



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, 2018**

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Number	Passed Through to Subrecipients	Expenditures
<u>U.S. Department of Agriculture</u>				
<i>SNAP Cluster:</i>				
<i>Passed through the Ohio Department of Job and Family Services</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1819-11-5775		\$ 423,877
Total SNAP Cluster				423,877
<i>Child Nutrition Cluster:</i>				
<i>Passed through the Ohio Department of Education</i>				
National School Lunch Program	10.555	66134		40,859
Non-Cash Assistance: National School Lunch Program	10.555	066134 05-PU00		1,015
Total National School Lunch Program				41,874
Total Child Nutrition Cluster				41,874
Total U.S. Department of Agriculture				465,751
<u>U.S. Department of Housing and Urban Development</u>				
<i>Direct Program</i>				
Continuum of Care Program	14.267	FR-5600-N-41	\$ 191,910	191,910
<i>Passed through the Ohio Development Services Agency</i>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-C-17-1BV-1 B-F-16-1BV-1 B-F-18-1BV-1		113,893 468,788 57,698
Total Community Development Block Grants/State's Program				640,379
Home Investment Partnerships Program	14.239	B-C-17-1BV-2		182,174
Total U.S. Department of Housing and Urban Development				1,014,463
<u>U.S. Department of Justice</u>				
<i>Direct Program</i>				
Justice System Response to Families	16.021	2017-FJ-AX-0019		118,896
Drug Court Discretionary Grant Program	16.585	2016-DC-BX-0082		125,697
Equitable Sharing Program	16.922	Not available		4,921
<i>Passed through the Ohio Department of Public Safety</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-JG-LLE-5255 2017-JG-A02-6001		11,700 35,827
Total Edward Byrne Memorial Justice Assistance Grant Program				47,527
<i>Passed through the Ohio Attorney General</i>				
Crime Victim Assistance	16.575	2018-VOCA-109294262 2019-VOCA-132135959		74,402 21,178
Total Crime Victim Assistance				95,580
Total U.S. Department of Justice				392,621

MEDINA COUNTY
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2018**

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Number	Passed Through to Subrecipients	Expenditures
<u>U.S. Department of Transportation</u>				
<u>Highway Planning and Construction Cluster:</u>				
<i>Passed through the Ohio Department of Transportation</i>				
Highway Planning and Construction	20.205	PID 96872 PID 96862 PID 96861 PID 96879 PID 104080		\$ 31,475 1,425 68,858 1,435,415 230,687
Total Highway Planning and Construction				<u>1,767,860</u>
Total Highway Planning and Construction Cluster				1,767,860
<u>Federal Transit Cluster:</u>				
<i>Direct Program</i>				
Federal Transit Formula Grants	20.507	OH-2016-044-00 OH-2017-044-00 OH-2018-032-00		6,550 476,145 348,633
Total Federal Transit Formula Grants				831,328
Bus and Bus Facilities Formula Program	20.526	OH-2018-032-00		<u>2,261</u>
Total Federal Transit Cluster				833,589
<u>Highway Safety Cluster:</u>				
<i>Passed through the Ohio Department of Public Safety</i>				
State and Community Highway Safety	20.600	STEP-2018--00033 STEP-2019-MCSO-00011		22,295 3,889
Total State and Community Highway Safety				<u>26,184</u>
Total Highway Safety Cluster				26,184
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2018--00033 IDEP-2019-MCSO-00011		21,884 6,807
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated				<u>28,691</u>
Total U.S. Department of Transportation				<u>2,656,324</u>
<u>U.S. Department of Education</u>				
<u>Special Education Cluster (IDEA):</u>				
<i>Passed through the Ohio Department of Education</i>				
Special Education Grants to States	84.027	066134-6B-SF-18P 066134-6B-SF-19P		6,460 23,934
Total Special Education Grants to States				30,394
Special Education Preschool Development Grants	84.173	066134-PG-S1-18P 066134-PG-S1-19P		421 6,982
Total Special Education - Preschool Grants				<u>7,403</u>
Total Special Education Cluster (IDEA)				37,797
<i>Passed through the Ohio Department of Developmental Disabilities</i>				
Special Education-Grants for Infants and Families	84.181	H181A170024 H181A160024		222,083 64,761
Total Special Education - Grants for Infants and Families				<u>286,844</u>
Total U.S. Department of Education				<u>324,641</u>

MEDINA COUNTY
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2018**

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Number	Passed Through to Subrecipients	Expenditures
<u>U.S. Department of Health and Human Services</u>				
<u>Aging Cluster:</u>				
<i>Passed through the Western Reserve Area Agency on Aging</i>				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	Not Available Not Available		\$ 91,681 <u>126,718</u>
Total Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers				218,399
Special Programs for the Aging - Title III, Part C - Nutritional Services	93.045	Not Available		108,795
Non-Cash Assistance: Special Programs for the Aging - Title III, Part C - Nutritional Services	93.045	Not Available		<u>133,933</u>
Total Special Programs for the Aging - Title III, Part C - Nutritional Services				242,728
Non-Cash Assistance: Nutrition Services Incentive Program	93.053	Not Available		<u>8,458</u>
Total Aging Cluster				469,585
Medicare Enrollment Assistance Program	93.071	Not Available Not Available		298 <u>2,400</u>
Total Medicare Enrollment Assistance Program				2,698
<i>Passed through the Ohio Department of Health</i>				
Project Grants and Cooperative Agreements for Tuberculosis Controls Programs	93.116	5U52PS00470303		17,226
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i>				
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	4221 T	\$ 48,832	48,832
Promoting Safe and Stable Families	93.556	5AU-19-C0052		5,231
<i>Passed through the Ohio Department of Job and Family Services</i>				
Promoting Safe and Stable Families	93.556	G-1819-11-5775		<u>105,102</u>
Total - Promoting Safe and Stable Families				110,333
Foster Care Title IV-E	93.658	G-1819-11-5775		895,811
Adoption Assistance	93.659	G-1819-11-5775		289,556
<u>TANF Cluster:</u>				
Temporary Assistance for Needy Families	93.558	G-1819-11-5775	844,286	<u>2,790,641</u>
Total TANF Cluster				2,790,641
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1819-11-5775		37,206
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i>				
Stephanie Tubbs Jones Child Welfare Services Program	93.645	5AU-18-C0052		<u>2,707</u>
Total - Stephanie Tubbs Jones Child Welfare Services Program				39,913
<i>Passed through the Ohio Department of Job and Family Services</i>				
Chafee Foster Care Independence Program	93.674	G-1819-11-5775		15,362
<u>CCDF Cluster:</u>				
Child Care and Development Block Grant	93.575	G-1819-11-5775		<u>125,864</u>
Total CCDF Cluster				125,864
Child Support Enforcement	93.563	G-1819-11-5775		1,642,724

MEDINA COUNTY
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018**

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Number	Passed Through to Subrecipients	Expenditures
Social Services Block Grant	93.667	G-1819-11-5775		\$ 829,080
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i> Social Services Block Grant	93.667	4221C	\$ 67,757	67,757
<i>Passed through the Ohio Department of Developmental Disabilities</i> Social Services Block Grant	93.667	Not Available		<u>78,446</u>
Total Social Services Block Grant				975,283
<i>Passed through the Ohio Department of Job and Family Services</i> Children's Health Insurance Program	93.767	G-1819-11-5775		221,303
<u>Medicaid Cluster:</u> Medical Assistance Program	93.778	G-1819-11-5775		582,503
<i>Passed through the Ohio Department of Developmental Disabilities</i> Medical Assistance Program	93.778	Not Available		<u>448,512</u>
Total Medical Assistance Program				<u>1,031,015</u>
Total Medicaid Cluster				1,031,015
<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	625,829	625,829
Block Grants for Community Mental Health Services	93.958	4221C & 4224C	86,823	86,823
Total U.S. Department of Health and Human Services				<u>9,388,798</u>
<u>U.S. Election Assistance Commission</u> <i>Passed through the Ohio Secretary of State</i> 2018 HAVA Election Security Grants	90.404	Not Available		8,000
Total U.S. Election Assistance Commission				<u>8,000</u>
Totals			<u>\$ 1,865,437</u>	<u>\$ 14,250,598</u>

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, 2018**

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, 2018. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C – INDIRECT COST RATE

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

NOTE D - SUBRECIPIENTS

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

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

NOTE E - CHILD NUTRITION CLUSTER

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

NOTE F – FOOD DONATION PROGRAM

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

MEDINA COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2018
(Continued)**

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

The current cash balance on the County's local program income account as of December 31, 2018 is \$137,310.

NOTE H - MATCHING REQUIREMENTS

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

NOTE I – MEDICAID

During the calendar year, the Medina County Board of Developmental Disabilities received a MAC settlement for the 2013 Cost Report from Department of Developmental Disabilities (DODD) for the Medicaid Program (CFDA #93.778) in the amount of \$4,493 and a MAC settlement for the 2014 Cost Report from DODD for the Medicaid Program (CFDA #93.778) in the amount of \$7,659. 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 Federal Schedule of Expenditures of Federal Awards since the underlying expenses occurred in prior audit periods and the Schedule of Expenditures of Federal Awards does not report revenue.

During the calendar year, the Medina County Board of Developmental Disabilities also received MAC Reconciliation revenue of \$25,711 from DODD for the Medicaid Program (CFDA #93.778) for the time period January-March 2016. There was also an accompanying liability associated with the reconciliation whereas the Medina County Board of Developmental Disabilities paid \$771 in additional MAC fees due to the aforementioned reconciliation revenue from 2016.

OHIO AUDITOR OF STATE KEITH FABER



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

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Medina County, Ohio (the County) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 26, 2019, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* and restated the net position of its Governmental Activities and the fund balances of the General Fund and the aggregate remaining fund information to account for adjustments related to the Medina County Port Authority presented as a discretely presented component unit.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a material weakness. We consider finding 2018-001 to be a material weakness.

Compliance and Other Matters

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

County's Response to Finding

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

Purpose of this Report

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



Keith Faber
Auditor of State

Columbus, Ohio

September 26, 2019



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

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Medina County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could directly and materially affect Medina County's major federal programs for the year ended December 31, 2018. The Summary of Auditor's Results in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Medina County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2018.

