356</u>	<u>813,864</u>
Employee Fringe Benefits			
Emergency Management			
Fringe Benefits	51,665	35,616	16,049
PERS - County Share	31,628	28,004	3,624
Unemployment	200	0	200
Total Employee Fringe Benefits	<u>83,493</u>	<u>63,620</u>	<u>19,873</u>
<i>Total Expenditures</i>	<u>1,248,713</u>	<u>414,976</u>	<u>833,737</u>
<i>Excess of Revenues Under Expenditures</i>	(597,315)	(151,843)	445,472
<b>Other Financing Sources</b>			
Transfers In	<u>315,814</u>	<u>105,043</u>	<u>(210,771)</u>
<i>Net Change in Fund Balance</i>	(281,501)	(46,800)	234,701
<i>Fund Balance Beginning of Year</i>	369,063	369,063	0
Prior Year Encumbrances Appropriated	<u>28,646</u>	<u>28,646</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$116,208</u>	<u>\$350,909</u>	<u>\$234,701</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$43,405	\$54,875	\$11,470
Other	13,749	17,382	3,633
<i>Total Revenues</i>	<u>57,154</u>	<u>72,257</u>	<u>15,103</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Emergency Planning			
Contractual Services	20,100	6,560	13,540
Capital Outlay	10,000	3,600	6,400
Other	50,846	6,715	44,131
<i>Total Expenditures</i>	<u>80,946</u>	<u>16,875</u>	<u>64,071</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(23,792)</u>	<u>55,382</u>	<u>79,174</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	4,367	5,521	1,154
Transfers Out	(40,564)	(40,564)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(36,197)</u>	<u>(35,043)</u>	<u>1,154</u>
<i>Net Change in Fund Balance</i>	(59,989)	20,339	80,328
<i>Fund Balance Beginning of Year</i>	<u>93,235</u>	<u>93,235</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$33,246</u></u>	<u><u>\$113,574</u></u>	<u><u>\$80,328</u></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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$183,275	\$38,203	(\$145,072)
Interest	4,937	1,029	(3,908)
<i>Total Revenues</i>	<u>188,212</u>	<u>39,232</u>	<u>(148,980)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Drug Law Enforcement and Education			
Personal Services	2,284	2,028	256
Contractual Services	62,818	62,818	0
Capital Outlay	52,264	52,264	0
Other	92,042	25,365	66,677
Total Public Safety	<u>209,408</u>	<u>142,475</u>	<u>66,933</u>
Employee Fringe Benefits			
Drug Law Enforcement and Education			
Fringe Benefits	51	43	8
PERS - County Share	367	367	0
Total Employee Fringe Benefits	<u>418</u>	<u>410</u>	<u>8</u>
<i>Total Expenditures</i>	<u>209,826</u>	<u>142,885</u>	<u>66,941</u>
<i>Excess of Revenues Under Expenditures</i>	(21,614)	(103,653)	(82,039)
<b>Other Financing Sources</b>			
Transfers In	<u>301,365</u>	<u>62,818</u>	<u>(238,547)</u>
<i>Net Change in Fund Balance</i>	279,751	(40,835)	(320,586)
<i>Fund Balance Beginning of Year</i>	89,353	89,353	0
Prior Year Encumbrances Appropriated	<u>55,917</u>	<u>55,917</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$425,021</u></u>	<u><u>\$104,435</u></u>	<u><u>(\$320,586)</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$35,000	\$25,169	(\$9,831)
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Indigent Guardianship			
Other	111,372	40,348	71,024
<i>Net Change in Fund Balance</i>	(76,372)	(15,179)	61,193
<i>Fund Balance Beginning of Year</i>	111,023	111,023	0
Prior Year Encumbrances Appropriated	2,940	2,940	0
<i>Fund Balance End of Year</i>	<u>\$37,591</u>	<u>\$98,784</u>	<u>\$61,193</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$670	\$439	(\$231)
Intergovernmental	273,990	179,582	(94,408)
Donations	10,985	7,200	(3,785)
<i>Total Revenues</i>	<u>285,645</u>	<u>187,221</u>	<u>(98,424)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Juvenile Detention Center Donations			
Personal Services	52,194	52,194	0
Contractual Services	95,791	52,576	43,215
Other	10,598	8,287	2,311
Total Public Safety	<u>158,583</u>	<u>113,057</u>	<u>45,526</u>
Employee Fringe Benefits			
Juvenile Detention Center Donations			
Fringe Benefits	25,551	10,832	14,719
PERS - County Share	7,307	7,307	0
Total Employee Fringe Benefits	<u>32,858</u>	<u>18,139</u>	<u>14,719</u>
<i>Total Expenditures</i>	<u>191,441</u>	<u>131,196</u>	<u>60,245</u>
<i>Net Change in Fund Balance</i>	94,204	56,025	(38,179)
<i>Fund Deficit Beginning of Year</i>	(78,540)	(78,540)	0
Prior Year Encumbrances Appropriated	<u>6,319</u>	<u>6,319</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$21,983</u>	<u>(\$16,196)</u>	<u>(\$38,179)</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$303,143	\$224,732	(\$78,411)
Other	10,252	7,600	(2,652)
<i>Total Revenues</i>	<u>313,395</u>	<u>232,332</u>	<u>(81,063)</u>
<b>Expenditures</b>			
Current:			
Judicial			
Drug Law Enforcement and Education			
Personal Services	60,000	59,886	114
Materials and Supplies	2,000	597	1,403
Contractual Services	241,721	196,922	44,799
Capital Outlay	5,000	5,000	0
Other	6,000	0	6,000
Total Judicial	<u>314,721</u>	<u>262,405</u>	<u>52,316</u>
Employee Fringe Benefits			
Drug Law Enforcement and Education			
Fringe Benefits	21,250	20,026	1,224
PERS - County Share	10,000	8,384	1,616
Total Employee Fringe Benefits	<u>31,250</u>	<u>28,410</u>	<u>2,840</u>
<i>Total Expenditures</i>	<u>345,971</u>	<u>290,815</u>	<u>55,156</u>
<i>Excess of Revenues Under Expenditures</i>	(32,576)	(58,483)	(25,907)
<b>Other Financing Uses</b>			
Transfers Out	(1,000)	0	1,000
<i>Net Change in Fund Balance</i>	(33,576)	(58,483)	(24,907)
<i>Fund Balance Beginning of Year</i>	211,151	211,151	0
Prior Year Encumbrances Appropriated	9,937	9,937	0
<i>Fund Balance End of Year</i>	<u>\$187,512</u>	<u>\$162,605</u>	<u>(\$24,907)</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$70,000	\$32,048	(\$37,952)
<b>Expenditures</b>			
Current:			
Human Services			
Women's Shelter			
Contractual Services	62,027	62,027	0
<i>Net Change in Fund Balance</i>	7,973	(29,979)	(37,952)
<i>Fund Deficit Beginning of Year</i>	(17,081)	(17,081)	0
Prior Year Encumbrances Appropriated	32,103	32,103	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$22,995</u>	<u>(\$14,957)</u>	<u>(\$37,952)</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Taxes	\$326,577	\$1,060,337	\$733,760
Intergovernmental	367,373	311,199	(56,174)
Donations	47,798	38,748	(9,050)
Other	54,013	43,540	(10,473)
<i>Total Revenues</i>	<u>795,761</u>	<u>1,453,824</u>	<u>658,063</u>
<b>Expenditures</b>			
Current:			
Human Services			
Aging Disability Resource Center			
Personal Services	188,518	178,935	9,583
Contractual Services	212	212	0
Total Aging Disability Resource Center	<u>188,730</u>	<u>179,147</u>	<u>9,583</u>
Title III-B			
Personal Services	76,232	76,232	0
Materials and Supplies	1,552	1,482	70
Contractual Services	67,074	65,824	1,250
Total Title III-B	<u>144,858</u>	<u>143,538</u>	<u>1,320</u>
Title III-C			
Personal Services	170,338	159,904	10,434
Materials and Supplies	6,531	1,000	5,531
Contractual Services	1,247	1,247	0
Other	22,342	15,876	6,466
Total Title III-C	<u>200,458</u>	<u>178,027</u>	<u>22,431</u>
Donations			
Other	46,380	8,300	38,080
Activities			
Personal Services	65,163	64,204	959
Materials and Supplies	3,700	1,004	2,696
Contractual Services	84,775	50,797	33,978
Other	62,389	19,067	43,322
Total Activities	<u>216,027</u>	<u>135,072</u>	<u>80,955</u>
Home Delivered Meals			
Contractual Services	138,671	74,912	63,759
Other	3,185	0	3,185
Total Home Delivered Meals	<u>\$141,856</u>	<u>\$74,912</u>	<u>\$66,944</u>

(continued)

**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Office for Older Adults Fund (continued)*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Home Energy Assistance Program			
Personal Services	\$3,663	\$3,663	\$0
Medicare Improvements for Patients			
Personal Services	2,896	2,896	0
Senior Prevention Services			
Contractual Services	15,825	7,958	7,867
Other	47,952	20,198	27,754
Total Seniors Prevention Services	63,777	28,156	35,621
Adult Protective Services			
Personal Services	149,323	59,482	89,841
Materials and Supplies	4,000	4,000	0
Contractual Services	5,000	1,749	3,251
Other	4,710	1,000	3,710
Total Seniors Prevention Services	163,033	66,231	96,802
Total Human Services	1,171,678	819,942	351,736
Employee Fringe Benefits			
Aging Disability Resource Center			
Fringe Benefits	42,243	34,907	7,336
PERS - County Share	26,391	25,044	1,347
Total Aging Disability Resource Center	68,634	59,951	8,683
Title III-B			
Fringe Benefits	20,969	16,954	4,015
PERS - County Share	10,673	10,673	0
Total Title III-B	31,642	27,627	4,015
Title III-C			
Fringe Benefits	61,402	60,119	1,283
PERS - County Share	23,849	22,343	1,506
Total Title III-C	85,251	82,462	2,789
Activities			
Fringe Benefits	25,639	7,908	17,731
PERS - County Share	9,123	8,989	134
Total Activities	\$34,762	\$16,897	\$17,865

(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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Home Delivered Meals			
Fringe Benefits	\$20,000	\$0	\$20,000
Home Energy Assistance Program			
Fringe Benefits	102	102	0
PERS - County Share	520	520	0
Total Home Energy Assistance Program	622	622	0
Medicare Improvements for Patients			
Fringe Benefits	64	64	0
PERS - County Share	405	405	0
Total Medicare Improvements for Patients	469	469	0
Adult Protective Services			
Fringe Benefits	88,953	18,804	70,149
PERS - County Share	20,905	8,793	12,112
Total Adult Protective Services	109,858	27,597	82,261
Total Employee Fringe Benefits	351,238	215,625	135,613
<i>Total Expenditures</i>	1,522,916	1,035,567	487,349
<i>Excess of Revenues Over (Under) Expenditures</i>	(727,155)	418,257	1,145,412
<b>Other Financing Sources</b>			
Transfers In	18,091	2,035	(16,056)
<i>Net Change in Fund Balance</i>	(709,064)	420,292	1,129,356
<i>Fund Balance Beginning of Year</i>	775,368	775,368	0
Prior Year Encumbrances Appropriated	54,630	54,630	0
<i>Fund Balance End of Year</i>	\$120,934	\$1,250,290	\$1,129,356



**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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$1,124,439	\$448,180	(\$676,259)
Other	0	670	670
<i>Total Revenues</i>	<u>1,124,439</u>	<u>448,850</u>	<u>(675,589)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Sheriff			
Personal Services	110,052	60,052	50,000
Materials and Supplies	187	141	46
Contractual Services	999,060	252,670	746,390
Capital Outlay	31,533	28,869	2,664
Total Public Safety	<u>1,140,832</u>	<u>341,732</u>	<u>799,100</u>
Employee Fringe Benefits			
Sheriff			
Fringe Benefits	62,065	29,901	32,164
PERS - County Share	8,096	8,096	0
Total Employee Fringe Benefits	<u>70,161</u>	<u>37,997</u>	<u>32,164</u>
<i>Total Expenditures</i>	<u>1,210,993</u>	<u>379,729</u>	<u>831,264</u>
<i>Net Change in Fund Balance</i>	(86,554)	69,121	155,675
<i>Fund Balance Beginning of Year</i>	85,683	85,683	0
Prior Year Encumbrances Appropriated	<u>52,886</u>	<u>52,886</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$52,015</u></u>	<u><u>\$207,690</u></u>	<u><u>\$155,675</u></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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$2,403,500	\$2,944,525	\$541,025
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive			
Auditor - Real Estate Assessment			
Personal Services	525,000	519,720	5,280
Materials and Supplies	73,962	73,962	0
Contractual Services	814,851	358,728	456,123
Capital Outlay	56,774	56,774	0
Other	53,893	53,893	0
Total General Government - Legislative and Executive	1,524,480	1,063,077	461,403
Employee Fringe Benefits			
Auditor - Real Estate Assessment			
Fringe Benefits	173,800	129,583	44,217
PERS - County Share	80,000	69,381	10,619
Unemployment	10,000	2,452	7,548
Total Employee Fringe Benefits	263,800	201,416	62,384
<i>Total Expenditures</i>	1,788,280	1,264,493	523,787
<i>Net Change in Fund Balance</i>	615,220	1,680,032	1,064,812
<i>Fund Balance Beginning of Year</i>	6,168,260	6,168,260	0
Prior Year Encumbrances Appropriated	290,902	290,902	0
<i>Fund Balance End of Year</i>	\$7,074,382	\$8,139,194	\$1,064,812