Report on Internal Control Over Compliance

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

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

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Medina County, Ohio (the County) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated September 26, 2019 wherein we noted the County restated the net position of its Governmental Activities and the fund balances of the General Fund and the aggregate remaining fund information to account for adjustments related to the Medina County Port Authority presented as a discretely presented component unit. Our opinion also explained that the County adopted Governmental Accounting Standard No. 75 during the year. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Keith Faber
Auditor of State

Columbus, Ohio

September 26, 2019

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MEDINA COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2018

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	<ul style="list-style-type: none"> • Federal Transit Cluster, CFDA 20.507 and 20.526; • Highway Planning and Construction Cluster, CFDA 20.205; • Medicaid Cluster, CFDA 93.778; • Foster Care Title IV-E, CFDA 93.658; • Block Grants for Prevention and Treatment of Substance Abuse, CFDA 93.959; • Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii, CFDA 14.228
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	No

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

FINDING NUMBER 2018-001

Material Weakness - Port Authority - Bank Reconciliation

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

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

The Port Authority is responsible for reconciling the book (fund) balance to the total bank balance on a monthly basis, and the Board and/or other administrator are responsible for reviewing the reconciliations and related support.

Monthly bank to book reconciliations were not prepared or reviewed each month of 2018. Failure to reconcile monthly increases the possibility that the Port Authority will not be able to identify, assemble, analyze, classify, and record its transactions correctly or to document compliance with finance-related legal and contractual requirements. Further, the lack of accurate monthly reconciliations increases the risk of theft/fraud over the cash cycle and could lead to inaccurate reporting in the annual financial statements.

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

Officials' Response: See Corrective Action Plan

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None



CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
December 31, 2018

Finding Number: 2018-001

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

Anticipated Completion Date: January 2020

Responsible Contact Person: David Corrado

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Medina County Commissioners

Patricia G. Geissman
William F. Hutson
Colleen M. Swedyk

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144 North Broadway
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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS DECEMBER 31, 2018

Finding Number	Finding Summary	Status	Additional Information
2017-001	Material Weakness – Financial Statement Errors	Partially Corrected	A similar comment was repeated in the County's management letter.

Medina County, Ohio



COMPREHENSIVE ANNUAL FINANCIAL REPORT

*FOR THE YEAR ENDED
DECEMBER 31, 2018*

Medina County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2018



Mike Kovack
Medina County Auditor

Prepared by
The Medina County Auditor's Office

INTRODUCTORY SECTION

Medina County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2018
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Medina County Auditor

MIKE KOVACK

144 North Broadway St. • Medina, Ohio 44256

September 26, 2019

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

As Medina County Auditor, I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Medina County for the year ended December 31, 2018. This CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and is reported as promulgated by GASB Statement No. 34. Responsibility for the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rest with the County Auditor. To the best of my knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly and completely the financial position and results of the County's financial activities.

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

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

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

Profile of the Government

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

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

-v-

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

Local Economy

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

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

Medina County has the fifth lowest poverty level (only 6.5 percent) in the State and has the fourth highest median household income in Ohio at \$71,595. Medina County is also one of the fastest growing counties in the State, currently ranking 16th in population. Much of our growth is due to the proximity to the interstate systems, coupled with our experienced workforce, cooperative business environment and outstanding public schools.

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

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

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

Long-Term Financial Planning

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

Relevant Financial Policies

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

The budget is controlled at the object code level within a fund and any changes at this level may only be made by a resolution of the County Commissioners. The budget may be amended or supplemented at any time during the year upon formal action of the Commissioners. Transfers of cash between funds require the Commissioners' authorization. Encumbered appropriation amounts automatically carry over from prior years. The Commissioners adopted the County's 2018 operating budget in December of 2017. Additional information on the County's budgetary process can be found in Note 2 to the basic financial statements.

Major Initiatives

Current Projects

Medina County purchased a 15,000 square foot building for \$1,600,000, excluding renovations, to alleviate current space issues at the Medina County Courthouse. The County renovated and occupied the second floor of this building and assumed four tenants generating an average of approximately \$95,000 in revenue per year. Two of the tenants' leases end in 2020 and the other two tenants' leases end in 2021 and 2023. As these leases expire, the County will occupy the vacated space with departments currently housed in the Medina County Courthouse complex. It is expected that by December of 2022, the County will occupy 100 percent of this building.

The County completed a space study on the Courthouse and County Administration Building. Based on this study, it was determined that the property on which the current courthouse is built could be used to house the Medina County Courts and Medina City Municipal Court in a single courthouse. The County has entered into negotiations with Brandstetter Carroll for the design of a joint County and Municipal Courthouse, and is negotiating with the City of Medina on the allocation of costs for the courthouse design, construction, and operation. The County is still reviewing the space study for the Administration Building and evaluating the viability of this project.

The County contracted with Black & Veatch for the design and construction of an anaerobic digester at the Kenneth W. Hotz Water Reclamation Facility in Liverpool Township. The anaerobic digester, when in full operation, will provide a significant portion of the energy needed to operate the facility and greatly reduce the cost of plant operations. The cost of constructing the anaerobic digester is approximately \$35,000,000, and the annual savings realized from its operation will be estimated to be \$1,400,000 per year. This savings will cover the principal and interest payments for the debt issued to cover the construction cost of the digester. This project was completed in the first quarter of 2019.

The Medina County Auditor's Office

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

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

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

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

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

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

Independent Audit

The Auditor of State's Office, has issued an unmodified ("clean") opinion on the Medina County financial statements for year ended December 31, 2018. The Independent Auditor's report is located at the front of the financial section of this report.

GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Medina County, Ohio, for its comprehensive annual financial report for the year ended December 31, 2017. This marked the thirty-third consecutive year that the County has received this award.

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

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

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

Acknowledgments

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

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

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

Sincerely,

A handwritten signature in black ink that reads "Mike Kovack". The signature is written in a cursive style with a large, sweeping initial "M".

MIKE E. KOVACK
Medina County Auditor

*Medina County, Ohio
Elected Officials*

December 31, 2018

Board of County Commissioners

Patricia G. Geissman, President

Adam Friedrich

William Hutson

Mike Kovack

Auditor

David Wadsworth

Clerk of Courts

Dr. Lisa Deranek

Coroner

Andrew Conrad

Engineer

Steven Forrest Thompson

Prosecutor

Colleen Swedyk

Recorder

Tom Miller

Sheriff

John Burke

Treasurer

Common Pleas Court Judges

General

Joyce V. Kimbler

Christopher Collier

Domestic Relations

Mary Kovack

Probate and Juvenile Court

Kevin Dunn

Medina County, Ohio Organizational Chart December 31, 2018





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Medina County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2017

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

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OHIO AUDITOR OF STATE KEITH FABER



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

INDEPENDENT AUDITOR'S REPORT

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Medina County, Ohio (the County), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Medina County, Ohio, as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Achievement Center Fund, School Sales Tax Fund, and Public Assistance Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during 2018, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The County also restated the net position of its Governmental Activities and the fund balances of the General Fund and the aggregate remaining fund information to account for adjustments related to the Medina County Port Authority presented as a discretely presented component unit. This restatement was also discussed in Note 3 to the financial statements. We did not modify our opinion regarding these matters.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 26, 2019, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

September 26, 2019

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Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

The discussion and analysis of Medina County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2018. 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 2018 are:

- During 2018, \$2.13 million in casino revenue was received by the County. The Board of County Commissioners utilized these receipts to supplement general fund operations and to undertake various building improvements and repairs. Competition from racetrack gambling venues, from which counties receive no percentage of proceeds, has reduced the amount wagered in the four Ohio casinos and the corresponding taxes collected and distributed to the counties.
- County general fund revenues increased by 5 percent in 2018, with property tax and sales tax revenues making up 52 percent of total revenues. Sales tax revenues have grown 24.6 percent over the past five years since 2013 and make up the largest portion (29 percent) of general fund revenues.
- The County ended 2018 with a general fund carryover balance that covered approximately 21 percent of total expenditures and other financing uses in the fund on a budget basis. The County continues to be committed to meeting the ongoing service needs of its residents and businesses through prudent budget planning and flexibility.

Using this Comprehensive Annual Financial Report (CAFR)

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

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

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 2018?" 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.

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

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.

Reporting on the County's Most Significant Funds

Fund Financial Statements

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

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

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 2018 compared to 2017.

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Assets						
Current and Other Assets	\$125,447,408	\$124,627,452	\$37,643,969	\$33,908,072	\$163,091,377	\$158,535,524
Net Pension Asset	551,581	0	60,540	0	612,121	0
Net OPEB Asset	171,644	0	0	0	171,644	0
Capital Assets, Net	68,909,393	62,225,717	269,190,772	257,213,392	338,100,165	319,439,109
<i>Total Assets</i>	<u>195,080,026</u>	<u>186,853,169</u>	<u>306,895,281</u>	<u>291,121,464</u>	<u>501,975,307</u>	<u>477,974,633</u>
Deferred Outflows of Resources						
Deferred Charge on Refunding	17,047	18,670	0	0	17,047	18,670
Pension	13,112,264	29,118,260	1,594,691	4,697,147	14,702,636	33,815,407
OPEB	2,602,875	455,080	284,579	69,128	2,887,454	524,208
<i>Total Deferred Outflows of Resources</i>	<u>\$15,732,186</u>	<u>\$29,592,010</u>	<u>\$1,879,270</u>	<u>\$4,766,275</u>	<u>\$17,607,137</u>	<u>\$34,358,285</u>

(continued)

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

Table 1
Net Position (continued)

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Liabilities						
Current and Other Liabilities	\$13,883,825	\$11,072,571	\$2,498,699	\$2,392,569	\$16,382,524	\$13,465,140
Long-Term Liabilities:						
Due Within One Year	1,437,207	1,373,991	7,109,086	6,669,805	8,546,293	8,043,796
Due In More Than One Year:						
Net Pension Liability	52,805,433	76,051,380	5,537,937	11,158,068	58,343,370	87,209,448
Net OPEB Liability	34,603,260	32,753,271	3,797,918	4,910,462	38,401,178	37,663,733
Other Amounts	14,226,465	15,227,679	72,173,851	58,418,542	86,400,316	73,646,221
<i>Total Liabilities</i>	<u>116,956,190</u>	<u>136,478,892</u>	<u>91,117,491</u>	<u>83,549,446</u>	<u>208,073,681</u>	<u>220,028,338</u>
Deferred Inflows of Resources						
Property Taxes	29,143,091	28,496,050	0	0	29,143,091	28,496,050
Pension	12,641,859	931,740	2,778,180	91,951	15,415,720	1,023,691
OPEB	2,935,951	0	1,215,175	0	4,151,126	0
<i>Total Deferred Inflows of Resources</i>	<u>44,720,901</u>	<u>29,427,790</u>	<u>3,993,355</u>	<u>91,951</u>	<u>48,709,937</u>	<u>29,519,741</u>
Net Position						
Net Investment in Capital Assets	59,756,314	52,707,349	191,023,726	193,293,164	250,780,040	246,000,513
Restricted for:						
Debt Service	4,222,018	3,454,309	0	0	4,222,018	3,454,309
Capital Projects	439,504	1,065,865	0	0	439,504	1,065,865
Developmentally Disabled Education	22,086,103	21,818,972	0	0	22,086,103	21,818,972
County Schools Permanent Improvements	2,186,899	1,998,778	0	0	2,186,899	1,998,778
Public Assistance	0	145,742	0	0	0	145,742
ADAMH Operations	6,180,232	6,408,299	0	0	6,180,232	6,408,299
Road and Bridge Repairs	9,659,614	8,950,549	0	0	9,659,614	8,950,549
Children's Services	230,848	115,327	0	0	230,848	115,327
Community Safety Awareness	183,616	473,000	0	0	183,616	473,000
Computer Upgrades	782,062	600,224	0	0	782,062	600,224
County Home Operations	835,909	897,496	0	0	835,909	897,496
Courthouse Security	1,173,347	1,132,695	0	0	1,173,347	1,132,695
Ditch Maintenance	7,310,566	6,984,103	0	0	7,310,566	6,984,103
Drug Enforcement	958,925	927,392	0	0	958,925	927,392
Emergency Planning	382,344	447,165	0	0	382,344	447,165
Real Estate Assessments	3,004,715	7,386,254	0	0	3,004,715	7,386,254
Shelter Care and Youth Services	404,300	425,855	0	0	404,300	425,855
Transportation	903,680	357,732	0	0	903,680	357,732
Other Purposes	848,499	1,061,546	0	0	848,499	1,061,546
Unclaimed Monies	47,257	47,577	0	0	47,257	47,577
Unrestricted (Deficit)	<u>(72,461,631)</u>	<u>(66,867,732)</u>	<u>22,639,979</u>	<u>18,953,178</u>	<u>(49,821,652)</u>	<u>(47,914,554)</u>
<i>Total Net Position</i>	<u>\$49,135,121</u>	<u>\$50,538,497</u>	<u>\$213,663,705</u>	<u>\$212,246,342</u>	<u>\$262,798,826</u>	<u>\$262,784,839</u>

The net pension liability (NPL) is one of the largest liabilities reported by the County at December 31, 2018 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement 27." For 2018, the County adopted GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions," which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed that follow, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting the net pension asset and deferred outflows related to pension and OPEB.

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Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability* or *net OPEB liability*. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability (asset) and the net OPEB liability to equal the County's proportionate share of each plan's collective:

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

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 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.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

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.

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In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's *change* in net pension liability (asset) and net OPEB liability, respectively, not accounted for as deferred inflows/outflows.

As a result of implementing GASB 75, the County is reporting a net OPEB liability and deferred inflows/outflows of resources related to OPEB on the accrual basis of accounting.

Total assets increased in 2018, primarily due to increases in capital assets, primarily in the Medina County sewer district, with the construction of anaerobic digesters. Governmental activities also had a large increase with the largest increase being for bridge infrastructure.

Total liabilities decreased primarily due to decreases related to the net pension liability. The net pension liability decrease represents the County's proportionate share of the OPERS traditional and combined plans' and the STRS plan's unfunded benefits. Changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability. This decrease in liabilities was partially offset by the increase in OWDA loans, primarily related to the construction of anaerobic digesters by the sewer district.

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

Table 2 shows the changes in net position for the year ended December 31, 2018 as compared to 2017.

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Revenues						
Program Revenues						
Charges for Services	\$18,564,196	\$16,851,324	\$36,614,884	\$35,481,530	\$55,179,080	\$52,332,854
Operating Grants and Contributions	37,504,892	33,379,337	0	0	37,504,892	33,379,337
Capital Grants and Contributions	4,017,966	3,869,459	3,885,813	4,786,571	7,903,779	8,656,030
Total Program Revenues	60,087,054	54,100,120	40,500,697	40,268,101	100,587,751	94,368,221
General Revenues						
Property Taxes	30,150,454	29,056,996	0	0	30,150,454	29,056,996
Sales Taxes	27,132,073	26,253,342	0	0	27,132,073	26,253,342
Property Transfer Taxes	2,938,887	2,519,872	0	0	2,938,887	2,519,872
Grants and Entitlements	6,656,517	5,304,972	0	0	6,656,517	5,304,972
Interest	2,098,764	1,218,661	191	212	2,098,955	1,218,873
Miscellaneous	1,744,871	2,762,629	0	308,060	1,744,871	3,070,689
Total General Revenues	70,721,566	67,116,472	191	308,272	70,721,757	67,424,744
Total Revenues	\$130,808,620	\$121,216,592	\$40,500,888	\$40,576,373	\$171,309,508	\$161,792,965

(continued)

Medina County, Ohio
Management's Discussion and Analysis
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Table 2
Changes in Net Position (continued)

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Program Expenses						
General Government:						
Legislative and Executive	\$32,952,597	\$26,949,702	\$0	\$0	\$32,952,597	\$26,949,702
Judicial	12,523,490	12,674,683	0	0	12,523,490	12,674,683
Public Safety	26,525,805	26,542,908	0	0	26,525,805	26,542,908
Public Works	9,055,407	9,305,341	0	0	9,055,407	9,305,341
Health	30,636,801	28,109,098	0	0	30,636,801	28,109,098
Human Services	19,051,871	18,800,714	0	0	19,051,871	18,800,714
Economic Development and Assistance - Primary Government	944,276	263,233	0	0	944,276	263,233
Economic Development and Assistance - External Government	242,032	283,444	0	0	242,032	283,444
Interest and Fiscal Charges	279,717	287,249	0	0	279,717	287,249
Sewer	0	0	21,220,501	17,321,103	21,220,501	17,321,103
Water	0	0	9,213,009	9,520,230	9,213,009	9,520,230
Solid Waste	0	0	8,650,015	7,194,568	8,650,015	7,194,568
Total Program Expenses	132,211,996	123,216,372	39,083,525	34,035,901	171,295,521	157,252,273
Increase (Decrease) in Net Position Before Transfers	(1,403,376)	(1,999,780)	1,417,363	6,540,472	13,987	4,540,692
Transfers	0	93,087	0	(93,087)	0	0
<i>Change in Net Position</i>	(1,403,376)	(1,906,693)	1,417,363	6,447,385	13,987	4,540,692
Net Position, January 1	50,538,497	N/A	212,246,342	N/A	262,784,839	N/A
Net Position, December 31	<u>\$49,135,121</u>	<u>\$50,538,497</u>	<u>\$213,663,705</u>	<u>\$212,246,342</u>	<u>\$262,798,826</u>	<u>\$262,784,839</u>

The information necessary to restate the 2017 beginning balances and the 2017 OPEB expense amounts for the effects of the initial implementation of GASB 75 is not available. Therefore, 2017 functional expenses still include OPEB expense of \$524,208 computed under GASB 45. GASB 45 required recognizing OPEB expense equal to the contractually required contributions to the plan. Under GASB 75, OPEB expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of OPEB expense. Under GASB 75, the 2018 statements report OPEB expense of \$2,405,160. Consequently, in order to compare 2018 total program expenses to 2017, the following adjustments are needed:

	Governmental Activities	Business-Type Activities	Total
Total 2018 program expenses under GASB 75	\$132,211,996	\$39,083,525	\$171,295,521
OPEB expense under GASB 75	(2,512,888)	107,728	(2,405,160)
2018 contractually required contribution	46,387	5,092	51,479
Adjusted 2018 program expenses	129,745,495	39,196,345	168,941,840
Total 2017 program expenses under GASB 45	123,216,372	34,035,901	157,252,273
Increase in program expenses not related to OPEB	<u>\$6,529,123</u>	<u>\$5,160,444</u>	<u>\$11,689,567</u>

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Governmental Activities

The overall financial strength of the County remained stable. Total governmental activities revenue for the County for 2018 increased from 2017. The increase was primarily due to increases in operating grants and contributions program revenues related to community improvements and transportation. All program revenues increased over the prior year by \$5,986,934. General revenues increased over the prior year. The main reason for the increase was due to increases in grants and entitlements, interest, and sales tax revenues.

Total 2018 governmental activities expenses for the County increased by \$8,995,624, mainly due to higher legislative and executive, health, economic development and assistance – primary government, and human services expenses. The majority for the increase in expenses for legislative and executive was in relation to the County's distribution of excess reappraisal fees distributed to the County's subdivisions. Health, economic development and assistance – primary government, and human services expenses primarily increased due to higher contractual services. These four expense categories accounted for \$83,585,545 in expenses out of \$132,211,996 in total expenses for the governmental activities; under half of the expenses were covered by direct charges to users of the services and grants. A portion of those charges are for fees charged for septic and solid waste sites and for the collection of license and permit fees throughout the County.

Business-Type Activities

Business-type activities 2018 revenues for the County decreased from 2017. The decrease was largely due to decreased program revenues, as capital grants and contributions decreased due to a decrease in developer-donated sewer lines during the year.

Business-type activities 2018 expenses for the County increased over 2017, primarily due to significantly higher contractual services related to 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, 2018 as compared to 2017.

Table 3
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2018	2017	2018	2017
General Government:				
Legislative and Executive	\$32,952,597	\$26,949,702	(\$27,000,879)	(\$21,121,593)
Judicial	12,523,490	12,674,683	(7,731,408)	(8,167,355)
Public Safety	26,525,805	26,542,908	(18,737,102)	(18,630,671)
Public Works	9,055,407	9,305,341	4,985,117	3,842,148
Health	30,636,801	28,109,098	(18,409,382)	(16,610,240)
Human Services	19,051,871	18,800,714	(4,801,941)	(7,783,209)
Economic Development and Assistance - Primary Government	944,276	263,233	23,071	(153,121)
Economic Development and Assistance - External Government	242,032	283,444	(172,701)	(204,962)
Interest and Fiscal Charges	279,717	287,249	(279,717)	(287,249)
Total	\$132,211,996	\$123,216,372	(\$72,124,942)	(\$69,116,252)

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Of the County's \$132,211,996 in governmental expenses, \$60,087,054 was covered by program revenues consisting of charges for services, operating grants and contributions and capital grants and contributions. The remaining expenses had to be paid from property and sales taxes, property transfer taxes, unrestricted grants, interest and miscellaneous revenues.