**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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$64,240	\$46,512	(\$17,728)
Interest	760	550	(210)
<i>Total Revenues</i>	<u>65,000</u>	<u>47,062</u>	<u>(17,938)</u>
<b>Expenditures</b>			
Current:			
Economic Development and Assistance			
Revolving Loan			
Contractual Services	1,200	0	1,200
Other	32,751	0	32,751
<i>Total Expenditures</i>	<u>33,951</u>	<u>0</u>	<u>33,951</u>
<i>Net Change in Fund Balance</i>	31,049	47,062	16,013
<i>Fund Balance Beginning of Year</i>	<u>37,018</u>	<u>37,018</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$68,067</u></u>	<u><u>\$84,080</u></u>	<u><u>\$16,013</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$327,949	\$92,747	(\$235,202)
<b>Expenditures</b>			
Current:			
Public Safety			
Safe Communities Program			
Personal Services	90,783	48,142	42,641
Contractual Services	15,717	8,083	7,634
Other	133,201	40,000	93,201
Total Public Safety	239,701	96,225	143,476
Employee Fringe Benefits			
Safe Communities Program			
Fringe Benefits	1,331	678	653
PERS - County Share	16,342	8,714	7,628
Total Employee Fringe Benefits	17,673	9,392	8,281
<i>Total Expenditures</i>	257,374	105,617	151,757
<i>Excess of Revenues Over (Under) Expenditures</i>	70,575	(12,870)	(83,445)
<b>Other Financing Uses</b>			
Transfers Out	(17,890)	(17,890)	0
<i>Net Change in Fund Balance</i>	52,685	(30,760)	(83,445)
<i>Fund Balance Beginning of Year</i>	13,293	13,293	0
<i>Fund Balance (Deficit) End of Year</i>	\$65,978	(\$17,467)	(\$83,445)

**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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$25,747	\$15,712	(\$10,035)
Intergovernmental	1,465,541	894,355	(571,186)
<i>Total Revenues</i>	<u>1,491,288</u>	<u>910,067</u>	<u>(581,221)</u>
<b>Expenditures</b>			
Current:			
Human Services			
Shelter Care and Youth Services			
Personal Services	811,877	414,025	397,852
Contractual Services	736,527	337,096	399,431
Capital Outlay	22,500	2,000	20,500
Other	43,255	22,780	20,475
Total Human Services	<u>1,614,159</u>	<u>775,901</u>	<u>838,258</u>
Employee Fringe Benefits			
Shelter Care and Youth Services			
Fringe Benefits	201,168	84,747	116,421
PERS - County Share	106,595	57,963	48,632
Total Employee Fringe Benefits	<u>307,763</u>	<u>142,710</u>	<u>165,053</u>
<i>Total Expenditures</i>	<u>1,921,922</u>	<u>918,611</u>	<u>1,003,311</u>
<i>Excess of Revenues Under Expenditures</i>	(430,634)	(8,544)	422,090
<b>Other Financing Sources</b>			
Transfers In	154,137	0	(154,137)
<i>Net Change in Fund Balance</i>	(276,497)	(8,544)	267,953
<i>Fund Balance Beginning of Year</i>	543,325	543,325	0
Prior Year Encumbrances Appropriated	40,009	40,009	0
<i>Fund Balance End of Year</i>	<u>\$306,837</u>	<u>\$574,790</u>	<u>\$267,953</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Donations	\$412,402	\$355,443	(\$56,959)
<b>Expenditures</b>			
Current:			
Public Safety			
Sheriff Donations			
Other	381,397	265,526	115,871
<i>Net Change in Fund Balance</i>	31,005	89,917	58,912
<i>Fund Balance Beginning of Year</i>	50,125	50,125	0
Prior Year Encumbrances Appropriated	28,230	28,230	0
<i>Fund Balance End of Year</i>	<u>\$109,360</u>	<u>\$168,272</u>	<u>\$58,912</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$868,160	\$250,269	(\$617,891)
<b>Expenditures</b>			
Current:			
Public Safety			
Sheriff Special Projects			
Personal Services	278,800	226,528	52,272
Contractual Services	89,858	65,971	23,887
Total Public Safety	368,658	292,499	76,159
Employee Fringe Benefits			
Sheriff Special Projects			
PERS - County Share	50,802	38,852	11,950
<i>Total Expenditures</i>	419,460	331,351	88,109
<i>Net Change in Fund Balance</i>	448,700	(81,082)	(529,782)
<i>Fund Deficit Beginning of Year</i>	(250,896)	(250,896)	0
<i>Fund Balance (Deficit) End of Year</i>	\$197,804	(\$331,978)	(\$529,782)

**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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<b>Other Financing Uses</b>			
Transfers Out	<u>(85,534)</u>	<u>(5,257)</u>	<u>80,277</u>
<i>Net Change in Fund Balance</i>	(85,534)	(5,257)	80,277
<i>Fund Balance Beginning of Year</i>	<u>85,534</u>	<u>85,534</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$80,277</u></u>	<u><u>\$80,277</u></u>



**Medina County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Title IV-D Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$852,211	\$470,501	(\$381,710)
<b>Expenditures</b>			
Current:			
Human Services			
Title IV-D			
Personal Services	380,640	310,951	69,689
Materials and Supplies	6,400	3,036	3,364
Contractual Services	152,549	107,232	45,317
Capital Outlay	20,300	7,000	13,300
Other	5,200	3,588	1,612
Total Human Services	565,089	431,807	133,282
Employee Fringe Benefits			
Title IV-D			
Fringe Benefits	199,201	58,360	140,841
PERS - County Share	53,289	43,533	9,756
Total Employee Fringe Benefits	252,490	101,893	150,597
<i>Total Expenditures</i>	817,579	533,700	283,879
<i>Net Change in Fund Balance</i>	34,632	(63,199)	(97,831)
<i>Fund Deficit Beginning of Year</i>	(35,461)	(35,461)	0
Prior Year Encumbrances Appropriated	7,611	7,611	0
<i>Fund Balance (Deficit) End of Year</i>	\$6,782	(\$91,049)	(\$97,831)

**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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$1,199,810	\$579,184	(\$620,626)
Intergovernmental	4,437,993	2,480,263	(1,957,730)
Other	57,658	27,833	(29,825)
<i>Total Revenues</i>	<u>5,695,461</u>	<u>3,087,280</u>	<u>(2,608,181)</u>
<b>Expenditures</b>			
Current:			
Human Services			
Transportation			
Personal Services	1,171,545	1,163,904	7,641
Materials and Supplies	8,809	8,709	100
Contractual Services	1,397,112	881,177	515,935
Capital Outlay	62,800	0	62,800
Other	39,773	34,755	5,018
Total Human Services	<u>2,680,039</u>	<u>2,088,545</u>	<u>591,494</u>
Employee Fringe Benefits			
Transportation			
Fringe Benefits	144,105	137,750	6,355
PERS - County Share	154,605	151,967	2,638
Total Employee Fringe Benefits	<u>298,710</u>	<u>289,717</u>	<u>8,993</u>
<i>Total Expenditures</i>	<u>2,978,749</u>	<u>2,378,262</u>	<u>600,487</u>
<i>Net Change in Fund Balance</i>	2,716,712	709,018	(2,007,694)
<i>Fund Balance Beginning of Year</i>	1,200,185	1,200,185	0
Prior Year Encumbrances Appropriated	<u>111,521</u>	<u>111,521</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,028,418</u></u>	<u><u>\$2,020,724</u></u>	<u><u>(\$2,007,694)</u></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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$101,474	\$61,191	(\$40,283)
Donations	332	200	(132)
<i>Total Revenues</i>	<u>101,806</u>	<u>61,391</u>	<u>(40,415)</u>
<b>Expenditures</b>			
Current:			
Human Services			
Victim Assistance Program			
Personal Services	84,647	54,787	29,860
Materials and Supplies	3,841	2,472	1,369
Capital Outlay	1,018	1,018	0
Other	8,176	4,506	3,670
<i>Total Expenditures</i>	<u>97,682</u>	<u>62,783</u>	<u>34,899</u>
<i>Net Change in Fund Balance</i>	4,124	(1,392)	(5,516)
<i>Fund Deficit Beginning of Year</i>	(2,980)	(2,980)	0
Prior Year Encumbrances Appropriated	<u>1,837</u>	<u>1,837</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$2,981</u></u>	<u><u>(\$2,535)</u></u>	<u><u>(\$5,516)</u></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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$38,251	\$31,244	(\$7,007)
<b>Expenditures</b>			
Current:			
Human Services			
Webcheck Program			
Other	64,792	47,697	17,095
<i>Net Change in Fund Balance</i>	(26,541)	(16,453)	10,088
<i>Fund Balance Beginning of Year</i>	53,415	53,415	0
Prior Year Encumbrances Appropriated	10,948	10,948	0
<i>Fund Balance End of Year</i>	<u>\$37,822</u>	<u>\$47,910</u>	<u>\$10,088</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Taxes	\$936,941	\$1,009,793	\$72,852
Property Transfer Taxes	533,155	621,078	87,923
Intergovernmental	120,223	129,571	9,348
Rentals	215,800	315,484	99,684
Other	25,351	27,322	1,971
<i>Total Revenues</i>	<u>1,831,470</u>	<u>2,103,248</u>	<u>271,778</u>
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	3,175,000	3,175,000	0
Interest and Fiscal Charges	912,237	910,300	1,937
Bond Issuance Costs	333,197	333,197	0
<i>Total Expenditures</i>	<u>4,420,434</u>	<u>4,418,497</u>	<u>1,937</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,588,964)</u>	<u>(2,315,249)</u>	<u>273,715</u>
<b>Other Financing Sources</b>			
Premium on General Obligation Bonds Issued	1,399,450	1,399,450	0
Transfers In	567,039	611,128	44,089
<i>Total Other Financing Sources</i>	<u>1,966,489</u>	<u>2,010,578</u>	<u>44,089</u>
<i>Net Change in Fund Balance</i>	(622,475)	(304,671)	317,804
<i>Fund Balance Beginning of Year</i>	<u>662,319</u>	<u>662,319</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$39,844</u>	<u>\$357,648</u>	<u>\$317,804</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Special Assessments	\$94,043	\$44,087	(\$49,956)
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	30,000	30,000	0
Interest and Fiscal Charges	3,600	3,600	0
<i>Total Expenditures</i>	33,600	33,600	0
<i>Net Change in Fund Balance</i>	60,443	10,487	(49,956)
<i>Fund Deficit Beginning of Year</i>	(60,443)	(60,443)	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	(\$49,956)	(\$49,956)

**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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Capital Outlay			
Achievement Center Construction			
Contractual Services	1,131,633	750,328	381,305
<i>Excess of Revenues Under Expenditures</i>	(1,131,633)	(750,328)	381,305
<b>Other Financing Sources (Uses)</b>			
Transfers In	4,200,000	4,745,657	545,657
Transfers Out	(4,981,157)	0	4,981,157
<i>Total Other Financing Sources (Uses)</i>	(781,157)	4,745,657	5,526,814
<i>Net Change in Fund Balance</i>	(1,912,790)	3,995,329	5,908,119
<i>Fund Balance Beginning of Year</i>	1,713,280	1,713,280	0
Prior Year Encumbrances Appropriated	303,937	303,937	0
<i>Fund Balance End of Year</i>	\$104,427	\$6,012,546	\$5,908,119

**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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$3,000,000	\$1,138,253	(\$1,861,747)
<b>Expenditures</b>			
Capital Outlay	3,000,000	1,138,253	1,861,747
<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, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Highway ODOT Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$3,000,000	\$367,393	(\$2,632,607)
<b>Expenditures</b>			
Capital Outlay	3,000,000	367,393	2,632,607
<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, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Self Insurance Healthcare Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$13,455,472	\$12,546,401	(\$909,071)
Other	544,528	507,739	(36,789)
<i>Total Revenues</i>	<u>14,000,000</u>	<u>13,054,140</u>	<u>(945,860)</u>
<b>Expenses</b>			
Self-Insurance:			
Personal Services	175,000	168,392	6,608
Contractual Services	2,640,272	2,640,272	0
Claims and Judgments	10,553,718	10,553,718	0
Other	194,967	147,041	47,926
Total Self-Insurance	<u>13,563,957</u>	<u>13,509,423</u>	<u>54,534</u>
Employee Fringe Benefits:			
Fringe Benefits	470,643	456,177	14,466
PERS - County Share	17,500	17,312	188
Total Employee Fringe Benefits	<u>488,143</u>	<u>473,489</u>	<u>14,654</u>
<i>Total Expenses</i>	<u>14,052,100</u>	<u>13,982,912</u>	<u>69,188</u>
<i>Net Change in Fund Equity</i>	(52,100)	(928,772)	(876,672)
<i>Fund Equity Beginning of Year</i>	1,792,240	1,792,240	0
Prior Year Encumbrances Appropriated	<u>2,230</u>	<u>2,230</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,742,370</u></u>	<u><u>\$865,698</u></u>	<u><u>(\$876,672)</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$496,740	\$471,244	(\$25,496)
Other	3,260	3,093	(167)
<i>Total Revenues</i>	<u>500,000</u>	<u>474,337</u>	<u>(25,663)</u>
<b>Expenses</b>			
Workers' Compensation:			
Personal Services	171,162	168,360	2,802
Materials and Supplies	5,860	3,561	2,299
Contractual Services	128,173	118,271	9,902
Claims	155,338	107,983	47,355
Capital Outlay	23,197	23,197	0
Other	210,473	207,474	2,999
Total Workers' Compensation	<u>694,203</u>	<u>628,846</u>	<u>65,357</u>
Employee Fringe Benefits:			
Fringe Benefits	37,440	29,350	8,090
PERS - County Share	23,905	23,149	756
Total Employee Fringe Benefits	<u>61,345</u>	<u>52,499</u>	<u>8,846</u>
<i>Total Expenses</i>	<u>755,548</u>	<u>681,345</u>	<u>74,203</u>
<i>Net Change in Fund Equity</i>	(255,548)	(207,008)	48,540
<i>Fund Equity Beginning of Year</i>	544,296	544,296	0
Prior Year Encumbrances Appropriated	<u>57,420</u>	<u>57,420</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$346,168</u></u>	<u><u>\$394,708</u></u>	<u><u>\$48,540</u></u>

# STATISTICAL SECTION

# Statistical Section

This part of the Medina County, Ohio's Annual Comprehensive 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.