The County's Funds

Governmental Funds

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

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

The most significant fund is the general fund with a year-end fund balance of \$10,859,516, which included an unassigned fund deficit of (\$576,194), compared to annual expenditures of \$42,109,932. The fund had a positive net change primarily due to increased interest, intergovernmental, and charges for services revenues over the prior year. Expenditures increased slightly with the predominant increase being for public safety, which is primarily related to personal services expenditures.

The Achievement Center revenues, with the majority being property taxes, allowed for the operations of a school for the developmentally disabled. This fund's revenues increased due to property taxes and intergovernmental revenue increases and expenditures increased due to an increase in intergovernmental payables at year end related to Medicaid.

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

The public assistance revenues fund saw its revenues and expenditures both increase significantly as it received increased grant funding and had higher contractual services related to various social services.

Business-Type Funds

The County has three business-type activities funds: Medina County sewer district, Medina County water district and solid waste management. Total net position increased overall from 2017 to 2018; however, the Medina County sewer district and solid waste management individually had decreases which is attributed to the increased contractual services expenses they experienced during the year.

Long-term liabilities increased in 2018 due to the County issuing additional Ohio Water Development Authority (OWDA) loans.

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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 2018, the County amended its general fund budget several times. At the direction of County Commissioners, all capital projects and requests for capital type purchases must be reviewed and approved individually by the Commissioners, although the County's legal level of control is at the object level for all funds and any budget modifications may only be made by resolution of the County Commissioners.

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

During the course of 2018, the County was very conservative about increasing its final budgeted projections. Although the Budget Commission processed multiple adjustments to both the original estimated revenues and original appropriations, these changes only increased estimated revenues and other sources and appropriations and other uses by \$106,737 and \$838,200, respectively.

Certain revenue line items had increases of actual revenue being brought into the County, as compared to what was projected. For the general fund, final budgeted revenues were \$43,945,998 and actual revenue collections were \$46,452,820. The increase was due to the receipt of increased revenues of all line items. Actual expenditures were \$2,604,348 less than final budgeted appropriations due to the County spending less on personnel and contractual services than projected.

Capital Assets and Debt Administration

Capital Assets

Total capital assets for Medina County as of December 31, 2018, were \$338,100,165, an increase of \$18,661,056 over 2017. The increase was due to additions for both governmental and business-type activities being higher than amounts for depreciation. The additions for governmental were primarily for bridge infrastructure and the primary additions for business-type was related to the sewer anaerobic digesters. 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, \$280,007 in sewer lines and \$839,300 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.

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Debt Administration

On December 31, 2018, Medina County had various general obligation and special assessment bonds outstanding. In the event of payment default by the property owner for the special assessments, the County would be responsible for the debt service payments. All bonds are backed by the full faith and credit of the County. The County also had various loans outstanding with OPWC and OWDA, as well as a Rural Lorain County water loan.

During 2018, Medina County's governmental long-term debt decreased as the County paid down debt with no new issuances. Business-type activities saw an increase due to debt issuances exceeding amounts being paid down with loan issuances for both the sewer and water fund. The loan proceeds are being used for the sewer anaerobic digester and rehabilitation projects and water line relocation and tower painting projects. 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 \$116,483,205 and a margin on unvoted debt of \$42,025,643.

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

Current Financial Related Activities

The unemployment rate for the County is currently 4.2 percent, which increased from a year ago. This rate is between the State's unemployment rate, of 4.5 percent, and the national average of 4.1 percent.

These factors, along with inflationary trends, were considered in preparing the County's budget for the 2018 year. At the end of the 2018 year, the fund balance in the general fund increased by \$851,899 on a budgetary basis.

Contacting the County Auditor's Office

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

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Medina County, Ohio
Statement of Net Position
December 31, 2018

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total *	Medina County Port Authority
Assets				
Equity in Pooled Cash and Cash Equivalents	\$70,051,176	\$26,751,230	\$96,802,406	\$349,002
Cash and Cash Equivalents:				
In Segregated Accounts	115,011	0	115,011	0
With Fiscal Agents	371,467	0	371,467	1,836,098
Material and Supplies Inventory	421,042	361,135	782,177	0
Accrued Interest Receivable	552,225	0	552,225	0
Accounts Receivable	240,572	4,655,005	4,895,577	108,909
Internal Balances	(173,740)	173,740	0	0
Intergovernmental Receivable	9,357,267	0	9,357,267	0
Sales Taxes Receivable	4,633,208	0	4,633,208	0
Property Taxes Receivable	29,593,882	0	29,593,882	0
Special Assessments Receivable	4,993,755	0	4,993,755	0
Loans Receivable	201,989	0	201,989	0
Loans Receivable from Component Unit	5,089,554	0	5,089,554	0
Investment in Joint Venture	0	5,702,859	5,702,859	0
Net Pension Asset (See Note 26)	551,581	60,540	612,121	0
Net OPEB Asset (See Note 27)	171,644	0	171,644	0
Nondepreciable Capital Assets	3,517,055	33,851,058	37,368,113	0
Depreciable Capital Assets, Net	65,392,338	235,339,714	300,732,052	8,649,135
<i>Total Assets</i>	<u>195,080,026</u>	<u>306,895,281</u>	<u>501,975,307</u>	<u>10,943,144</u>
Deferred Outflows of Resources				
Deferred Charge on Refunding	17,047	0	17,047	0
Pension	13,112,264	1,594,691	14,702,636	0
OPEB	2,602,875	284,579	2,887,454	0
<i>Total Deferred Outflows of Resources</i>	<u>15,732,186</u>	<u>1,879,270</u>	<u>17,607,137</u>	<u>0</u>
Liabilities				
Accounts Payable	2,083,722	1,696,655	3,780,377	460
Contracts Payable	1,008,736	311,350	1,320,086	0
Accrued Wages and Benefits	1,636,776	244,289	1,881,065	0
Matured Compensated Absences Payable	40,086	0	40,086	0
Accrued Interest Payable	36,780	625	37,405	61,511
Intergovernmental Payable	7,979,880	245,780	8,225,660	0
Loans Payable	318,658	0	318,658	0
Claims Payable	779,187	0	779,187	0
Long-Term Liabilities:				
Due Within One Year	1,437,207	7,109,086	8,546,293	640,000
Due In More Than One Year:				
Net Pension Liability (See Note 26)	52,805,433	5,537,937	58,343,370	0
Net OPEB Liability (See Note 27)	34,603,260	3,797,918	38,401,178	0
Other Amounts Due in More Than One Year	14,226,465	72,173,851	86,400,316	15,704,554
<i>Total Liabilities</i>	<u>116,956,190</u>	<u>91,117,491</u>	<u>208,073,681</u>	<u>16,406,525</u>
Deferred Inflows of Resources				
Property Taxes	29,143,091	0	29,143,091	0
Pension	12,641,859	2,778,180	15,415,720	0
OPEB	2,935,951	1,215,175	4,151,126	0
<i>Total Deferred Inflows of Resources</i>	<u>44,720,901</u>	<u>3,993,355</u>	<u>48,709,937</u>	<u>0</u>
Net Position				
Net Investment in Capital Assets	59,756,314	191,023,726	250,780,040	(968,228)
Restricted for:				
Debt Service	4,222,018	0	4,222,018	0
Capital Projects	439,504	0	439,504	0
Developmentally Disabled Education	22,086,103	0	22,086,103	0
County Schools Permanent Improvements	2,186,899	0	2,186,899	0
ADAMH Operations	6,180,232	0	6,180,232	0
Road and Bridge Repairs	9,659,614	0	9,659,614	0
Children's Services	230,848	0	230,848	0
Community Safety Awareness	183,616	0	183,616	0
Computer Upgrades	782,062	0	782,062	0
County Home Operations	835,909	0	835,909	0
Courthouse Security	1,173,347	0	1,173,347	0
Ditch Maintenance	7,310,566	0	7,310,566	0
Drug Enforcement	958,925	0	958,925	0
Emergency Management and Planning	382,344	0	382,344	0
Real Estate Assessments	3,004,715	0	3,004,715	0
Shelter Care and Youth Services	404,300	0	404,300	0
Transportation	903,680	0	903,680	0
Other Purposes	848,499	0	848,499	0
Unclaimed Monies	47,257	0	47,257	0
Unrestricted (Deficit)	(72,461,631)	22,639,979	(49,821,652)	(4,495,153)
<i>Total Net Position</i>	<u>\$49,135,121</u>	<u>\$213,663,705</u>	<u>\$262,798,826</u>	<u>(\$5,463,381)</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, 2018

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General Government				
Legislative and Executive	\$32,952,597	\$5,852,143	\$99,575	\$0
Judicial	12,523,490	3,065,105	1,726,977	0
Public Safety	26,525,805	5,098,698	2,690,005	0
Public Works	9,055,407	1,420,746	8,601,812	4,017,966
Health	30,636,801	506,261	11,721,158	0
Human Services	19,051,871	2,457,118	11,792,812	0
Economic Development and Assistance - Primary Government	944,276	94,794	872,553	0
Economic Development and Assistance - External Government	242,032	69,331	0	0
Interest and Fiscal Charges	279,717	0	0	0
<i>Total Governmental Activities</i>	<u>132,211,996</u>	<u>18,564,196</u>	<u>37,504,892</u>	<u>4,017,966</u>
Business-Type Activities				
Sewer	21,220,501	18,726,085	0	2,216,859
Water	9,213,009	10,696,945	0	1,668,954
Solid Waste	8,650,015	7,191,854	0	0
<i>Total Business-Type Activities</i>	<u>39,083,525</u>	<u>36,614,884</u>	<u>0</u>	<u>3,885,813</u>
Total Primary Government	<u>\$171,295,521</u>	<u>\$55,179,080</u>	<u>\$37,504,892</u>	<u>\$7,903,779</u>
Component Unit				
Medina County Port Authority	<u>\$2,101,996</u>	<u>\$1,253,309</u>	<u>\$147,592</u>	<u>\$0</u>

General Revenues

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

Total General Revenues

Change in Net Position

*Net Position Beginning of Year -
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
(\$27,000,879)	\$0	(\$27,000,879)	\$0
(7,731,408)	0	(7,731,408)	0
(18,737,102)	0	(18,737,102)	0
4,985,117	0	4,985,117	0
(18,409,382)	0	(18,409,382)	0
(4,801,941)	0	(4,801,941)	0
23,071	0	23,071	0
(172,701)	0	(172,701)	0
(279,717)	0	(279,717)	0
(72,124,942)	0	(72,124,942)	0
0	(277,557)	(277,557)	0
0	3,152,890	3,152,890	0
0	(1,458,161)	(1,458,161)	0
0	1,417,172	1,417,172	0
(72,124,942)	1,417,172	(70,707,770)	0
0	0	0	(701,095)
10,801,772	0	10,801,772	0
538,618	0	538,618	0
16,226,059	0	16,226,059	0
834,823	0	834,823	0
288,175	0	288,175	0
1,461,007	0	1,461,007	0
13,558,441	0	13,558,441	0
17,372	0	17,372	0
13,556,260	0	13,556,260	0
2,938,887	0	2,938,887	0
6,656,517	0	6,656,517	0
2,098,764	191	2,098,955	26,633
1,744,871	0	1,744,871	813,395
70,721,566	191	70,721,757	840,028
(1,403,376)	1,417,363	13,987	138,933
50,538,497	212,246,342	262,784,839	(5,602,314)
\$49,135,121	\$213,663,705	\$262,798,826	(\$5,463,381)

Medina County, Ohio
Balance Sheet
Governmental Funds
December 31, 2018

	General	Achievement Center	School Sales Tax	Public Assistance	Other Governmental Funds	Total Governmental Funds
Assets						
Equity in Pooled Cash and Cash Equivalents	\$6,831,804	\$23,041,419	\$3,473,338	\$1,396,118	\$32,740,109	\$67,482,788
Cash and Cash Equivalents:						
In Segregated Accounts	103,074	0	0	0	11,937	115,011
With Fiscal Agents	0	371,467	0	0	0	371,467
Materials and Supplies Inventory	74,173	67,161	0	0	279,708	421,042
Accrued Interest Receivable	552,225	0	0	0	0	552,225
Accounts Receivable	151,558	748	0	0	88,266	240,572
Intergovernmental Receivable	2,919,575	1,769,457	0	0	4,668,235	9,357,267
Interfund Receivable	3,341,315	0	0	0	66,990	3,408,305
Sales Taxes Receivable	2,316,775	0	2,316,433	0	0	4,633,208
Property Taxes Receivable	10,641,130	15,984,064	0	0	2,968,688	29,593,882
Special Assessments Receivable	0	0	0	0	4,993,755	4,993,755
Loans Receivable	0	0	0	0	201,989	201,989
Loans Receivable from Component Unit	5,089,554	0	0	0	0	5,089,554
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	47,257	0	0	0	0	47,257
<i>Total Assets</i>	<u>\$32,068,440</u>	<u>\$41,234,316</u>	<u>\$5,789,771</u>	<u>\$1,396,118</u>	<u>\$46,019,677</u>	<u>\$126,508,322</u>
Liabilities						
Accounts Payable	\$716,648	\$304,865	\$0	\$274,575	\$779,390	\$2,075,478
Contracts Payable	0	80,604	0	0	928,132	1,008,736
Accrued Wages and Benefits	897,481	336,727	0	145,861	256,707	1,636,776
Accrued Interest Payable	0	0	0	0	13,925	13,925
Matured Compensated Absences Payable	10,194	19,981	0	9,911	0	40,086
Interfund Payable	7,613	11,168	0	54,120	3,342,218	3,415,119
Intergovernmental Payable	1,655,814	1,240,754	3,602,872	420,956	1,056,170	7,976,566
Loans Payable	318,658	0	0	0	0	318,658
<i>Total Liabilities</i>	<u>3,606,408</u>	<u>1,994,099</u>	<u>3,602,872</u>	<u>905,423</u>	<u>6,376,542</u>	<u>16,485,344</u>
Deferred Inflows of Resources						
Property Taxes	10,416,793	15,793,163	0	0	2,933,135	29,143,091
Unavailable Revenue	7,185,723	1,652,350	0	0	7,637,083	16,475,156
<i>Total Deferred Inflows of Resources</i>	<u>17,602,516</u>	<u>17,445,513</u>	<u>0</u>	<u>0</u>	<u>10,570,218</u>	<u>45,618,247</u>
Fund Balances						
Nonspendable	7,585,984	67,161	0	0	279,708	7,932,853
Restricted	133,244	21,727,543	2,186,899	490,695	30,973,128	55,511,509
Assigned	3,716,482	0	0	0	116,254	3,832,736
Unassigned (Deficit)	(576,194)	0	0	0	(2,296,173)	(2,872,367)
<i>Total Fund Balances</i>	<u>10,859,516</u>	<u>21,794,704</u>	<u>2,186,899</u>	<u>490,695</u>	<u>29,072,917</u>	<u>64,404,731</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$32,068,440</u>	<u>\$41,234,316</u>	<u>\$5,789,771</u>	<u>\$1,396,118</u>	<u>\$46,019,677</u>	<u>\$126,508,322</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, 2018*

Total Governmental Funds Balances	\$64,404,731
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	68,909,393
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	353,122
Charges for Services	141,247
Fines and Forfeitures	13,058
Intergovernmental	5,884,420
Special Assessments	4,993,755
Loans Receivable	5,089,554
Total	16,475,156
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	1,726,562
Internal Balances	(166,926)
Compensated Absences	3,824
Total	1,563,460
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental fund, an interest expenditure is reported when due.	(22,855)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
General Obligation Bonds	(8,923,767)
Special Assessment Bonds	(215,000)
OPWC Loans	(70,899)
Compensated Absences	(6,454,006)
Deferred Charge on Refunding	17,047
Total	(15,646,625)
The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds:	
Net Pension Asset	551,581
Deferred Outflows - Pension	13,112,264
Net Pension Liability	(52,805,433)
Deferred Inflows - Pension	(12,641,859)
Total	(51,783,447)
The net OPEB liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds:	
Net OPEB Asset	171,644
Deferred Outflows - OPEB	2,602,875
Net OPEB Liability	(34,603,260)
Deferred Inflows - OPEB	(2,935,951)
Total	(34,764,692)
Net Position of Governmental Activities	\$49,135,121

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, 2018

	General	Achievement Center	School Sales Tax	Public Assistance	Other Governmental Funds	Total Governmental Funds
Revenues						
Property Taxes	\$10,811,240	\$16,238,799	\$0	\$0	\$3,123,255	\$30,173,294
Sales Taxes	13,558,441	17,372	13,556,260	0	0	27,132,073
Property Transfer Taxes	2,724,886	0	0	0	214,001	2,938,887
Charges for Services	9,719,074	7,218	0	0	6,730,925	16,457,217
Licenses and Permits	9,378	0	0	0	0	9,378
Fines and Forfeitures	526,532	0	0	0	52,559	579,091
Intergovernmental	6,012,627	7,637,146	0	7,118,858	26,240,846	47,009,477
Special Assessments	0	0	0	0	442,713	442,713
Interest	1,972,191	1,856	0	0	124,717	2,098,764
Rentals	4,331	0	0	0	475,954	480,285
Donations	0	31,498	0	3,055	352,646	387,199
Other	1,194,553	76,286	0	79,902	394,130	1,744,871
<i>Total Revenues</i>	<u>46,533,253</u>	<u>24,010,175</u>	<u>13,556,260</u>	<u>7,201,815</u>	<u>38,151,746</u>	<u>129,453,249</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	10,695,761	0	13,368,139	0	7,274,901	31,338,801
Judicial	8,717,061	0	0	0	3,255,129	11,972,190
Public Safety	19,192,050	0	0	0	5,127,350	24,319,400
Public Works	511,269	0	0	0	8,494,363	9,005,632
Health	0	23,941,300	0	0	4,742,846	28,684,146
Human Services	2,689,259	0	0	8,855,650	6,426,095	17,971,004
Economic Development and Assistance	62,500	0	0	0	880,368	942,868
Capital Outlay	0	0	0	0	7,338,165	7,338,165
Intergovernmental	242,032	0	0	0	0	242,032
Debt Service:						
Principal Retirement	0	0	0	0	865,456	865,456
Interest and Fiscal Charges	0	0	0	0	298,636	298,636
<i>Total Expenditures</i>	<u>42,109,932</u>	<u>23,941,300</u>	<u>13,368,139</u>	<u>8,855,650</u>	<u>44,703,309</u>	<u>132,978,330</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,423,321</u>	<u>68,875</u>	<u>188,121</u>	<u>(1,653,835)</u>	<u>(6,551,563)</u>	<u>(3,525,081)</u>
Other Financing Sources (Uses)						
Sale of Capital Assets	22,554	0	0	0	9,206	31,760
Transfers In	0	0	0	1,549,802	1,415,853	2,965,655
Transfers Out	(2,615,355)	(199,600)	0	0	(150,700)	(2,965,655)
<i>Total Other Financing Sources (Uses)</i>	<u>(2,592,801)</u>	<u>(199,600)</u>	<u>0</u>	<u>1,549,802</u>	<u>1,274,359</u>	<u>31,760</u>
<i>Net Change in Fund Balances</i>	<u>1,830,520</u>	<u>(130,725)</u>	<u>188,121</u>	<u>(104,033)</u>	<u>(5,277,204)</u>	<u>(3,493,321)</u>
<i>Fund Balances Beginning of Year - Restated (See Note 3)</i>	<u>9,028,996</u>	<u>21,925,429</u>	<u>1,998,778</u>	<u>594,728</u>	<u>34,350,121</u>	<u>67,898,052</u>
<i>Fund Balances End of Year</i>	<u>\$10,859,516</u>	<u>\$21,794,704</u>	<u>\$2,186,899</u>	<u>\$490,695</u>	<u>\$29,072,917</u>	<u>\$64,404,731</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2018*

Net Change in Fund Balances - Total Governmental Funds (S3,493,321)

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

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

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

Capital Assets Additions	9,577,709	
Current Year Depreciation	(2,812,478)	
Total	6,765,231	6,765,231

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. (81,555)