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

**Sources:** Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Reports for the relevant year.

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

	2021	2020	2019	2018 (1)
<b>Governmental Activities:</b>				
Net Investment in Capital Assets	\$70,361,789	\$66,903,510	\$62,409,560	\$59,756,314
Restricted:				
Debt Service	2,389,208	3,910,788	4,414,577	4,252,957
Capital Projects	942,174	18,199	0	439,434
Developmentally Disabled Education	27,881,134	27,292,555	25,375,671	22,652,701
County Schools Permanent Improvements	2,616,625	2,450,830	2,183,937	2,186,899
Public Assistance	260,338	0	199,866	0
ADAMH Operations	6,415,708	6,020,276	4,505,586	6,180,232
Road and Bridge Repairs	12,097,623	10,174,117	10,383,870	9,659,614
Child Support Enforcement	264,525	0	0	0
Children's Services	2,089,145	451,053	177,784	230,848
Community Development	39,563	20,339	0	0
Community Safety Awareness	40,992	244,339	278,430	183,616
Computer Upgrades	817,594	1,235,913	1,060,724	895,754
Convention and Visitors Bureau	97,558	56,736	111,435	94,728
County Home Operations	505,679	572,621	752,717	865,502
Courthouse Security	1,262,464	1,148,975	1,205,951	1,315,092
Ditch Maintenance	8,160,720	7,937,409	7,641,239	7,325,299
Dog and Kennel	221,911	181,756	0	0
Drug Enforcement	1,127,919	1,234,621	1,197,293	1,010,712
Economic Development	294,164	352,308	0	0
Emergency Management and Planning	456,703	436,358	495,545	382,344
Law Library	159,497	203,090	226,142	237,778
Older Adult Services	1,414,136	665,853	0	0
Real Estate Assessments	8,453,902	6,407,880	4,596,553	3,095,344
Shelter Care and Youth Services	608,557	491,091	464,256	407,282
Sheriff Operations	851,418	529,518	323,059	406,655
Social Services	129,401	618,130	0	0
Transportation	2,384,228	1,386,225	782,628	903,680
Other Purposes	542,732	420,594	960,429	818,012
Unclaimed Monies	162,879	142,939	147,975	47,257
Unrestricted (Deficit)	<u>(33,550,610)</u>	<u>(80,926,518)</u>	<u>(87,363,000)</u>	<u>(71,858,347)</u>
<i>Total Governmental Activities Net Position</i>	<u>119,499,676</u>	<u>60,581,505</u>	<u>42,532,227</u>	<u>51,489,707</u>
<b>Business-Type Activities:</b>				
Net Investment in Capital Assets	224,078,567	214,018,407	200,852,940	191,023,726
Unrestricted	<u>32,503,141</u>	<u>26,377,058</u>	<u>23,454,473</u>	<u>22,675,007</u>
<i>Total Business-Type Activities Net Position</i>	<u>256,581,708</u>	<u>240,395,465</u>	<u>224,307,413</u>	<u>213,698,733</u>
<b>Primary Government:</b>				
Net Investment in Capital Assets	294,440,356	280,921,917	263,262,500	250,780,040
Restricted	82,688,497	74,604,513	67,485,667	63,591,740
Unrestricted (Deficit)	<u>(1,047,469)</u>	<u>(54,549,460)</u>	<u>(63,908,527)</u>	<u>(49,183,340)</u>
<i>Total Primary Government Net Position</i>	<u>\$376,081,384</u>	<u>\$300,976,970</u>	<u>\$266,839,640</u>	<u>\$265,188,440</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.

2017 (2)	2016	2015	2014 (3)	2013	2012
\$52,707,349	\$48,140,122	\$49,326,620	\$51,937,761	\$52,344,708	\$51,616,330
3,454,309	3,067,338	3,603,402	3,815,126	3,697,889	3,656,020
1,065,865	605,841	0	0	90,565	87,588
21,818,972	22,327,937	20,372,092	18,450,174	17,205,442	14,041,395
1,998,778	1,984,040	1,971,136	1,879,008	1,697,954	1,581,960
145,742	491,718	934,741	1,462,348	1,599,905	1,468,574
6,408,299	5,872,410	5,509,155	5,326,872	5,041,596	4,692,177
8,950,549	8,092,672	7,251,198	7,015,444	7,429,257	6,795,554
0	0	0	0	0	69,549
115,327	0	0	0	0	0
0	0	0	0	0	0
473,000	0	0	0	0	0
600,224	0	0	0	0	0
0	0	0	0	0	0
897,496	856,038	843,932	764,597	936,795	1,049,643
1,132,695	1,043,046	958,268	792,117	672,029	722,452
6,984,103	6,701,943	6,370,268	6,088,884	5,700,452	5,318,459
0	0	0	0	0	0
927,392	907,235	1,022,056	963,301	1,103,516	1,395,717
0	0	0	0	0	0
447,165	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
7,386,254	5,308,156	3,779,714	1,775,067	4,988,365	3,575,349
425,855	597,591	620,247	551,317	556,257	421,435
0	0	0	0	0	0
0	0	0	0	0	0
357,732	0	0	0	0	0
1,061,546	3,911,910	3,163,270	2,708,077	2,467,212	3,038,371
47,577	64,717	62,147	83,095	62,326	60,919
(66,867,732)	(28,436,377)	(28,955,694)	(29,403,927)	7,545,676	4,439,452
50,538,497	81,536,337	76,832,552	74,209,261	113,139,944	104,030,944
193,293,164	186,350,512	181,276,648	176,421,690	174,456,514	173,421,462
18,953,178	24,289,779	22,704,490	18,524,735	15,170,203	12,745,247
212,246,342	210,640,291	203,981,138	194,946,425	189,626,717	186,166,709
246,000,513	234,490,634	230,603,268	228,359,451	226,801,222	225,037,792
64,698,880	61,832,592	56,461,626	51,675,427	53,249,560	47,975,162
(47,914,554)	(4,146,598)	(6,251,204)	(10,879,192)	22,715,879	17,184,699
\$262,784,839	\$292,176,628	\$280,813,690	\$269,155,686	\$302,766,661	\$290,197,653

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

	2021	2020	2019	2018 (1) (2)
<b>Program Revenues</b>				
<b>Governmental Activities:</b>				
Charges for Services:				
General Government:				
Legislative and Executive	\$6,500,298	\$5,283,448	\$5,706,411	\$5,852,143
Judicial	2,865,728	3,256,513	2,733,242	3,065,105
Public Safety	5,784,008	4,524,678	5,213,893	5,098,698
Public Works	805,261	737,385	1,032,457	1,420,746
Health	614,185	614,075	630,415	506,261
Human Services	1,558,498	1,565,268	1,513,677	2,457,118
Economic Developmental and Assistance - Primary Government	20,862	192,571	13,943	94,794
Economic Developmental and Assistance - External Government	81,283	85,073	91,772	69,331
Subtotal - Charges for Services	<u>18,230,123</u>	<u>16,259,011</u>	<u>16,935,810</u>	<u>18,564,196</u>
Operating Grants and Contributions:				
General Government				
Legislative and Executive	201,253	1,180,569	55,909	99,575
Judicial	2,908,241	2,618,409	2,173,189	1,726,977
Public Safety	3,594,781	7,579,519	3,312,253	2,690,005
Public Works	11,126,095	9,258,717	10,230,266	8,601,812
Health	13,596,648	11,860,836	11,119,063	11,721,158
Human Services	14,357,316	14,702,376	12,231,936	11,792,812
Economic Developmental and Assistance - Primary Government	319,735	4,247,647	621,387	872,553
Economic Developmental and Assistance - External Government	125,000	0	0	0
Subtotal - Operating Grants and Contributions	<u>46,229,069</u>	<u>51,448,073</u>	<u>39,744,003</u>	<u>37,504,892</u>
Capital Grants and Contributions:				
Public Works	<u>1,644,751</u>	<u>2,574,949</u>	<u>4,313,047</u>	<u>4,017,966</u>
<i>Total Governmental Activities Program Revenues</i>	<u>66,103,943</u>	<u>70,282,033</u>	<u>60,992,860</u>	<u>60,087,054</u>
<b>Business-Type Activities:</b>				
Charges for Services:				
Sewer	18,908,698	19,345,128	18,724,850	18,726,085
Water	13,928,948	13,163,863	11,466,514	10,696,945
Solid Waste	8,543,204	8,189,531	7,453,091	7,191,854
Subtotal - Charges for Services	<u>41,380,850</u>	<u>40,698,522</u>	<u>37,644,455</u>	<u>36,614,884</u>
Operating Grants and Contributions:				
Sewer	24,992	106,157	0	0
Water	1,032	45,721	0	0
Solid Waste	6,880	8,477	0	0
Subtotal - Operating Grants and Contributions	<u>32,904</u>	<u>160,355</u>	<u>0</u>	<u>0</u>
Capital Grants and Contributions				
Sewer	6,171,468	6,176,930	4,436,295	2,216,859
Water	3,275,505	6,884,300	5,764,109	1,668,954
Solid Waste	0	0	0	0
Subtotal - Capital Grants and Contributions	<u>9,446,973</u>	<u>13,061,230</u>	<u>10,200,404</u>	<u>3,885,813</u>
<i>Total Business-Type Activities Program Revenues</i>	<u>50,860,727</u>	<u>53,920,107</u>	<u>47,844,859</u>	<u>40,500,697</u>
<i>Total Primary Government Program Revenues</i>	<u>\$116,964,670</u>	<u>\$124,202,140</u>	<u>\$108,837,719</u>	<u>\$100,587,751</u>



2017	2016	2015 (3)	2014	2013	2012
\$5,658,466	\$4,987,967	\$5,179,381	\$4,865,065	\$4,743,548	\$4,923,825
2,748,356	2,764,913	2,216,188	2,689,680	2,551,986	2,327,476
4,837,236	4,071,324	4,226,902	4,168,766	4,472,812	3,968,673
1,111,182	498,960	679,355	1,017,213	1,857,910	3,184,827
493,605	509,936	484,109	536,051	562,545	565,435
1,900,462	1,728,432	1,741,001	1,764,018	1,867,553	1,978,327
23,535	25,239	40,108	191,730	25,632	79,245
78,482	78,157	69,401	77,314	90,386	68,851
16,851,324	14,664,928	14,636,445	15,309,837	16,172,372	17,096,659
169,643	1,371,973	1,241,089	930,338	930,937	1,572,200
1,758,972	2,083,063	2,040,429	1,896,460	1,925,589	1,876,175
3,075,001	2,641,224	2,773,337	2,240,682	1,799,149	1,817,315
8,166,848	7,990,427	7,892,218	8,115,232	7,719,936	7,662,866
11,005,253	12,179,355	10,982,043	11,824,967	11,019,737	10,621,977
9,117,043	9,428,138	9,388,654	9,392,717	8,665,887	8,665,279
86,577	353,241	170,512	373,129	403,129	914,809
0	0	0	0	0	0
33,379,337	36,047,421	34,488,282	34,773,525	32,464,364	33,130,621
3,869,459	2,001,913	3,329,407	2,503,095	2,387,143	1,900,214
54,100,120	52,714,262	52,454,134	52,586,457	51,023,879	52,127,494
18,169,114	15,035,396	14,856,464	14,472,042	14,276,440	13,766,883
10,528,259	10,042,272	9,199,490	7,617,602	7,723,358	8,251,923
6,784,157	6,089,808	6,716,244	8,460,604	8,231,460	7,903,489
35,481,530	31,167,476	30,772,198	30,550,248	30,231,258	29,922,295
0	0	0	0	0	158,211
0	0	0	0	0	0
0	0	0	0	0	49,042
0	0	0	0	0	207,253
3,268,115	6,581,393	6,316,994	5,717,169	4,850,267	4,838,531
1,518,456	4,148,956	5,126,242	1,355,270	1,530,428	3,334,964
0	2,763	2,763	0	0	0
4,786,571	10,733,112	11,445,999	7,072,439	6,380,695	8,173,495
40,268,101	41,900,588	42,218,197	37,622,687	36,611,953	38,303,043
\$94,368,221	\$94,614,850	\$94,672,331	\$90,209,144	\$87,635,832	\$90,430,537

(continued)

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

	2021	2020	2019	2018 (1) (2)
<b>Expenses</b>				
Governmental Activities:				
General Government:				
Legislative and Executive	\$25,092,216	\$30,422,051	\$29,752,085	\$32,952,597
Judicial	7,132,918	14,929,977	14,558,090	12,523,490
Public Safety	15,113,564	26,657,235	31,398,868	26,525,805
Public Works	8,815,776	11,584,426	12,818,941	9,055,407
Health	22,309,307	25,732,601	31,925,768	30,636,801
Human Services	12,576,592	20,803,880	20,400,212	19,051,871
Economic Developmental and Assistance - Primary Government	767,787	4,658,764	1,186,032	944,276
Economic Developmental and Assistance - External Government	399,300	266,300	362,000	242,032
Interest and Fiscal Charges	913,039	308,925	354,264	279,717
<i>Total Governmental Activities Expenses</i>	<u>93,120,499</u>	<u>135,364,159</u>	<u>142,756,260</u>	<u>132,211,996</u>
Business-Type Activities:				
Sewer	12,667,814	18,822,458	19,840,515	21,220,501
Water	13,508,759	10,475,061	9,396,337	9,213,009
Solid Waste	8,615,028	8,570,361	7,999,327	8,650,015
<i>Total Business-Type Activities Expenses</i>	<u>34,791,601</u>	<u>37,867,880</u>	<u>37,236,179</u>	<u>39,083,525</u>
<i>Total Primary Government Expenses</i>	<u>127,912,100</u>	<u>173,232,039</u>	<u>179,992,439</u>	<u>171,295,521</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(27,016,556)	(65,082,126)	(81,763,400)	(72,124,942)
Business-Type Activities	16,069,126	16,052,227	10,608,680	1,417,172
<i>Total Primary Government Net Expense</i>	<u>(10,947,430)</u>	<u>(49,029,899)</u>	<u>(71,154,720)</u>	<u>(70,707,770)</u>
<b>General Revenues, Transfers and Gain on Sale of Capital Assets</b>				
Governmental Activities				
Taxes:				
Property Taxes Levied For:				
General Purposes	12,572,982	12,367,589	10,513,875	10,801,772
Achievement Center	17,696,240	17,305,070	16,095,625	16,226,059
Convention and Visitors Bureau	390,408	215,729	430,873	0
County Home	921,657	903,093	840,556	834,823
DRETAC	338,374	234,724	280,426	288,175
Drug Enforcement	1,612,918	1,580,438	1,470,924	1,461,007
Social Services	5,442,236	5,387,423	0	0
Debt Service	1,081,074	966,001	679,137	538,618
Sales Taxes Levied for:				
General Purposes	16,778,372	14,868,685	14,110,272	13,558,441
Achievement Center	20,664	17,933	17,108	17,372
School Sales Tax	16,776,560	14,864,771	14,107,101	13,556,260
Port Authority	0	0	0	0
Property Transfer Taxes	3,677,547	3,115,731	2,789,322	2,938,887
Grants and Entitlements not Restricted to Specific Programs	6,417,703	5,672,507	4,565,986	6,656,517
Unrestricted Contributions	0	0	0	0
Interest	(661,801)	3,442,652	4,202,622	2,098,764
Miscellaneous	2,869,793	2,690,029	2,475,054	1,744,871
Transfers	0	0	0	0
<i>Total Governmental Activities</i>	<u>85,934,727</u>	<u>83,632,375</u>	<u>72,578,881</u>	<u>70,721,566</u>
Business-Type Activities				
Interest	0	0	0	191
Gain on Sale of Capital Assets	0	0	0	0
Equity Gain on Joint Venture	116,498	35,825	0	0
Miscellaneous	619	0	0	0
Transfers	0	0	0	0
<i>Total Business-Type Activities</i>	<u>117,117</u>	<u>35,825</u>	<u>0</u>	<u>191</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>86,051,844</u>	<u>83,668,200</u>	<u>72,578,881</u>	<u>70,721,757</u>
<b>Change in Net Position</b>				
Governmental Activities	58,918,171	18,550,249	(9,184,519)	(1,403,376)
Business-Type Activities	16,186,243	16,088,052	10,608,680	1,417,363
<i>Total Primary Government Change in Net Position</i>	<u>\$75,104,414</u>	<u>\$34,638,301</u>	<u>\$1,424,161</u>	<u>\$13,987</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.

2017	2016	2015 (3)	2014	2013	2012
\$26,949,702	\$26,850,442	\$27,065,557	\$29,280,582	\$22,721,979	\$23,878,766
12,674,683	11,741,613	10,828,349	11,226,697	10,504,510	10,238,925
26,542,908	22,445,001	21,611,978	20,403,238	19,935,172	19,035,208
9,305,341	9,452,127	11,334,359	11,281,321	9,318,106	9,428,251
28,109,098	26,746,760	25,217,869	26,153,247	23,500,070	23,903,568
18,800,714	17,098,026	16,893,025	16,208,862	14,853,813	14,070,191
263,233	574,702	337,287	480,672	562,966	848,556
283,444	279,853	281,862	282,105	297,347	238,511
287,249	297,394	291,290	193,361	221,278	242,479
123,216,372	115,485,918	113,861,576	115,510,085	101,915,241	101,884,455
17,321,103	19,001,448	18,139,032	18,303,839	17,704,136	18,655,862
9,520,230	10,334,207	9,351,461	8,533,493	8,537,490	8,899,469
7,194,568	6,609,794	6,173,325	8,288,319	7,155,181	7,369,582
34,035,901	35,945,449	33,663,818	35,125,651	33,396,807	34,924,913
157,252,273	151,431,367	147,525,394	150,635,736	135,312,048	136,809,368
(69,116,252)	(62,771,656)	(61,407,442)	(62,923,628)	(50,891,362)	(49,756,961)
6,232,200	5,955,139	8,554,379	2,497,036	3,215,146	3,378,130
(62,884,052)	(56,816,517)	(52,853,063)	(60,426,592)	(47,676,216)	(46,378,831)
10,358,370	9,744,375	9,226,725	9,262,556	9,427,691	9,535,503
15,413,744	15,615,644	14,936,096	14,989,768	15,036,104	12,428,697
0	0	0	0	0	0
800,731	804,375	773,456	767,968	770,424	760,346
310,488	374,738	373,652	423,613	404,672	461,458
1,409,153	1,370,654	1,353,528	1,343,997	1,340,668	1,338,971
0	0	0	0	0	0
764,510	706,574	824,578	675,639	623,450	623,422
13,123,139	12,879,270	12,485,531	11,689,193	10,886,301	10,489,333
21,229	16,075	13,506	13,474	12,544	11,634
13,108,974	12,856,337	12,437,723	11,669,906	10,868,663	10,478,018
0	0	535	1,922	0	0
2,519,872	2,590,112	2,302,491	1,876,448	1,935,556	1,614,330
5,304,972	5,508,104	5,287,419	4,582,953	5,752,786	3,246,309
0	0	0	100	0	0
1,218,661	844,032	796,269	524,188	249,996	379,767
2,762,629	3,661,465	3,219,224	2,882,150	2,691,507	2,613,617
93,087	0	0	0	0	0
67,209,559	66,971,755	64,030,733	60,703,875	60,000,362	53,981,405
212	0	0	0	0	0
0	0	226,574	0	0	0
0	0	0	0	0	0
308,060	704,014	253,760	315,523	244,862	74,413
(93,087)	0	0	0	0	0
215,185	704,014	480,334	315,523	244,862	74,413
67,424,744	67,675,769	64,511,067	61,019,398	60,245,224	54,055,818
(1,906,693)	4,200,099	2,623,291	(2,219,753)	9,109,000	4,224,444
6,447,385	6,659,153	9,034,713	2,812,559	3,460,008	3,452,543
\$4,540,692	\$10,859,252	\$11,658,004	\$592,806	\$12,569,008	\$7,676,987

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

	2021	2020	2019	2018
<b>General Fund</b>				
Nonspendable	\$6,198,742	\$6,472,406	\$6,449,696	\$5,921,556
Restricted	41,874	57,656	104,463	133,244
Assigned	6,606,349	9,060,433	715,287	3,716,482
Unassigned (Deficit)	16,823,022	12,226,204	9,435,825	6,408,598
<b>Total General Fund</b>	<u>29,669,987</u>	<u>27,816,699</u>	<u>16,705,271</u>	<u>16,179,880</u>
<b>All Other Governmental Funds</b>				
Nonspendable	500,605	452,064	486,488	346,869
Restricted	102,651,082	67,898,004	60,029,466	57,129,637
Assigned	6,213,723	2,017,217	370,149	116,254
Unassigned (Deficit)	(945,418)	(2,490,735)	(1,549,021)	(2,296,243)
<b>Total All Other Governmental Funds</b>	<u>108,419,992</u>	<u>67,876,550</u>	<u>59,337,082</u>	<u>55,296,517</u>
<b>Total Governmental Funds</b>	<u>\$138,089,979</u>	<u>\$95,693,249</u>	<u>\$76,042,353</u>	<u>\$71,476,397</u>

Note: During 2011, the County implemented GASB 54.

2017	2016	2015	2014	2013	2012
\$4,380,516	\$164,280	\$147,014	\$190,444	\$132,599	\$137,065
136,340	142,287	138,738	130,198	129,411	113,066
3,220,223	361,869	0	329,517	450,385	325,330
1,291,917	9,300,556	7,777,693	6,913,621	7,544,859	6,762,811
9,028,996	9,968,992	8,063,445	7,563,780	8,257,254	7,338,272
316,836	578,972	633,127	468,279	379,828	506,133
59,581,381	56,701,891	51,246,104	46,054,425	47,684,254	42,018,554
72,542	304,655	419,591	534,747	300,501	372,907
(1,101,703)	(639,862)	(740,047)	(762,214)	(969,147)	(1,309,345)
58,869,056	56,945,656	51,558,775	46,295,237	47,395,436	41,588,249
\$67,898,052	\$66,914,648	\$59,622,220	\$53,859,017	\$55,652,690	\$48,926,521

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

	2021	2020	2019	2018
<b>Revenues</b>				
Property and Other Taxes	\$39,114,161	\$37,918,976	\$30,333,055	\$30,173,294
Sales Taxes	33,575,596	29,751,389	28,234,481	27,132,073
Property Transfer Taxes	3,677,547	3,115,731	2,789,322	2,938,887
Charges for Services	15,695,069	14,989,313	14,297,500	16,457,217
Licenses and Permits	1,111,265	1,102,380	1,092,959	9,378
Fines and Forfeitures	406,718	375,849	433,352	579,091
Intergovernmental	53,295,010	59,634,581	46,888,889	47,009,477
Special Assessments	393,300	434,146	479,945	442,713
Interest	(827,088)	3,756,624	4,022,576	2,098,764
Rentals	603,683	586,357	480,436	480,285
Donations	449,375	351,859	392,525	387,199
Other	2,358,961	2,428,007	2,460,154	1,744,871
<i>Total Revenues</i>	<u>149,853,597</u>	<u>154,445,212</u>	<u>131,905,194</u>	<u>129,453,249</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	29,671,286	28,610,703	26,937,035	31,338,801
Judicial	12,319,495	13,715,559	12,109,634	11,972,190
Public Safety	26,992,953	24,982,320	26,233,573	24,319,400
Public Works	10,436,714	10,550,376	10,864,222	9,005,632
Health	27,826,352	24,806,072	26,637,642	28,684,146
Human Services	18,300,227	19,712,474	17,352,386	17,971,004
Economic Development and Assistance	776,709	4,657,740	1,182,848	942,868
Capital Outlay	9,671,406	5,513,553	4,403,439	7,338,165
Intergovernmental	399,300	266,300	362,000	242,032
Debt Service:				
Principal Retirement	3,211,329	1,173,880	863,993	865,456
Capital Appreciation Bond Interest	0	0	30,082	0
Interest and Fiscal Charges	928,700	329,049	374,063	298,636
Bond Issuance Costs	333,197	0	0	0
<i>Total Expenditures</i>	<u>140,867,668</u>	<u>134,318,026</u>	<u>127,350,917</u>	<u>132,978,330</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>8,985,929</u>	<u>20,127,186</u>	<u>4,554,277</u>	<u>(3,525,081)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	11,351	24,681	11,679	31,760
Loans Issued	0	0	0	0
General Obligation Notes Issued	0	0	0	0
General Obligation Bonds Issued	32,000,000	0	0	0
Premium on General Obligation Bonds Issued	1,399,450	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	10,060,159	4,139,673	3,556,657	2,965,655
Transfers Out	(10,060,159)	(4,139,673)	(3,556,657)	(2,965,655)
<i>Total Other Financing Sources (Uses)</i>	<u>33,410,801</u>	<u>24,681</u>	<u>11,679</u>	<u>31,760</u>
<i>Net Change in Fund Balances</i>	<u>\$42,396,730</u>	<u>\$20,151,867</u>	<u>\$4,565,956</u>	<u>(\$3,493,321)</u>
Debt Service as a Percentage of Noncapital Expenditures	3.2%	1.2%	1.0%	0.9%

2017	2016	2015	2014	2013	2012
\$29,235,265	\$28,239,623	\$27,610,091	\$28,003,392	\$27,864,014	\$24,621,869
26,253,342	25,751,682	24,937,295	23,374,495	21,767,508	20,978,985
2,519,872	2,590,112	2,302,491	1,876,448	1,935,556	1,614,330
15,037,759	13,669,218	14,218,260	14,504,196	14,881,065	15,352,936
4,667	13,048	11,904	8,950	6,516	6,057
874,764	599,233	529,441	600,058	531,661	487,268
42,467,624	43,179,262	42,552,561	40,683,547	39,920,060	39,613,270
435,477	558,659	548,312	724,542	973,069	940,211
1,218,661	844,032	796,269	524,188	249,996	379,767
216,636	215,459	197,722	175,793	174,220	203,876
323,533	373,874	326,832	234,764	210,949	203,953
2,762,629	3,661,465	3,219,224	2,882,150	2,691,507	2,613,617
121,350,229	119,695,667	117,250,402	113,592,523	111,206,121	107,016,139
25,626,463	25,540,762	25,670,117	28,461,033	22,131,746	22,545,523
11,176,574	11,243,394	10,909,164	11,205,734	10,802,232	10,488,542
23,387,360	21,026,469	20,991,977	20,219,878	19,838,481	18,606,683
8,628,379	8,185,016	8,714,137	9,861,052	7,990,560	8,455,132
27,159,196	26,380,875	24,508,549	25,740,292	23,288,658	23,387,209
17,247,418	16,630,309	16,170,902	15,615,537	14,843,524	13,679,537
263,233	574,702	337,287	480,672	562,966	845,603
4,006,840	3,607,398	8,391,180	2,687,712	3,567,340	3,518,525
283,444	279,853	281,862	282,105	297,347	238,511
930,042	925,403	630,686	728,915	927,942	1,975,759
0	0	0	0	0	0
304,408	312,744	281,338	199,018	229,156	305,101
0	0	247,383	0	0	0
119,013,357	114,706,925	117,134,582	115,481,948	104,479,952	104,046,125
2,336,872	4,988,742	115,820	(1,889,425)	6,726,169	2,970,014
0	0	0	14,862	0	37,411
0	0	0	80,890	0	0
0	0	0	0	0	0
0	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)
2,997,497	1,846,790	1,931,652	2,338,008	2,058,579	1,802,626
(2,904,410)	(1,846,790)	(1,931,652)	(2,338,008)	(2,058,579)	(1,802,626)
93,087	1,800,000	5,647,383	95,752	0	1,607,242
\$2,429,959	\$6,788,742	\$5,763,203	(\$1,793,673)	\$6,726,169	\$4,577,256
1.1%	1.1%	0.8%	0.8%	1.1%	2.3%