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

Delinquent Property Taxes	(22,840)	
Charges for Services	(10,412)	
Fines and Forfeitures	(1,347)	
Intergovernmental	377,706	
Special Assessments	607,271	
Total	950,378	950,378

Repayment of bond and loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 865,456

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

Accrued Interest	2,241	
Accretion on Bonds	(4,424)	
Amortization of Bond Premium	22,725	
Amortization of Deferred Charge on Refunding	(1,623)	
Total	18,919	18,919

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. 54,241

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	(112,967)	
Internal Balances	14,671	
Compensated Absences	659	
Total	(97,637)	(97,637)

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

Pension	6,334,994	
OPEB	46,387	
Total	6,381,381	6,381,381

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	(10,253,581)	
OPEB	(2,512,888)	
Total	(12,766,469)	(12,766,469)

Change in Net Position of Governmental Activities (S1,403,376)

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, 2018*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$9,888,517	\$9,898,128	\$10,819,700	\$921,572
Sales Taxes	12,433,062	12,445,146	13,354,060	908,914
Property Transfer Taxes	2,536,957	2,539,423	2,724,886	185,463
Charges for Services	9,592,898	9,649,701	9,684,870	35,169
Licenses and Permits	9,643	9,652	10,357	705
Fines and Forfeitures	499,517	500,003	536,520	36,517
Intergovernmental	5,827,977	5,844,605	6,064,631	220,026
Interest	1,916,914	1,918,777	2,058,912	140,135
Rentals	4,032	4,036	4,331	295
Other	1,135,457	1,136,527	1,194,553	58,026
<i>Total Revenues</i>	<u>43,844,974</u>	<u>43,945,998</u>	<u>46,452,820</u>	<u>2,506,822</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	9,708,352	9,750,088	9,022,095	727,993
Judicial	7,466,246	7,516,746	6,968,589	548,157
Public Safety	14,907,047	14,936,047	14,444,545	491,502
Public Works	442,428	442,428	381,311	61,117
Human Services	3,006,742	3,008,911	2,488,280	520,631
Economic Development and Assistance	62,500	62,500	62,500	0
Employee Fringe Benefits	9,649,357	9,653,716	9,398,768	254,948
Intergovernmental	242,032	242,032	242,032	0
<i>Total Expenditures</i>	<u>45,484,704</u>	<u>45,612,468</u>	<u>43,008,120</u>	<u>2,604,348</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,639,730)</u>	<u>(1,666,470)</u>	<u>3,444,700</u>	<u>5,111,170</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	22,165	22,201	22,554	353
Transfers In	217,323	223,000	0	(223,000)
Transfers Out	(1,904,919)	(2,615,355)	(2,615,355)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,665,431)</u>	<u>(2,370,154)</u>	<u>(2,592,801)</u>	<u>(222,647)</u>
<i>Net Change in Fund Balance</i>	(3,305,161)	(4,036,624)	851,899	4,888,523
<i>Fund Balance Beginning of Year</i>	7,560,354	7,560,354	7,560,354	0
Prior Year Encumbrances Appropriated	1,015,146	1,015,146	1,015,146	0
<i>Fund Balance End of Year</i>	<u>\$5,270,339</u>	<u>\$4,538,876</u>	<u>\$9,427,399</u>	<u>\$4,888,523</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Achievement Center Fund
For the Year Ended December 31, 2018*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$15,005,246	\$15,005,246	\$16,238,799	\$1,233,553
Sales Taxes	16,297	16,297	17,372	1,075
Charges for Services	6,904	6,904	7,360	456
Intergovernmental	7,312,860	7,312,860	7,795,357	482,497
Interest	1,741	1,741	1,856	115
Donations	29,548	29,548	31,498	1,950
Other	71,565	71,565	76,286	4,721
<i>Total Revenues</i>	<u>22,444,161</u>	<u>22,444,161</u>	<u>24,168,528</u>	<u>1,724,367</u>
Expenditures				
Current:				
Health	19,675,928	19,765,928	17,864,093	1,901,835
Employee Fringe Benefits	5,434,730	5,814,730	5,598,679	216,051
<i>Total Expenditures</i>	<u>25,110,658</u>	<u>25,580,658</u>	<u>23,462,772</u>	<u>2,117,886</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,666,497)	(3,136,497)	705,756	3,842,253
Other Financing Uses				
Transfers Out	(120,000)	(199,600)	(199,600)	0
<i>Net Change in Fund Balance</i>	(2,786,497)	(3,336,097)	506,156	3,842,253
<i>Fund Balance Beginning of Year</i>	20,957,394	20,957,394	20,957,394	0
Prior Year Encumbrances Appropriated	751,875	751,875	751,875	0
<i>Fund Balance End of Year</i>	<u>\$18,922,772</u>	<u>\$18,373,172</u>	<u>\$22,215,425</u>	<u>\$3,842,253</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, 2018*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Sales Taxes	\$13,200,000	\$13,200,000	\$13,351,261	\$151,261
Expenditures				
Current:				
General Government:				
Legislative and Executive	13,200,000	13,200,000	13,134,439	65,561
<i>Net Change in Fund Balance</i>	0	0	216,822	216,822
<i>Fund Balance Beginning of Year</i>	3,256,516	3,256,516	3,256,516	0
<i>Fund Balance End of Year</i>	<u>\$3,256,516</u>	<u>\$3,256,516</u>	<u>\$3,473,338</u>	<u>\$216,822</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, 2018

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$6,432,247	\$6,995,691	\$7,121,739	\$126,048
Donations	2,759	3,001	3,055	54
Other	73,720	80,177	81,622	1,445
<i>Total Revenues</i>	<u>6,508,726</u>	<u>7,078,869</u>	<u>7,206,416</u>	<u>127,547</u>
Expenditures				
Current:				
Human Services	7,028,339	8,047,155	7,466,283	580,872
Employee Fringe Benefits	1,509,225	1,509,225	1,450,813	58,412
<i>Total Expenditures</i>	<u>8,537,564</u>	<u>9,556,380</u>	<u>8,917,096</u>	<u>639,284</u>
<i>Excess of Revenues Under Expenditures</i>	(2,028,838)	(2,477,511)	(1,710,680)	766,831
Other Financing Sources				
Transfers In	1,315,215	1,506,917	1,549,802	42,885
<i>Net Change in Fund Balance</i>	(713,623)	(970,594)	(160,878)	809,716
<i>Fund Balance Beginning of Year</i>	759,108	759,108	759,108	0
Prior Year Encumbrances Appropriated	381,975	381,975	381,975	0
<i>Fund Balance End of Year</i>	<u>\$427,460</u>	<u>\$170,489</u>	<u>\$980,205</u>	<u>\$809,716</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2018

	Business-Type Activities				Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Total	
Assets					
<i>Current Assets</i>					
Equity in Pooled Cash and Cash Equivalents	\$20,955,059	\$3,174,038	\$2,622,133	\$26,751,230	\$2,521,131
Materials and Supplies Inventory	235,776	125,359	0	361,135	0
Accounts Receivable	2,570,400	1,536,645	547,960	4,655,005	0
Interfund Receivable	6,887	0	0	6,887	0
<i>Total Current Assets</i>	<u>23,768,122</u>	<u>4,836,042</u>	<u>3,170,093</u>	<u>31,774,257</u>	<u>2,521,131</u>
<i>Noncurrent Assets</i>					
Investment in Joint Venture	0	5,702,859	0	5,702,859	0
Net Pension Asset	53,813	6,727	0	60,540	0
Non-Depreciable Capital Assets	33,022,765	288,293	540,000	33,851,058	0
Depreciable Capital Assets, Net	126,818,759	102,181,278	6,339,677	235,339,714	0
<i>Total Noncurrent Assets</i>	<u>159,895,337</u>	<u>108,179,157</u>	<u>6,879,677</u>	<u>274,954,171</u>	<u>0</u>
<i>Total Assets</i>	<u>183,663,459</u>	<u>113,015,199</u>	<u>10,049,770</u>	<u>306,728,428</u>	<u>2,521,131</u>
Deferred Outflows of Resources					
Pension	1,255,961	338,730	0	1,594,691	0
OPEB	252,959	31,620	0	284,579	0
<i>Total Deferred Outflows of Resources</i>	<u>1,508,920</u>	<u>370,350</u>	<u>0</u>	<u>1,879,270</u>	<u>0</u>
Liabilities					
<i>Current Liabilities</i>					
Accounts Payable	479,838	313,093	903,724	1,696,655	8,244
Contracts Payable	219,705	86,307	5,338	311,350	0
Accrued Wages and Benefits	197,699	35,066	11,524	244,289	0
Interfund Payable	0	73	0	73	0
Accrued Interest Payable	0	625	0	625	0
Intergovernmental Payable	137,238	44,156	64,386	245,780	3,314
Compensated Absences Payable	112,936	47,557	6	160,499	0
OWDA Loans Payable	3,140,451	3,599,474	103,120	6,843,045	0
OPWC Loans Payable	70,119	16,794	0	86,913	0
Rural Lorain Loan Payable	0	18,629	0	18,629	0
Claims Payable	0	0	0	0	779,187
<i>Total Current Liabilities</i>	<u>4,357,986</u>	<u>4,161,774</u>	<u>1,088,098</u>	<u>9,607,858</u>	<u>790,745</u>
<i>Long-Term Liabilities (net of current portion)</i>					
Compensated Absences Payable	758,293	149,407	47,692	955,392	3,824
OWDA Loans Payable	47,177,437	22,644,415	282,832	70,104,684	0
OPWC Loans Payable	1,042,309	33,589	0	1,075,898	0
Rural Lorain Loan Payable	0	37,877	0	37,877	0
Net Pension Liability	4,922,611	615,326	0	5,537,937	0
Net OPEB Liability	3,375,928	421,990	0	3,797,918	0
<i>Total Long-Term Liabilities</i>	<u>57,276,578</u>	<u>23,902,604</u>	<u>330,524</u>	<u>81,509,706</u>	<u>3,824</u>
<i>Total Liabilities</i>	<u>61,634,564</u>	<u>28,064,378</u>	<u>1,418,622</u>	<u>91,117,564</u>	<u>794,569</u>
Deferred Inflows of Resources					
Pension	2,183,711	594,469	0	2,778,180	0
OPEB	895,592	319,583	0	1,215,175	0
<i>Total Deferred Inflows of Resources</i>	<u>3,079,303</u>	<u>914,052</u>	<u>0</u>	<u>3,993,355</u>	<u>0</u>
Net Position					
Net Investment in Capital Assets	108,411,208	76,118,793	6,493,725	191,023,726	0
Unrestricted	12,047,304	8,288,326	2,137,423	22,473,053	1,726,562
<i>Total Net Position</i>	<u>\$120,458,512</u>	<u>\$84,407,119</u>	<u>\$8,631,148</u>	<u>213,496,779</u>	<u>\$1,726,562</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.