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

	2021	2020	2019	2018
<b>Unvoted Millage</b>				
Operating	\$2.310000	\$2.320000	\$2.350000	\$2.380000
Bond	0.190000	0.180000	0.150000	0.120000
<b>Voted Millage - by levy</b>				
2000 Developmental and Disabilities - Continuing				
Residential/Agricultural Real	0.659058	0.660902	0.743351	0.745323
Commercial/Industrial and Public Utility Real	0.692228	0.688202	0.745108	0.745623
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
2010 Developmental and Disabilities - 10 Year				
Residential/Agricultural Real	0.914416	0.916975	1.313690	1.034106
Commercial/Industrial and Public Utility Real	1.000970	0.995149	1.077435	1.078181
General Business and Public Utility Personal	1.120000	1.120000	1.120000	1.120000
2012 Developmental and Disabilities - Continuing				
Residential/Agricultural Real	1.551241	1.555583	1.749645	1.754287
Commercial/Industrial and Public Utility Real	1.698075	1.688199	1.827792	1.829057
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
2007 ANTI-DRUG - 5 Year				
Residential/Agricultural Real	0.285755	0.286554	0.322303	0.323158
Commercial/Industrial and Public Utility Real	0.312803	0.310984	0.336698	0.336931
General Business and Public Utility Personal	0.350000	0.350000	0.350000	0.350000
2007 County Home - 5 Year				
Residential/Agricultural Real	0.163288	0.163745	0.184173	0.184661
Commercial/Industrial and Public Utility Real	0.178744	0.177705	0.192399	0.192532
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	0.886603	0.889084	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.929031	0.923627	0.000000	0.000000
General Business and Public Utility Personal	1.000000	1.000000	0.000000	0.000000
<b>Total Voted Millage by type of Property</b>				
Residential/Agricultural Real	\$4.460361	\$4.472843	\$4.313162	\$4.041535
Commercial/Industrial and Public Utility Real	4.811851	4.783866	4.179432	4.182324
General Business and Public Utility Personal	5.570000	5.570000	4.570000	4.570000
<b>Total Millage by type of Property</b>				
Residential/Agricultural Real	\$6.960361	\$6.972843	\$6.813162	\$6.541535
Commercial/Industrial and Public Utility Real	7.311851	7.283866	6.679432	6.682324
General Business and Public Utility Personal	8.070000	8.070000	7.070000	7.070000
<b>Total Weighted Average Tax Rate</b>	\$7.090000	\$7.090000	\$6.800000	\$6.570000



2017	2016	2015	2014	2013	2012
\$2.410000	\$2.410000	\$2.410000	\$2.410000	\$2.420000	\$2.440000
0.090000	0.090000	0.090000	0.090000	0.080000	0.060000
0.747230	0.804211	0.805431	0.807229	0.776301	0.775656
0.733389	0.774542	0.771111	0.764545	0.740169	0.718636
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
1.036752	1.115812	1.117504	1.120000	1.119826	1.118895
1.060491	1.120000	1.120000	1.120000	1.120000	1.120000
1.120000	1.120000	1.120000	1.120000	1.120000	1.120000
1.758776	1.892895	1.895766	1.900000	1.900000	0.946880
1.799047	1.900000	1.900000	1.900000	1.900000	0.990912
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.323985	0.348691	0.349220	0.350000	0.342930	0.342645
0.331403	0.350000	0.350000	0.350000	0.348651	0.338508
0.350000	0.350000	0.350000	0.350000	0.350000	0.350000
0.185134	0.199252	0.199554	0.200000	0.197425	0.197261
0.189373	0.200000	0.200000	0.200000	0.200000	0.195381
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
\$4.051877	\$4.360861	\$4.367475	\$4.377229	\$4.336482	\$3.381337
4.113703	4.344542	4.341111	4.334545	4.308820	3.363437
4.570000	4.570000	4.570000	4.570000	4.570000	4.570000
\$6.551877	\$6.860861	\$6.867475	\$6.877229	\$6.836482	\$5.881337
6.613703	6.844542	6.841111	6.834545	6.808820	5.863437
7.070000	7.070000	7.070000	7.070000	7.070000	7.070000
\$6.580000	\$6.860000	\$6.870000	\$6.870000	\$6.840000	\$5.900000

(continued)

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

	2021	2020	2019	2018
<b>Overlapping Rates by Taxing District</b>				
<b>Cities</b>				
<b>Brunswick</b>				
Residential/Agricultural Real	\$3.547884	\$3.547500	\$3.696346	\$3.699802
Commercial/Industrial and Public Utility Real	3.679070	3.680661	3.772100	3.773328
General Business and Public Utility Personal	3.800000	3.800000	3.800000	3.800000
<b>Medina</b>				
Residential/Agricultural Real	5.778985	4.783458	5.020574	5.021331
Commercial/Industrial and Public Utility Real	5.836291	4.816353	4.942789	4.959918
General Business and Public Utility Personal	6.400000	5.400000	5.400000	5.400000
<b>Rittman</b>				
Residential/Agricultural Real	5.785318	6.134386	6.145573	6.144177
Commercial/Industrial and Public Utility Real	5.813236	6.290133	6.290717	6.300000
General Business and Public Utility Personal	6.300000	6.300000	6.300000	6.300000
<b>Wadsworth</b>				
Residential/Agricultural Real	4.376355	4.380987	4.685959	4.687735
Commercial/Industrial and Public Utility Real	4.561919	4.531225	4.762165	4.760518
General Business and Public Utility Personal	4.900000	4.900000	4.900000	4.900000
<b>Villages</b>				
<b>Chippewa Lake</b>				
Residential/Agricultural Real	9.700898	9.773054	9.779384	9.772893
Commercial/Industrial and Public Utility Real	10.751431	10.555120	8.655783	8.655783
General Business and Public Utility Personal	11.600000	11.600000	10.600000	10.600000
<b>Creston</b>				
Residential/Agricultural Real	6.814025	7.405074	7.447825	7.452818
Commercial/Industrial and Public Utility Real	7.931453	8.625395	8.595710	8.594855
General Business and Public Utility Personal	10.400000	10.400000	10.400000	10.400000
<b>Gloria Glens</b>				
Residential/Agricultural Real	11.539475	11.539258	13.682659	13.682659
Commercial/Industrial and Public Utility Real	21.500000	21.500000	23.750000	23.750000
General Business and Public Utility Personal	21.500000	21.500000	23.750000	23.750000
<b>Lodi</b>				
Residential/Agricultural Real	16.776701	16.780413	18.385049	18.409687
Commercial/Industrial and Public Utility Real	17.938063	17.937733	18.514870	18.364654
General Business and Public Utility Personal	19.200000	19.200000	19.200000	19.200000
<b>Seville</b>				
Residential/Agricultural Real	5.435200	5.470418	5.893364	5.908286
Commercial/Industrial and Public Utility Real	5.711850	5.592960	5.735728	8.760036
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
<b>Spencer</b>				
Residential/Agricultural Real	9.560396	9.607569	10.612683	10.616019
Commercial/Industrial and Public Utility Real	10.587077	10.838515	10.723186	10.609217
General Business and Public Utility Personal	11.900000	11.900000	11.900000	11.900000
<b>Westfield Center</b>				
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

2017	2016	2015	2014	2013	2012
\$3.701780	\$3.796178	\$3.797669	\$2.600000	\$2.600000	\$2.600000
3.748323	3.794900	3.794258	2.600000	2.600000	2.600000
3.800000	3.800000	3.800000	2.600000	2.600000	2.600000
5.021503	5.172619	5.172139	5.173712	5.087969	5.085833
4.938495	5.005592	4.997952	4.951184	4.872006	4.842476
5.400000	5.400000	5.400000	5.400000	5.400000	5.400000
6.289958	6.300000	6.032365	5.994056	5.488292	5.485440
6.300000	6.300000	6.300000	6.172261	5.704162	5.635627
6.300000	6.300000	6.300000	6.300000	5.800000	5.800000
4.497399	4.687724	5.637517	5.647155	5.572683	5.570363
4.549761	4.700000	5.500465	5.494751	5.469376	5.403694
4.700000	4.700000	5.800000	5.800000	5.800000	5.800000
9.775767	10.534499	10.042767	10.100000	9.335450	9.329258
8.655783	10.600000	10.100000	10.100000	9.778017	9.778238
10.600000	10.600000	10.100000	10.100000	10.100000	10.100000
6.435300	6.452915	6.450890	6.552475	6.556865	6.557155
8.105740	7.992980	7.992980	8.107970	8.085740	8.047445
13.000000	13.000000	13.000000	13.000000	13.000000	13.000000
12.255488	12.840959	12.043301	12.049087	11.832702	11.687561
22.350000	22.350000	23.100000	23.100000	23.100000	23.100000
22.350000	22.350000	23.100000	23.100000	23.100000	23.100000
18.392672	19.192707	15.677874	15.700000	15.508770	10.490445
18.362674	19.200000	15.700000	15.700000	15.700000	10.695120
19.200000	19.200000	15.700000	15.700000	15.700000	10.700000
5.911170	6.101622	6.112310	4.413138	4.351084	4.326466
5.748980	5.849008	5.836784	4.265190	4.230730	4.221756
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
10.565647	10.966568	10.955820	10.949156	10.917140	10.912892
10.912971	11.195816	11.195816	11.195816	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*

	2021	2020	2019	2018
<b>Townships</b>				
<b>Brunswick Hills</b>				
Residential/Agricultural Real	\$12.806926	\$12.806225	\$12.654609	\$12.667158
Commercial/Industrial and Public Utility Real	13.743587	14.139155	12.861260	12.745543
General Business and Public Utility Personal	15.550000	15.550000	14.350000	14.350000
<b>Canaan/Creston</b>				
Residential/Agricultural Real	5.197425	3.198682	3.210439	3.214475
Commercial/Industrial and Public Utility Real	5.268982	3.448791	3.419517	3.394540
General Business and Public Utility Personal	6.700000	5.200000	5.200000	5.200000
<b>Chatham</b>				
Residential/Agricultural Real	6.605878	6.618676	7.066040	7.086174
Commercial/Industrial and Public Utility Real	7.371775	6.987399	7.181419	7.175031
General Business and Public Utility Personal	7.500000	7.500000	7.500000	7.500000
<b>Granger</b>				
Residential/Agricultural Real	5.145206	5.145484	5.354662	5.359366
Commercial/Industrial and Public Utility Real	5.192000	5.192540	5.442094	5.459168
General Business and Public Utility Personal	5.600000	5.600000	5.600000	5.600000
<b>Guilford</b>				
Residential/Agricultural Real	6.878833	6.906985	7.520741	7.524278
Commercial/Industrial and Public Utility Real	7.400900	7.248397	7.569371	7.575597
General Business and Public Utility Personal	8.150000	8.150000	8.150000	8.150000
<b>Guilford/Rittman</b>				
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
<b>Guilford/Seville</b>				
Residential/Agricultural Real	4.353420	4.379215	4.909168	4.913306
Commercial/Industrial and Public Utility Real	4.901321	4.756973	5.003180	5.020189
General Business and Public Utility Personal	5.250000	5.250000	5.250000	5.250000
<b>Harrisville</b>				
Residential/Agricultural Real	5.385422	5.384832	5.665234	5.666572
Commercial/Industrial and Public Utility Real	6.812723	6.563083	7.060856	6.788508
General Business and Public Utility Personal	7.500000	7.500000	7.500000	7.500000
<b>Harrisville/Lodi</b>				
Residential/Agricultural Real	1.981577	1.981290	2.178042	2.179288
Commercial/Industrial and Public Utility Real	2.454984	2.365681	2.570388	2.524505
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000
<b>Hinckley</b>				
Residential/Agricultural Real	7.865546	7.927127	8.483005	8.507409
Commercial/Industrial and Public Utility Real	11.192792	11.124353	10.910946	10.852709
General Business and Public Utility Personal	14.050000	14.050000	14.050000	14.050000
<b>Homer</b>				
Residential/Agricultural Real	5.055472	5.052168	7.550868	7.549624
Commercial/Industrial and Public Utility Real	5.318499	5.318410	7.900000	7.900000
General Business and Public Utility Personal	5.400000	5.400000	7.900000	7.900000
<b>Lafayette</b>				
Residential/Agricultural Real	4.901044	4.901596	10.507810	10.543740
Commercial/Industrial and Public Utility Real	4.750987	4.910550	10.886436	10.886823
General Business and Public Utility Personal	5.300000	5.300000	11.300000	11.300000

2017	2016	2015	2014	2013	2012
\$12.680166	\$10.952432	\$10.993877	\$11.037496	\$10.807988	\$10.801361
12.748431	10.674401	10.643007	11.255250	11.027918	10.966637
14.350000	11.850000	11.850000	11.850000	11.850000	11.850000
3.196859	3.202606	3.202261	3.541861	3.543553	3.540762
3.388352	3.364155	3.368598	3.449608	3.432496	3.401451
5.200000	5.200000	5.200000	5.200000	5.200000	5.200000
6.806605	6.983553	6.987352	6.990349	7.056459	7.060950
6.776763	6.941275	6.941275	6.861857	6.963565	6.963565
7.200000	7.200000	7.200000	7.200000	7.200000	7.200000
5.353996	5.544980	5.539640	5.546788	5.500034	5.496994
5.421746	5.506888	5.565836	5.527948	5.600000	5.383504
5.600000	5.600000	5.600000	5.600000	5.600000	5.600000
7.524218	7.869771	7.874891	7.876778	7.778803	7.765170
7.572074	7.783303	7.756649	7.762159	7.545386	7.507003
8.150000	8.150000	8.150000	8.150000	8.150000	8.150000
0.000000	0.000000	0.000000	0.000000	0.500000	0.500000
0.000000	0.000000	0.000000	0.000000	0.500000	0.500000
0.000000	0.000000	0.000000	0.000000	0.500000	0.500000
4.913503	5.207775	5.212805	5.214615	5.126152	5.111054
5.012091	5.177281	5.152762	5.159968	5.008861	4.978959
5.250000	5.250000	5.250000	5.250000	5.250000	5.250000
5.851159	5.996022	4.494599	4.495364	4.549321	4.552640
6.354645	6.524006	5.013395	4.980490	4.899055	4.678953
8.000000	8.000000	6.500000	6.500000	6.500000	6.500000
2.364796	2.469757	0.969088	0.969628	0.980487	0.980852
2.591319	2.708542	1.202984	1.182895	1.154020	1.072974
3.300000	3.300000	1.800000	1.800000	1.800000	1.800000
7.518996	7.873218	7.880686	7.899708	7.802371	7.802833
9.775834	10.203936	10.203936	10.221991	9.927080	9.459302
13.050000	13.050000	13.050000	13.050000	13.050000	13.050000
7.558597	7.725631	7.722424	6.888367	7.242776	7.239168
7.900000	7.900000	7.900000	7.834814	7.810337	7.810337
7.900000	7.900000	7.900000	7.900000	7.900000	7.900000
8.129345	8.538222	8.544003	8.556853	8.462241	8.330442
8.577897	8.900000	8.900000	8.900000	8.758929	8.206027
8.900000	8.900000	8.900000	8.900000	8.900000	8.800000

(continued)

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

	2021	2020	2019	2018
<b>Lafayette/Chippewa Lake Village</b>				
Residential/Agricultural Real	\$0.400000	\$0.400000	\$5.793765	\$5.808220
Commercial/Industrial and Public Utility Real	0.400000	0.400000	6.131980	6.132204
General Business and Public Utility Personal	0.400000	0.400000	6.400000	6.400000
<b>Litchfield</b>				
Residential/Agricultural Real	7.430588	7.433092	8.056979	8.056373
Commercial/Industrial and Public Utility Real	8.491771	7.598889	7.887611	7.909531
General Business and Public Utility Personal	9.900000	9.900000	9.900000	9.900000
<b>Liverpool</b>				
Residential/Agricultural Real	4.960301	4.961428	5.212978	5.220241
Commercial/Industrial and Public Utility Real	5.396652	5.397492	5.587553	5.586906
General Business and Public Utility Personal	6.200000	6.200000	6.200000	6.200000
<b>Medina</b>				
Residential/Agricultural Real	7.492130	7.511109	8.146715	8.158471
Commercial/Industrial and Public Utility Real	7.684103	7.756152	8.275174	8.304516
General Business and Public Utility Personal	8.500000	8.500000	8.500000	8.500000
<b>Montville</b>				
Residential/Agricultural Real	9.236991	9.261861	9.892442	10.127871
Commercial/Industrial and Public Utility Real	8.747196	8.772919	9.240796	9.492119
General Business and Public Utility Personal	11.450000	11.450000	11.450000	11.700000
<b>Sharon</b>				
Residential/Agricultural Real	7.091117	7.022777	7.452593	7.514466
Commercial/Industrial and Public Utility Real	7.048499	6.936298	7.457798	7.417217
General Business and Public Utility Personal	7.650000	7.900000	7.900000	7.900000
<b>Spencer</b>				
Residential/Agricultural Real	5.206106	5.205358	5.356206	5.356474
Commercial/Industrial and Public Utility Real	5.378994	5.412202	5.350158	5.334688
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
<b>Spencer/Spencer Village</b>				
Residential/Agricultural Real	1.706106	1.705358	1.856206	1.856474
Commercial/Industrial and Public Utility Real	1.878994	1.912202	1.850158	1.834688
General Business and Public Utility Personal	2.400000	2.400000	2.400000	2.400000
<b>Wadsworth</b>				
Residential/Agricultural Real	5.631437	5.656815	6.012954	6.015718
Commercial/Industrial and Public Utility Real	6.656245	6.667570	7.043530	7.082965
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
<b>Westfield</b>				
Residential/Agricultural Real	4.900000	4.900000	4.900000	3.000000
Commercial/Industrial and Public Utility Real	4.900000	4.900000	4.900000	3.000000
General Business and Public Utility Personal	4.900000	4.900000	4.900000	3.000000
<b>Westfield/Gloria Glens Village</b>				
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
<b>Westfield/Westfield Center Village</b>				
Residential/Agricultural Real	2.300000	2.300000	2.300000	0.400000
Commercial/Industrial and Public Utility Real	2.300000	2.300000	2.300000	0.400000
General Business and Public Utility Personal	2.300000	2.300000	2.300000	0.400000

2017	2016	2015	2014	2013	2012
\$3.309641	\$3.545415	\$3.548698	\$3.556863	\$3.462241	\$3.460004
3.687781	3.900000	3.900000	3.900000	3.758929	3.509890
3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
8.060711	8.372540	8.372203	8.378695	7.339981	7.342431
7.905476	8.290735	8.342675	8.282120	7.541471	7.197587
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
5.227993	5.380517	5.384312	5.390600	5.378914	5.379529
5.514017	5.586297	5.584006	5.575064	5.531299	5.347422
6.200000	6.200000	6.200000	6.200000	6.200000	6.200000
8.078078	8.521476	8.532100	8.538680	8.418508	8.412793
8.164886	8.600000	8.600000	8.600000	8.600000	8.600000
8.600000	8.600000	8.600000	8.600000	8.600000	8.600000
9.169481	9.636871	8.825633	8.842692	8.745453	8.725040
8.538866	9.478680	8.691337	8.697869	8.799197	8.525291
10.700000	10.650000	10.950000	10.950000	10.950000	10.950000
7.552032	7.616596	7.377767	7.394804	7.051533	7.053109
7.466002	7.597904	7.400000	7.400000	6.931454	6.903290
7.900000	7.650000	7.400000	7.400000	7.400000	7.400000
5.353740	5.468108	5.466944	5.462272	5.449344	5.447632
5.375910	5.409232	5.409232	5.409232	5.420868	5.422334
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
1.853740	1.968108	1.966944	1.962272	1.949344	1.947632
1.875910	1.909232	1.909232	1.909232	1.920868	1.922334
2.400000	2.400000	2.400000	2.400000	2.400000	2.400000
6.024766	6.281373	3.293802	3.292918	3.282690	3.281442
7.168020	7.400000	4.399380	4.329528	4.326418	4.313988
7.400000	7.400000	4.400000	4.400000	4.400000	4.400000
3.000000	3.000000	3.000000	3.000000	3.000000	4.051443
3.000000	3.000000	3.000000	3.000000	3.000000	4.105378
3.000000	3.000000	3.000000	3.000000	3.000000	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*

	2021	2020	2019	2018
York				
Residential/Agricultural Real	\$5.868724	\$5.872046	\$6.264461	\$6.285829
Commercial/Industrial and Public Utility Real	6.409380	6.395532	6.609874	6.691297
General Business and Public Utility Personal	6.700000	6.700000	6.700000	6.700000
<b>Special Districts</b>				
Health District				
Residential/Agricultural Real	0.520535	0.521991	0.587111	0.588669
Commercial/Industrial and Public Utility Real	0.595432	0.591969	0.640917	0.641361
General Business and Public Utility Personal	0.970000	0.970000	0.970000	0.970000
County Library				
Residential/Agricultural Real	1.894065	1.897709	2.050127	2.054349
Commercial/Industrial and Public Utility Real	2.002214	1.998084	2.101300	2.104096
General Business and Public Utility Personal	2.150000	2.150000	2.150000	2.150000
Medina County Park District				
Residential/Agricultural Real	0.816304	0.818003	0.921505	0.923839
Commercial/Industrial and Public Utility Real	0.891653	0.886522	0.962008	0.962854
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Ella Everhard Library				
Residential/Agricultural Real	2.174362	2.178696	2.490689	2.491191
Commercial/Industrial and Public Utility Real	2.329784	2.299071	2.542650	2.542023
General Business and Public Utility Personal	2.750000	2.750000	2.750000	2.750000
Lafayette Township Fire and Rescue District				
Residential/Agricultural Real	5.105039	5.108448	0.000000	0.000000
Commercial/Industrial and Public Utility Real	5.186789	5.415040	0.000000	0.000000
General Business and Public Utility Personal	6.000000	6.000000	0.000000	0.000000
Spencer Fire District				
Residential/Agricultural Real	2.250248	2.248956	2.508849	2.509311
Commercial/Industrial and Public Utility Real	2.892026	2.956963	2.835643	2.805392
General Business and Public Utility Personal	4.650000	4.650000	4.650000	4.650000
Town and Country Fire District				
Residential/Agricultural Real	4.741461	5.117211	5.254592	5.253196
Commercial/Industrial and Public Utility Real	4.990893	5.496678	5.486455	5.484212
General Business and Public Utility Personal	5.600000	5.600000	5.600000	5.600000
Westfield Fire and Rescue				
Residential/Agricultural Real	2.110147	2.132910	2.253595	2.269225
Commercial/Industrial and Public Utility Real	2.329585	2.201180	2.381407	2.405837
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Harrisville/Lodi Union Cemetery				
Residential/Agricultural Real	0.426238	0.426165	0.476037	0.476353
Commercial/Industrial and Public Utility Real	0.474585	0.454918	0.500000	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Cleveland Metro Parks				
Residential/Agricultural Real	2.484851	2.479656	2.482653	2.718302
Commercial/Industrial and Public Utility Real	2.580795	2.574669	2.541737	2.740335
General Business and Public Utility Personal	2.750000	2.750000	2.750000	2.750000
Wayne County Library				
Residential/Agricultural Real	1.019799	1.131987	1.183683	1.083771
Commercial/Industrial and Public Utility Real	1.109787	1.250000	1.300000	1.200000
General Business and Public Utility Personal	1.250000	1.250000	1.300000	1.200000
<b>Joint Vocational Schools</b>				
Medina				
Residential/Agricultural Real	2.000000	2.000000	2.064986	2.073283
Commercial/Industrial and Public Utility Real	2.014982	2.009849	2.162244	2.167253
General Business and Public Utility Personal	3.050000	3.050000	3.050000	3.050000
Wayne				
Residential/Agricultural Real	2.434292	2.489465	2.491147	2.491189
Commercial/Industrial and Public Utility Real	2.682298	3.021399	2.991334	2.983005
General Business and Public Utility Personal	4.600000	4.600000	4.600000	4.600000



2017	2016	2015	2014	2013	2012
\$6.303844	\$6.074000	\$6.072587	\$6.099692	\$6.055019	\$6.062258
6.636584	6.184385	6.181757	6.186446	6.200000	5.894927
6.700000	6.200000	6.200000	6.200000	6.200000	6.200000
0.590175	0.635179	0.636142	0.637563	0.623437	0.622918
0.630838	0.666237	0.664482	0.661123	0.648530	0.637637
0.970000	0.970000	0.970000	0.970000	0.970000	0.970000
2.008286	2.095083	1.847112	1.850000	2.031483	2.030631
2.035793	2.100000	1.850000	1.850000	2.046417	2.011748
2.100000	2.100000	1.850000	1.850000	2.050000	2.050000
0.926251	0.747271	0.748412	0.750000	0.736587	0.735921
0.946926	0.750000	0.750000	0.750000	0.743479	0.722397
1.000000	0.750000	0.750000	0.750000	0.750000	0.750000
2.493591	2.706411	2.710292	2.713246	2.604618	1.601818
2.531634	2.704088	2.679553	2.664827	2.628942	1.596033
2.750000	2.750000	2.750000	2.750000	2.750000	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
2.504598	2.701638	2.699631	2.691583	2.669311	2.666360
2.885997	2.951153	2.951153	2.951153	2.973907	2.976772
4.650000	4.650000	4.650000	4.650000	4.650000	4.650000
5.160795	3.763005	3.759385	4.124297	3.815633	3.818972
5.531115	4.098966	4.071618	4.163119	3.708014	3.703633
5.600000	4.300000	4.300000	4.300000	4.300000	4.300000
2.269135	2.399527	2.407460	2.409010	3.818972	0.000000
2.403320	2.500000	2.500000	2.500000	3.703633	0.000000
2.500000	2.500000	2.500000	2.500000	4.300000	0.000000
0.475812	0.000000	0.000000	0.000000	0.000000	0.000000
0.475665	0.000000	0.000000	0.000000	0.000000	0.000000
0.500000	0.000000	0.000000	0.000000	0.000000	0.000000
2.711249	2.711903	2.750000	2.750000	1.850000	1.818768
2.741624	2.750000	2.736822	2.704560	1.791705	1.735404
2.750000	2.750000	2.750000	2.750000	1.850000	1.850000
1.098920	1.099606	1.148648	1.211988	1.211569	1.210821
1.200000	1.200000	1.250000	1.250000	1.250000	1.237400
1.200000	1.200000	1.250000	1.250000	1.250000	1.250000
2.080537	2.231169	2.237148	2.244699	2.169418	2.167141
2.134600	2.249270	2.243758	2.225168	2.148279	2.088405
3.050000	3.050000	3.050000	3.050000	3.050000	3.050000
2.676534	2.679846	2.677416	2.774208	2.778901	2.776615
3.226228	3.223445	3.213302	3.177905	3.168609	3.085972
4.850000	4.850000	4.850000	4.850000	4.850000	4.850000