166,926

Net position of business-type activities

\$213,663,705

Medina County, Ohio
*Statement of Revenues, Expenses
and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2018*

	Business-Type Activities			Total	Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management		
Operating Revenues					
Charges for Services	\$18,726,085	\$10,696,945	\$7,191,854	\$36,614,884	\$13,387,651
Other	0	0	0	0	5,484
<i>Total Operating Revenues</i>	<u>18,726,085</u>	<u>10,696,945</u>	<u>7,191,854</u>	<u>36,614,884</u>	<u>13,393,135</u>
Operating Expenses					
Personal Services	7,051,058	1,292,960	392,894	8,736,912	288,757
Materials and Supplies	1,559,535	527,038	27,276	2,113,849	552
Contractual Services	6,280,931	3,199,854	6,563,788	16,044,573	2,755,152
Claims	0	0	0	0	10,208,918
Other Operating Expenses	737,542	247,589	1,369,558	2,354,689	252,723
Depreciation	4,961,993	2,782,507	271,293	8,015,793	0
<i>Total Operating Expenses</i>	<u>20,591,059</u>	<u>8,049,948</u>	<u>8,624,809</u>	<u>37,265,816</u>	<u>13,506,102</u>
<i>Operating Income (Loss)</i>	<u>(1,864,974)</u>	<u>2,646,997</u>	<u>(1,432,955)</u>	<u>(650,932)</u>	<u>(112,967)</u>
Non-Operating Revenues (Expenses)					
Interest	0	191	0	191	0
Loss on Disposal of Capital Assets	(4,022)	(4,000)	(15)	(8,037)	0
Equity Loss in Joint Venture	0	(72,477)	0	(72,477)	0
Interest and Fiscal Charges	(613,547)	(1,084,478)	(24,499)	(1,722,524)	0
<i>Total Non-Operating Expenses</i>	<u>(617,569)</u>	<u>(1,160,764)</u>	<u>(24,514)</u>	<u>(1,802,847)</u>	<u>0</u>
<i>Income (Loss) Before Capital Contributions</i>	<u>(2,482,543)</u>	<u>1,486,233</u>	<u>(1,457,469)</u>	<u>(2,453,779)</u>	<u>(112,967)</u>
Capital Contributions	2,216,859	1,668,954	0	3,885,813	0
<i>Change in Net Position</i>	<u>(265,684)</u>	<u>3,155,187</u>	<u>(1,457,469)</u>	<u>1,432,034</u>	<u>(112,967)</u>
<i>Net Position Beginning of Year - Restated (See Note 3)</i>	<u>120,724,196</u>	<u>81,251,932</u>	<u>10,088,617</u>	<u>212,064,745</u>	<u>1,839,529</u>
<i>Net Position End of Year</i>	<u>\$120,458,512</u>	<u>\$84,407,119</u>	<u>\$8,631,148</u>	<u>213,496,779</u>	<u>\$1,726,562</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>(14,671)</u>	
Change in net position of business-type activities				<u>\$1,417,363</u>	

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2018

	Business-Type Activities			Totals	Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management		
Increase (Decrease) in Cash and Cash Equivalents					
Cash Flows from Operating Activities					
Cash Received from Customers	\$18,780,045	\$10,763,052	\$7,133,316	\$36,676,413	\$0
Cash Received from Interfund Services Provided	0	0	0	0	13,387,651
Other Cash Receipts	0	0	0	0	5,484
Cash Paid to Employees	(7,133,896)	(1,273,115)	(387,931)	(8,794,942)	(287,841)
Cash Paid to Suppliers for Goods and Services	(8,117,524)	(3,710,051)	(6,187,672)	(18,015,247)	(2,763,382)
Cash Paid for Claims	0	0	0	0	(10,520,183)
Other Cash Payments	(737,829)	(247,589)	(1,369,558)	(2,354,976)	(252,723)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>2,790,796</u>	<u>5,532,297</u>	<u>(811,845)</u>	<u>7,511,248</u>	<u>(430,994)</u>
Cash Flows from Capital and Related Financing Activities					
Capital Contributions	1,936,852	829,654	0	2,766,506	0
Payments for Capital Acquisition	(18,857,430)	(24,473)	0	(18,881,903)	0
OWDA Loans Issued	21,132,140	25,868	0	21,158,008	0
Principal Paid on OWDA Loans	(3,161,388)	(3,546,628)	(97,836)	(6,805,852)	0
Interest Paid on OWDA Loans	(613,547)	(1,083,024)	(24,499)	(1,721,070)	0
Principal Paid on OPWC Loans	(70,119)	(16,794)	0	(86,913)	0
Principal Paid on Rural Lorain Loan	0	(18,425)	0	(18,425)	0
Interest Paid on Rural Lorain Loan	0	(1,658)	0	(1,658)	0
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>366,508</u>	<u>(3,835,480)</u>	<u>(122,335)</u>	<u>(3,591,307)</u>	<u>0</u>
Cash Flows from Investing Activities					
Interest on Investments	0	191	0	191	0
Increase (Decrease) in Cash and Cash Equivalents	3,157,304	1,697,008	(934,180)	3,920,132	(430,994)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>17,797,755</u>	<u>1,477,030</u>	<u>3,556,313</u>	<u>22,831,098</u>	<u>2,952,125</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$20,955,059</u>	<u>\$3,174,038</u>	<u>\$2,622,133</u>	<u>\$26,751,230</u>	<u>\$2,521,131</u>

(continued)

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2018

	Business-Type Activities			Totals	Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management		
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities					
Operating Income (Loss)	(\$1,864,974)	\$2,646,997	(\$1,432,955)	(\$650,932)	(\$112,967)
<i>Adjustments:</i>					
Depreciation	4,961,993	2,782,507	271,293	8,015,793	0
<i>(Increase) Decrease in Assets:</i>					
Materials and Supplies Inventory	48,856	(25,834)	0	23,022	0
Accounts Receivable	44,897	78,857	(58,538)	65,216	0
Interfund Receivable	9,063	0	0	9,063	0
Net Pension Asset	(37,072)	(6,678)	0	(43,750)	0
(Increase) Decrease in Deferred Outflows - Pension	1,068,528	350,114	0	1,418,642	0
(Increase) Decrease in Deferred Outflows - OPEB	171,857	25,803	0	197,660	0
<i>Increase (Decrease) in Liabilities:</i>					
Accounts Payable	(294,894)	28,364	384,475	117,945	(7,678)
Contracts Payable	(8,638)	10,850	11,936	14,148	0
Accrued Wages and Benefits	(7,553)	(224)	1,368	(6,409)	0
Interfund Payable	(287)	73	0	(214)	0
Intergovernmental Payable	(25,260)	3,088	2,822	(19,350)	257
Compensated Absences Payable	(107,670)	47,688	7,754	(52,228)	659
Claims Payable	0	0	0	0	(311,265)
Net Pension Liability	107,063	13,382	0	120,445	0
Net OPEB Liability	183,079	22,885	0	205,964	0
Increase (Decrease) in Deferred Inflows - Pension	(1,087,371)	(299,952)	0	(1,387,323)	0
Increase (Decrease) in Deferred Inflows - OPEB	(370,821)	(145,623)	0	(516,444)	0
<i>Total Adjustments</i>	4,655,770	2,885,300	621,110	8,162,180	(318,027)
<i>Net Cash Provided by (Used for) Operating Activities</i>	\$2,790,796	\$5,532,297	(\$811,845)	\$7,511,248	(\$430,994)

Noncash Activities:

During 2018, the Medina County Sewer District received donated capital assets from developers in the amount of \$280,007 and the Medina County Water District received donated capital assets from developers in the amount of \$839,300. These amounts are included in capital contributions.

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2018

Assets	
Equity in Pooled Cash and Cash Equivalents	\$21,930,140
Cash and Cash Equivalents in Segregated Accounts	2,980,076
Intergovernmental Receivable	3,832,354
Property Taxes Receivable	285,286,877
Special Assessments Receivable	<u>7,678,020</u>
<i>Total Assets</i>	<u><u>\$321,707,467</u></u>
Liabilities	
Intergovernmental Payable	\$3,832,355
Deposits Held and Due to Others	24,706
Payroll Withholdings	1,622,733
Undistributed Assets	<u>316,227,673</u>
<i>Total Liabilities</i>	<u><u>\$321,707,467</u></u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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, 2018

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

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

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

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

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

Note 2 – Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

The statement of net position presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

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

Fund Accounting

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

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

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

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

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's only fiduciary funds are agency funds which are used to collect and distribute taxes and various State and Federal monies to local governments within the County and to account for funds of the County General Health District, the Soil and Water Conservation District, Family First Council, and the County Park District.

Measurement Focus

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

Basis of Accounting

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

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

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

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

Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources include a deferred charge on refunding, pension, and OPEB reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension and OPEB plans are explained in Notes 26 and 27.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2018, but which were levied to finance 2019 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, charges for services, fines and forfeitures, intergovernmental grants, and special assessments. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 19. Deferred inflows of resources related to pension and OPEB are reported on the government-wide statement of net position (See Notes 26 and 27).

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

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

Budgetary Data

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

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 2018, investments were limited to federal national mortgage association bonds, federal home loan bank bonds, federal farm credit bank bonds, federal home loan mortgage corporation bonds, negotiable certificates of deposit, commercial paper, and STAR Ohio. Investments are reported at fair value which is based on quoted market prices.

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

For 2018, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals of \$25 million or more. STAR Ohio reserves the right to limit the transactions to \$100 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2018 amounted to \$1,972,191, which includes \$1,852,273 assigned from other County funds.

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Restricted Assets

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

Inventory

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

Capital Assets

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

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

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Contributions of Capital

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

Interfund Balances

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

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

Compensated Absences

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

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

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

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

Pensions/Other Postemployment Benefits (OPEB)

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds; however, claims and judgments and compensated absences that will be paid from governmental funds are reported as liabilities in the fund financial statements only to the extent that they are due for payment during the current fiscal year. Net pension/OPEB liabilities should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plans' fiduciary net position is not sufficient for payment of those benefits.