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

	2021	2020	2019	2018
<b>Out-of-County School Districts</b>				
Norwayne LSD				
Residential/Agricultural Real	\$25.990034	\$26.414968	\$26.540280	\$26.550345
Commercial/Industrial and Public Utility Real	30.192080	31.018043	32.655839	31.638666
General Business and Public Utility Personal	34.050000	34.200000	34.250000	34.250000
Rittman Exempted Village SD				
Residential/Agricultural Real	35.047237	36.798540	37.158605	37.199630
Commercial/Industrial and Public Utility Real	55.657536	62.836158	62.980432	63.162707
General Business and Public Utility Personal	62.000000	62.850000	63.150000	63.200000
<b>Schools</b>				
Black River Local School District				
Residential/Agricultural Real	28.388479	28.441528	28.400018	29.400027
Commercial/Industrial and Public Utility Real	28.633501	29.418139	30.067716	30.332339
General Business and Public Utility Personal	52.000000	52.000000	52.900000	52.900000
Brunswick City School District				
Residential/Agricultural Real	37.254851	37.250039	40.176371	40.219863
Commercial/Industrial and Public Utility Real	37.250020	37.250014	39.826911	39.805479
General Business and Public Utility Personal	66.920000	66.920000	68.820000	68.820000
Buckeye Local School District				
Residential/Agricultural Real	30.000028	30.000012	31.409648	31.468522
Commercial/Industrial and Public Utility Real	33.119861	32.880082	35.901317	36.197014
General Business and Public Utility Personal	65.000000	65.000000	66.400000	66.400000
Cloverleaf Local School District				
Residential/Agricultural Real	28.797107	29.050447	30.967719	31.019089
Commercial/Industrial and Public Utility Real	30.789075	30.651159	33.270169	33.122303
General Business and Public Utility Personal	56.500000	56.800000	58.300000	58.300000
Highland Local School District				
Residential/Agricultural Real	33.619440	33.772682	36.106775	36.218139
Commercial/Industrial and Public Utility Real	31.850555	31.736969	34.086910	34.119178
General Business and Public Utility Personal	77.000000	77.000000	77.700000	77.700000
Medina City School District				
Residential/Agricultural Real	39.397753	39.476847	43.534450	44.377570
Commercial/Industrial and Public Utility Real	44.615366	44.578436	47.892517	48.826257
General Business and Public Utility Personal	90.230000	90.230000	90.830000	91.630000
Wadsworth City School District				
Residential/Agricultural Real	37.321581	37.366657	40.612536	40.617745
Commercial/Industrial and Public Utility Real	41.955069	41.595773	44.445291	44.437944
General Business and Public Utility Personal	77.900000	77.900000	77.900000	77.900000

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

2017	2016	2015	2014	2013	2012
\$26.281213	\$26.793820	\$27.183775	\$27.495224	\$27.508533	\$27.495733
28.565244	29.503737	29.848698	30.273063	30.528010	28.383033
34.250000	34.750000	35.150000	35.350000	35.350000	35.350000
38.285137	38.532640	38.919382	38.032869	37.986763	37.965367
63.399917	63.435134	63.707862	56.242132	56.619339	55.534060
63.500000	63.700000	64.400000	63.350000	63.350000	63.350000
30.100034	30.124066	30.456841	30.788719	23.427586	23.289964
31.249701	31.290257	31.313633	31.272478	23.715195	23.355861
53.600000	53.600000	53.600000	53.600000	46.000000	46.000000
40.548612	41.972246	42.012045	42.063784	39.764891	39.762944
39.824510	40.533230	40.516563	40.759234	39.193430	38.989653
69.120000	69.120000	69.120000	69.120000	68.020000	68.020000
33.026706	34.316835	34.326579	34.383326	33.763515	25.877619
37.254824	37.874892	37.410620	36.911536	36.445443	27.004328
67.900000	67.900000	67.900000	67.900000	67.600000	59.700000
31.731509	32.708652	32.728866	29.248752	29.098742	29.081847
33.284509	34.115479	34.026692	30.442716	28.802548	28.592714
59.000000	59.000000	59.000000	55.500000	55.400000	55.400000
33.922666	35.267830	35.314824	35.386832	36.588019	36.595045
31.746033	32.741698	32.933914	32.619952	33.639923	32.653179
75.300000	75.300000	75.300000	75.300000	76.800000	76.800000
46.190539	48.722699	48.776954	48.839573	42.106354	42.047754
50.022618	52.543504	52.526633	51.999378	45.464973	44.513045
93.330000	93.330000	93.330000	93.330000	87.830000	87.830000
41.742713	43.956812	43.979251	44.027912	42.048792	42.006399
45.416409	47.433855	47.048916	46.817889	45.754917	45.238615
79.000000	79.000000	79.000000	79.000000	78.500000	78.500000

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

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU		Assessed Value	Estimated Actual Value
2021	\$4,829,856,430	\$933,632,950	\$16,467,112,514	\$449,795,850	\$511,131,648
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

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

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Assessed Value	Total		Total Tax Rate (mills)	Weighted Average Tax Rate (per \$1,000 of Assessed Value)
	Estimated Actual Value	Ratio		
\$6,213,285,230	\$16,978,244,162	36.60%	\$8.07	\$7.09
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

**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
2021	\$44,114,406	\$42,121,126	95.48 %	\$844,422	\$42,965,548	97.40 %
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

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*

2021 and 2012

Taxpayer	2021	
	Real Property Assessed Valuation	Percentage of Total Real Property Assessed Valuation
Nexus Gas Transmission, LLC	\$196,428,770	3.41%
American Transmission Systems, Incorporated	108,975,020	1.89
Ohio Edison Company	60,791,820	1.05
Columbia Gas Transmission	32,790,390	0.57
Ohio Farmers Insurance	25,639,420	0.44
Columbia Gas of Ohio, Incorporated	18,882,050	0.33
Ravago Real Estate USA 2	11,881,590	0.21
FC Stratford Crossings, LLC	9,625,000	0.17
MTD Products, Incorporated	7,337,300	0.13
Spirit Master Funding X, LLC	7,191,310	0.12
<b>Total Real Property</b>	<b>\$479,542,670</b>	<b>8.32%</b>
<b>Total Real Property Assessed Valuation</b>	<b>\$5,763,489,380</b>	
Taxpayer	2012	
	Real Property Assessed Valuation	Percentage of Total Real Property Assessed Valuation
Ohio Farmers Insurance	\$16,895,120	0.38%
Summa Akron City and St. Thomas Hospitals	7,030,040	0.16
Lodi Station, LLC	6,783,030	0.15
Inland Medina Marketplace, LLC	6,583,070	0.15
Surrey Medwick Acquisition, LLC	6,474,940	0.15
Stratford Crossings, LTD	6,012,820	0.14
Centro NP Brunswick Town Center, LLC	5,719,400	0.13
MTD Holdings, Incorporated	5,433,590	0.12
Octagon Associates, LTD	5,351,470	0.12
Wal-Mart Real Estate Business Trust	4,869,380	0.10
<b>Total Real Property</b>	<b>\$71,152,860</b>	<b>1.60%</b>
<b>Total Real Property Assessed Valuation</b>	<b>\$4,452,919,060</b>	

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
2021	\$37,592,896	\$30,000	\$0	\$61,432	\$261,242
2020	7,222,560	60,000	0	64,128	514,875
2019	8,090,283	140,000	0	66,824	761,059
2018	8,923,767	215,000	0	70,899	0
2017	9,732,068	285,000	0	76,355	0
2016	10,602,103	355,000	0	86,397	0
2015	9,677,323	420,000	0	91,800	0
2014	4,583,862	485,000	0	107,486	0
2013	5,122,963	540,000	117,583	47,928	0
2012	5,647,234	710,026	336,101	67,327	0

(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)
\$67,862,187	\$1,330,893	\$0	\$0	\$107,138,650	1.52 %	\$585
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

**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
2021	183,092	\$16,978,244,162	\$37,592,896	0.22 %	\$205
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

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	Debt Service Requirements			Coverage
			Available For Debt Service	Principal	Interest	Total	
2021	\$18,934,309	\$5,289,497	\$13,644,812	\$4,763,208	\$1,205,244	\$5,968,452	2.29
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

**WATER DISTRICT**

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue	Debt Service Requirements			Coverage
			Available For Debt Service	Principal	Interest	Total	
2021	\$13,929,980	\$9,829,166	\$4,100,814	\$3,186,751	\$661,798	\$3,848,549	1.07
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

**SOLID WASTE MANAGEMENT**

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue	Debt Service Requirements			Coverage
			Available For Debt Service	Principal	Interest	Total	
2021	\$8,550,084	\$8,249,399	\$300,685	\$169,150	\$56,466	\$225,616	1.33
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

- (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*

	2021	2020	2019	2018
Total Assessed Property Value	<u>\$6,213,285,230</u>	<u>\$6,071,209,480</u>	<u>\$5,182,633,470</u>	<u>\$5,063,837,430</u>
General Bonded Debt Outstanding:				
General Obligation Bonds	\$36,085,000	\$7,010,000	\$7,855,000	\$8,639,918
Special Assessment Bonds	30,000	60,000	140,000	215,000
Enterprise General Obligation Bonds	0	0	0	0
OWDA Loans	67,862,187	67,907,673	73,783,322	76,947,729
OPWC Loans	1,392,325	1,498,191	1,410,437	1,233,710
Rural Lorain County Waterline Loan	<u>0</u>	<u>19,042</u>	<u>37,877</u>	<u>56,506</u>
Total Gross Indebtedness	105,369,512	76,494,906	83,226,636	87,092,863
Less:				
Special Assessment Debt	(30,000)	(60,000)	(140,000)	(215,000)
Enterprise General Obligation Bonds	0	0	0	0
OWDA Loans - Enterprise Fund Revenue	(67,862,187)	(67,907,673)	(73,783,322)	(76,947,729)
OWDA Loans - Special Assessment Revenue	0	0	0	0
OPWC Loans - Enterprise Fund Revenue	(1,330,893)	(1,434,063)	(1,343,613)	(1,162,811)
Rural Lorain County Waterline Loan	0	(19,042)	(37,877)	(56,506)
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	<u>(391,674)</u>	<u>(692,003)</u>	<u>(43,212)</u>	<u>(98,086)</u>
Total Net Debt Applicable to Debt Limit	<u>35,754,758</u>	<u>6,382,125</u>	<u>7,878,612</u>	<u>8,612,731</u>
Overall Legal Debt Limit				
3% of first \$100,000,000 of assessed value	3,000,000	3,000,000	3,000,000	3,000,000
1 1/2% of next \$200,000,000 of assessed value	3,000,000	3,000,000	3,000,000	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000	<u>147,832,131</u>	<u>144,280,237</u>	<u>122,065,837</u>	<u>119,095,936</u>
Overall Legal Debt Limit (10 1/2 % of Assessed Valuation)	<u>153,832,131</u>	<u>150,280,237</u>	<u>128,065,837</u>	<u>125,095,936</u>
Legal Debt Margin Within 10 1/2 % Limitations	<u>\$118,077,373</u>	<u>\$143,898,112</u>	<u>\$120,187,225</u>	<u>\$116,483,205</u>
Legal Debt Margin as a Percentage of the Debt Limit	76.76%	95.75%	93.85%	93.12%
Unvoted Debt Limitation 1 % of Assessed Valuation	<u>\$62,132,852</u>	<u>\$60,712,095</u>	<u>\$51,826,335</u>	<u>\$50,638,374</u>
Total Gross Indebtedness	105,369,512	76,494,906	83,226,636	87,092,863
Less:				
Special Assessment Debt	(30,000)	(60,000)	(140,000)	(215,000)
Enterprise General Obligation Bonds	0	0	0	0
OWDA Loans - Enterprise Fund Revenue	(67,862,187)	(67,907,673)	(73,783,322)	(76,947,729)
OWDA Loans - Special Assessment Revenue	0	0	0	0
OPWC Loans - Enterprise Fund Revenue	(1,330,893)	(1,434,063)	(1,343,613)	(1,162,811)
Rural Lorain County Waterline Loan	0	(19,042)	(37,877)	(56,506)
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	<u>(391,674)</u>	<u>(692,003)</u>	<u>(43,212)</u>	<u>(98,086)</u>
Net Debt Within 5 1/2 % Limitations	<u>35,754,758</u>	<u>6,382,125</u>	<u>7,878,612</u>	<u>8,612,731</u>
Unvoted Legal Debt Margin Within 5 1/2 % Limitations	<u>\$26,378,094</u>	<u>\$54,329,970</u>	<u>\$43,947,723</u>	<u>\$42,025,643</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	42.45%	89.49%	84.80%	82.99%

2017	2016	2015	2014	2013	2012
<u>\$4,982,902,050</u>	<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>
\$9,429,918	\$10,279,918	\$9,334,918	\$4,484,918	\$5,019,918	\$5,539,918
285,000	355,000	420,000	485,000	540,000	710,026
0	0	0	0	0	39,970
62,595,573	59,223,038	64,695,511	69,321,028	74,730,666	81,946,949
1,326,079	1,379,577	924,101	611,750	593,155	653,517
74,931	93,154	111,178	129,005	146,637	0
73,711,501	71,330,687	75,485,708	75,031,701	81,030,376	88,890,380
(285,000)	(355,000)	(420,000)	(485,000)	(540,000)	(710,026)
0	0	0	0	0	(39,970)
(62,595,573)	(59,223,038)	(64,695,511)	(69,321,028)	(74,613,083)	(81,610,848)
0	0	0	0	(109,199)	(319,626)
(1,249,724)	(1,293,180)	(832,301)	(504,264)	(545,227)	(586,190)
(74,931)	(93,154)	(111,178)	(129,005)	(146,637)	0
(18,002)	(37,810)	(255,415)	(73,089)	(42,165)	(75,555)
9,488,271	10,328,505	9,171,303	4,519,315	5,034,065	5,548,165
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
117,072,551	106,894,801	105,092,232	103,180,992	106,518,292	106,171,951
123,072,551	112,894,801	111,092,232	109,180,992	112,518,292	112,171,951
<u>\$113,584,280</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>
92.29%	90.85%	91.74%	95.86%	95.53%	95.05%
\$49,829,021	\$45,757,921	\$45,036,893	\$44,272,397	\$45,607,317	\$45,468,780
73,711,501	71,330,687	75,485,708	75,031,701	81,030,376	88,890,380
(285,000)	(355,000)	(420,000)	(485,000)	(540,000)	(710,026)
0	0	0	0	0	(39,970)
(62,595,573)	(59,223,038)	(64,695,511)	(69,321,028)	(74,613,083)	(81,610,848)
0	0	0	0	(109,199)	(319,626)
(1,249,724)	(1,293,180)	(832,301)	(504,264)	(545,227)	(586,190)
(74,931)	(93,154)	(111,178)	(129,005)	(146,637)	0
(18,002)	(37,810)	(255,415)	(73,089)	(42,165)	(75,555)
9,488,271	10,328,505	9,171,303	4,519,315	5,034,065	5,548,165
<u>\$40,340,750</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>
80.96%	77.43%	79.64%	89.79%	88.96%	87.80%

**Medina County, Ohio**  
*Computation of Direct and Overlapping Governmental Activities Debt*  
*December 31, 2021*

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
<b>Direct - Medina County</b>			
General Obligation Bonds	\$37,592,896	100 %	\$37,592,896
Special Assessment Bonds	30,000	100	30,000
OPWC Loans	61,432	100	61,432
Capital Lease	261,242	100	261,242
<i>Total Direct - Medina County</i>	<u>37,945,570</u>		<u>37,945,570</u>
<b>Overlapping</b>			
Townships Wholly Within the County	8,101,964	100	8,101,964
Cities Wholly Within the County	35,474,052	100	35,474,052
City of Rittman	439,203	3	13,176
Villages Wholly Within the County	6,551,087	100	6,551,087
School Districts Wholly Within the County	268,393,205	100	268,393,205
Black River Local School District	434,000	42	182,280
Highland Local School District	96,731,758	99	95,764,440
Rittman Exempted Village School District	4,530,577	3	135,917
Norwayne Local School District	6,839,502	8	547,160
Medina County Library	5,845,000	100	5,845,000
<i>Total Overlapping</i>	<u>433,340,348</u>		<u>421,008,282</u>
<i>Totals</i>	<u><u>\$471,285,918</u></u>		<u><u>\$458,953,852</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, 2021.

Source: Medina County Auditor

## Medina County, Ohio

### Principal Employers

2021 and 2012

2021		
Employer	Employees	Percentage of Total County Employment
Cleveland Clinic	1,529	2.68 %
Westfield Insurance	1,255	2.20
Medina County	1,015	1.78
Discount Drug Mart	926	1.63
MTD Products	822	1.44
Medina City School District	792	1.39
Brunswick City School District	776	1.36
Sandridge Food Corporation	670	1.18
Wadsworth City School District	546	0.96
Carlisle Brake and Friction	400	0.70
Total	8,731	15.32 %
Total Employment within the County	56,978	

2012		
Employer	Employees	Percentage of Total County Employment
Westfield Insurance	1,560	2.99 %
Medina County	1,320	2.53
Medina Hospital	900	1.72
Brunswick City School District	807	1.55
Medina City School District	700	1.34
MTD Products	577	1.11
Sandridge Food Corporation	520	1.00
Summa Wadsworth-Rittman Hospital	502	0.96
Wadsworth City School District	500	0.95
Highland Local School District	450	0.86
Total	7,836	15.01 %
Total Employment within the County	52,205	

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)
2021	183,092	\$7,039,155,032	\$38,446	\$77,784	42
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

(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



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<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>
43,509	130,520	930	3.7 %	\$6,213,285,230
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

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

Function/Program	2021	2020	2019	2018
<b>Governmental Activities</b>				
General Government				
Legislative and Executive				
County Offices	147	146	147	148
Real Estate Assessment	8	8	5	3
Delinquent Real Estate Tax Assessment Collections	1	1	1	3
Workforce Development	0	0	0	0
Judicial				
County Offices	112	132	124	122
Community Awareness	0	0	0	0
Child Support Enforcement	28	28	27	27
Public Safety				
County Offices	150	151	150	146
Drug Enforcement	7	8	9	8
Public Works				
County Offices	26	26	15	14
Auto and Gas	37	40	45	46
Health Services				
Developmental Disabilities	141	141	138	154
ADAMH	6	6	5	5
Animal Shelter	4	4	4	4
Human Services				
Transportation	23	16	17	17
Title IV-D	6	6	8	6
Shelter Care	8	9	9	9
Public Assistance	78	78	78	72
Victim Assistance	2	2	0	0
Office for Older Adults	11	8	7	6
County Home	15	19	17	19
<b>Business-Type Activities</b>				
Sewer District	98	101	99	95
Water District	14	14	14	15
Solid Waste	8	8	7	7
Totals	930	952	926	926

Source: Medina County Auditor

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

2017	2016	2015	2014	2013	2012
136	127	129	127	135	142
6	4	4	6	5	13
3	4	5	5	6	6
0	0	2	2	2	2
123	120	123	116	115	109
0	0	0	0	0	0
26	27	30	31	31	32
146	143	139	138	139	136
8	8	7	7	7	7
14	14	15	14	15	15
45	45	43	46	47	46
167	181	195	180	186	179
5	5	5	5	5	5
5	5	5	5	4	4
15	15	15	15	15	8
5	5	5	6	6	6
8	8	6	4	4	4
73	73	72	70	69	68
0	0	0	0	0	0
6	5	5	5	6	6
18	18	19	19	20	20
101	103	98	96	99	101
17	16	18	16	18	17
7	6	5	6	5	6
<u>934</u>	<u>932</u>	<u>945</u>	<u>919</u>	<u>939</u>	<u>932</u>

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

Function/Program	2021	2020	2019	2018
<b>General Government</b>				
<b>Finance Department</b>				
Number of Budget Amendment Resolutions Passed	91	80	73	77
State and Federal Grant Funds Received	\$25,907,845	\$23,705,737	\$6,362,424	\$7,571,655
<b>Transportation</b>				
Number of Trips	60,628	56,647	37,643	76,742
Number of Vehicles	23	23	24	26
Vehicle Miles Per Year	552,309	717,192	518,112	516,476
<b>Accounting</b>				
Agency Ratings - Standard and Poor's	AA+	AA+	AA+	AA+
Agency Ratings - Moody's Financial Services	Did not pursue	Aa1	Aa1	Aa1
Number of Checks/Vouchers Issued	27,288	28,531	29,357	30,649
Amount of Checks Written	\$400,496,364	\$390,790,879	\$351,325,488	\$341,247,267
Number of Receipts Issued	29,746	31,500	11,186	10,994
Number of Budget Adjustments Issued	2,355	2,792	1,523	1,706
<b>Building</b>				
Residential Construction Permits Issued	3,194	3,210	3,096	3,327
Commercial Construction Permits Issued	452	385	469	534
Estimated Value of Construction	\$284,284,420	\$249,439,810	\$202,675,003	\$198,609,766
Number of Permits Issued	3,646	3,595	3,565	3,861
Average Construction Costs of New Homes	\$454,543	\$389,507	\$348,131	\$277,374
Amount of Revenue Generated from Permits	\$1,147,706	\$1,123,766	\$1,132,624	\$1,261,636
Number of Contract Registrations Issued	0	0	0	313
Amount of Revenue Generated from Contract Registrations	\$0	\$0	\$0	\$31,300
<b>Public Safety</b>				
<b>Sheriff's Department</b>				
Number of Sheriff Promotional Tests Administered	12	0	0	1
Number of Promotions from Sheriff's Certified Lists	5	0	0	2
Total Calls for Services	129,001	119,262	92,086	75,443
Number of Traffic Citations Issued	763	609	750	843
Number of Criminal Arrests	298	240	378	441
Number of Accident Reports Completed	108	148	294	283
Part 1 Offenses (Major Offenses)	333	119	668	501
Sheriff's Department Auxiliary Hours Worked	2,906	707	693	755
DUI Arrests	61	53	42	54
Number of Prisoners	2,224	2,022	4,119	4,160
Prisoner Meal Costs	\$207,959	\$213,395	\$299,335	\$299,894
Motor Vehicle Accidents	3,801	14	172	283
Property Damage Accidents	2,697	9	122	202
Gasoline Costs of Fleet	\$134,955	\$85,623	\$112,429	\$123,636
Number of Full-Time Law Enforcement Employees	54	56	58	58
<b>Public Works</b>				
Bridges Replaced	7	5	5	4
Culverts Replaced	51	50	31	19
Miles of Road Maintained	324	324	326	326
Number of Bridges	285	292	292	285
Number of Culverts	1,734	1,734	1,566	1,659
Number of Signals	4	4	4	16
Number of Traffic Signs	7,837	7,743	7,185	6,410
Number of Vehicles	72	73	68	121
<b>Health Department</b>				
<b>Vital Statistics</b>				
Number of Births - Certificates Filed (1)	56	42	39	41
Number of Deaths - Certificates Filed	1,417	1,467	1,351	1,367
Number of Births - Certificates Issued	6,359	6,593	8,381	7,919
Number of Deaths - Certificates Issued	6,943	6,683	6,135	7,363
Burial Permits - Certificates Issued	1,114	1,152	1,116	1,213
Dog Warden Services Calls Responded To	535	816	1,259	1,125

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.

2017	2016	2015	2014	2013	2012
79	56	59	62	66	62
\$6,398,302	\$8,458,482	\$6,808,052	\$7,870,088	\$7,199,857	\$8,765,163
71,548	56,100	63,750	59,585	134,812	106,720
24	21	21	23	26	24
526,743	450,094	497,518	468,660	713,217	654,897
AA	AA	AA	AA	AA	AA
Aa1	Aa1	Aa1	Aa1	Aa1	Aa1
30,015	31,895	35,540	30,771	30,895	33,152
\$334,556,970	\$314,680,537	\$311,866,884	\$304,573,073	\$268,490,866	\$319,726,755
10,370	9,520	9,023	8,827	9,042	8,834
1,770	2,086	1,494	1,593	1,681	1,663
3,128	3,046	2,838	2,707	2,627	2,291
583	546	681	565	566	531
\$287,136,833	\$168,532,241	\$223,990,735	\$163,840,071	\$152,531,194	\$135,690,458
3,711	3,592	3,519	3,272	3,193	2,822
\$306,671	\$276,897	\$303,066	\$291,764	\$270,555	\$278,847
\$1,310,974	\$1,241,375	\$1,376,083	\$1,098,089	\$1,072,211	\$1,063,261
414	469	416	447	447	457
\$41,400	\$46,900	\$41,600	\$44,700	\$44,700	\$45,700
1	0	1	0	0	1
0	0	1	0	0	2
69,116	64,559	68,371	67,790	74,002	78,781
826	932	997	554	741	1,222
229	172	122	161	227	1,321
249	215	216	74	70	N/A
622	611	528	225	192	1,014
1,228	1,131	1,035	1,135	1,976	3,847
60	55	54	74	100	131
3,851	3,622	3,582	3,402	3,428	3,385
\$268,331	\$267,393	\$259,451	\$250,272	\$245,481	\$262,472
249	72	14	82	70	292
163	143	202	193	178	N/A
\$92,498	\$89,948	\$99,330	\$157,149	\$182,758	\$196,196
58	54	55	55	55	57
5	2	4	3	2	2
6	11	14	10	7	15
326	326	326	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	6,410	6,634
122	122	123	123	123	124
463	848	920	943	906	944
1,314	1,222	1,218	1,207	1,139	1,193
6,910	6,112	5,444	5,474	5,730	6,253
6,037	7,127	6,775	5,776	6,321	6,759
1,257	1,002	1,120	1,050	953	821
1,258	1,155	2,544	3,108	3,409	3,756

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

	2021	2020	2019	2018
<b><i>Governmental Activities</i></b>				
General Government				
Legislative and Executive				
County Offices				
Vehicles	13	15	16	16
Real Estate Assessment				
Vehicles	4	4	2	2
Judicial				
County Offices				
Vehicles	5	5	5	5
Public Safety				
County Offices				
Vehicles	11	11	11	11
Probation Services				
Vehicles	0	0	0	0
Sheriff's Grant				
Vehicles	35	33	37	32
Public Works				
County Engineer				
Vehicles	71	72	73	65
Health Services				
Developmental Disabilities				
Vehicles	9	11	13	33
Dog and Kennel				
Vehicles	2	2	2	2
Human Services				
County Offices				
Vehicles	22	22	22	23
Public Assistance				
Vehicles	1	1	1	1
<b><i>Business-Type Activities</i></b>				
Sewer District				
Vehicles	49	54	53	52
Water District				
Vehicles	10	10	10	12
Solid Waste				
Vehicles	8	7	7	7

Source: Medina County Auditor

2017	2016	2015	2014	2013	2012
20	21	23	22	23	23
2	2	2	2	2	2
4	4	4	3	3	3
11	11	10	10	10	8
0	0	0	0	0	0
34	32	40	38	37	39
64	66	69	64	62	59
37	37	35	35	34	34
2	3	3	3	3	3
23	23	21	24	26	27
1	1	2	2	2	2
70	64	62	67	71	70
11	11	11	14	14	9
16	15	15	29	29	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 9/20/2022**

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

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)