Net Position

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

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

Fund Balance

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

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

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 2019's estimated revenues and appropriated budget.

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

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

Operating Revenues and Expenses

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

Interfund Activity

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

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

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

Premiums

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

For 2018, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 85, *Omnibus 2017*, Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, and related guidance from (GASB) Implementation Guide No. 2017-3, *Accounting and Financial Reporting for Postemployment Benefits other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)*.

For 2018, the County also implemented the Governmental Accounting Standards Board's (GASB) *Implementation Guide No. 2017-1*. These changes were incorporated in the County's 2018 financial statements; however, there was no effect on beginning net position/fund balance.

GASB 85 addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits (OPEB)). These changes were incorporated in the County's fiscal year 2018 financial statements; however, there was no effect on beginning net position/fund balance.

GASB 89 establishes accounting requirements for interest cost incurred before the end of a construction period. These changes were incorporated in the County's 2018 financial statements; however, there was no effect on beginning net position.

GASB 75 established standards for measuring and recognizing Postemployment benefit liabilities, deferred outflows of resources, deferred inflows of resources and expense/expenditure.

Restatement of Fund Balance

During 2018, it was determined that the Medina County Port Authority, which was historically reported as part of the primary government, was instead a discretely presented component unit. With this change, there was also an identified receivable for the overall contributions made by the County and an obligation to various political subdivisions to repay their share of contributions to help fund the Medina County Port Authority's fiber optic cable network project. This change had the following effect on fund balance as reported December 31, 2017:

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

	General	Achievement Center	School Sales Tax	Public Assistance	Other Governmental Activities	Total Governmental Activities
Fund Balance December 31, 2017	\$10,261,767	\$21,925,429	\$1,998,778	\$594,728	\$34,563,905	\$69,344,607
Adjustments:						
Port Authority Fund Balance	0	0	0	0	(213,784)	(213,784)
Receivable from Port Authority	4,653,599	0	0	0	0	4,653,599
Deferred Inflow - Unavailable Revenue	(4,653,599)	0	0	0	0	(4,653,599)
Payable to Subdivisions	(914,113)	0	0	0	0	(914,113)
Loans Payable	(318,658)	0	0	0	0	(318,658)
Restated Fund Balance January 1, 2018	<u>\$9,028,996</u>	<u>\$21,925,429</u>	<u>\$1,998,778</u>	<u>\$594,728</u>	<u>\$34,350,121</u>	<u>\$67,898,052</u>

Restatement of Net Position

In relation to the restatement for the Medina County Port Authority, there was also a receivable created from this change that impacted net position only for the overall contributions made by the County and various political subdivisions for the fiber optic cable network project. The implementation of the GASB 75 pronouncement and the change with the Medina County Port Authority had the following effect on net position as reported December 31, 2017:

	Governmental Activities	Business-Type Activities
Net Position December 31, 2017	\$79,629,644	\$217,087,676
Adjustments:		
Port Authority Net Position	(213,784)	0
Receivable from Port Authority	4,653,599	0
Payable to Subdivisions	(914,113)	0
Loans Payable	(318,658)	0
Net OPEB Liability	(32,753,271)	(4,910,462)
Deferred Outflow - Payments Subsequent to Measurement Date	455,080	69,128
Restated Net Position January 1, 2018	<u>\$50,538,497</u>	<u>\$212,246,342</u>

	Sewer District	Water District	Solid Waste Management	Total Enterprise
Net Position December 31, 2017	\$124,758,642	\$82,058,820	\$10,088,617	\$216,906,079
Adjustments:				
Net OPEB Liability	(4,092,052)	(818,410)	0	(4,910,462)
Deferred Outflow - Payments Subsequent to Measurement Date	57,606	11,522	0	69,128
Restated Net Position January 1, 2018	<u>\$120,724,196</u>	<u>\$81,251,932</u>	<u>\$10,088,617</u>	212,064,745
			Internal Activity	181,597
			Restated Net Position January 1, 2018	<u>\$212,246,342</u>

Other than employer contributions subsequent to the measurement date, the County made no restatement for deferred inflows/outflows of resources as the information needed to generate these restatements was not available.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Note 4 – Accountability and Compliance

Accountability

The following funds had a deficit fund balance as of December 31, 2018:

<i>Special Revenue Funds:</i>	
Child Support Enforcement	\$18,745
Community Development Block Grant	45,430
Community Housing Improvement	32,868
Community Oriented Policing Services	2,747
Ohio Criminal Justice Service	7,896
Title IV-D	25,717
<i>Debt Service Fund:</i>	
Special Assessment Bond Retirement	452,235
<i>Capital Projects Fund:</i>	
County Capital Improvements	1,710,535

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

Compliance

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

<i>Special Revenue Funds:</i>	
Community Development Block Grant	\$45,430
Community Oriented Policing Services	1,486
Juvenile Detention Center Donations	43,607
Ohio Criminal Justice Service	22,191
Safe Communities	10,696
Title IV-D	25,717
Victim Assistance	17,827
<i>Debt Service Fund:</i>	
Special Assessment Bond Retirement	25,089

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Note 5 – Budgetary Basis of Accounting

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

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

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

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

	Net Change in Fund Balance			
	General	Achievement Center	School Sales Tax	Public Assistance
GAAP Basis	\$1,830,520	(\$130,725)	\$188,121	(\$104,033)
Net Adjustment for Revenue Accruals	(259,659)	158,353	(204,999)	3,088
Beginning Fair Value Adjustment for Investments	(737,256)	0	0	0
Ending Fair Value Adjustment for Investments	934,995	0	0	0
Beginning Unrecorded Cash	90,404	0	0	1,720
Ending Unrecorded Cash	(108,917)	0	0	(207)
Net Adjustment for Expenditure Accruals	203,301	1,160,485	233,700	295,041
Encumbrances	(1,101,489)	(681,957)	0	(356,487)
Budget Basis	<u>\$851,899</u>	<u>\$506,156</u>	<u>\$216,822</u>	<u>(\$160,878)</u>

Note 6 – Deposits and Investments

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

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

Medina County, Ohio
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For the Year Ended December 31, 2018

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

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Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

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

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

Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At December 31, 2018, \$1,500,177 of the County's total bank balance of \$13,284,010 was exposed to custodial credit risk because those deposits were uninsured and uncollateralized. Two of the County's financial institutions participate in the Ohio Pooled Collateral System (OPCS) and were approved for a reduced collateral floor of 50 percent, resulting in the uninsured and uncollateralized balance.

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

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

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

At December 31, 2018, the County's Achievement Center Special Revenue Fund had a cash balance of \$371,467 with NEON, a jointly governed organization (See Note 20). The money is held by NEON in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments with NEON as a whole may be obtained from their audit report. To obtain financial information, write to the North East Ohio Network, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515-1895.

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Investments

Investments are reported at fair value. As of December 31, 2018, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Standard & Poor's Rating	Percent of Total Investments
Fair Value - Level 2 Inputs:				
Federal National Mortgage Association Bonds	\$4,825,799	Less than two years	AA+	4.35 %
Federal Home Loan Bank Bonds	12,938,314	Less than five years	AA+	11.65
Federal Farm Credit Bank Bonds	12,421,887	Less than five years	AA+	11.19
Federal Home Loan Mortgage Corporation Bonds	46,627,331	Less than five years	AA+	41.99
Negotiable Certificates of Deposit	7,057,794	Less than five years	N/A	6.36
Commercial Paper	<u>22,184,185</u>	Less than one year	N/A	<u>19.97</u>
Total Fair Value - Level 2 Inputs	106,055,310			95.51
Net Asset Value Per Share:				
STAR Ohio	<u>4,980,218</u>	Less than one year	AAAm	<u>N/A</u>
Total Investments	<u>\$111,035,528</u>			<u>95.51 %</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, 2018. The County's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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

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

Credit Risk The Federal National Mortgage Association Bonds, Federal Home Loan Bank Bonds, Federal Farm Credit Bank Bonds, and Federal Home Loan Mortgage Corporation Bonds all carry a rating of AA+ by Standard & Poor's. The negotiable certificates of deposit and commercial paper are unrated. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The County has no investment policy that addresses credit risk.

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 2018 for real and public utility property taxes represents collections of 2017 taxes.

2018 real property taxes were levied after October 1, 2018, on the assessed value as of January 1, 2018, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2018 real property taxes are collected in and intended to finance 2019.

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. 2018 public utility property taxes which became a lien December 31, 2017, are levied after October 1, 2018, and are collected in 2019 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2018, was \$7.07 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2018 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	
Residential/Agricultural	\$4,097,420,410
Other Real Estate	806,267,510
Personal Property	
Public Utility	<u>160,149,510</u>
Total Valuation	<u><u>\$5,063,837,430</u></u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2018, and for which there is an enforceable claim. In governmental funds, the portion of the receivable not levied to finance 2018 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue, while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Note 8 – Sales and Use Tax

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

Medina County, Ohio
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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 2018.

Note 9 – Receivables

Receivables at December 31, 2018, consisted of property taxes, sales taxes, interest, loans, special assessments, accounts (billings for user charged services, including unbilled utility services) and intergovernmental receivables arising from grants, entitlements and shared revenues. All receivables are considered collectible in full, including accounts receivable which, if delinquent, may be certified and collected as special assessment, subject to foreclosure for nonpayment. All receivables, except property taxes, loans and special assessments, are expected to be collected within one year. Property taxes, although ultimately collectable, include some portion of delinquencies that will not be collected within one year.

Special assessments expected to be collected in more than one year amount to \$4,551,042 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$80,371.

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 \$11,255,000. The total amount contributed by the general fund of the County was \$5,089,554 at December 31, 2018. Outstanding amounts will require repayment at an interest rate of 5.42 percent. The balance outstanding at December 31, 2018, includes accumulated interest of \$573,044. 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 \$201,989, of which \$179,725 is due in more than one year.

A summary of the principal items of intergovernmental receivables follows:

<i>Governmental Activities:</i>	
Homestead and Rollback	\$1,954,205
Motor Vehicle License Registration	1,386,660
Casino Monies	1,085,316
Permissive Tax	1,054,671
Local Government	837,678
Gasoline Tax	788,052
Achievement Center Grants and Subsidies	710,439
Ohio Department of Transportation Grants and Subsidies	391,680
Cents Per Gallon	264,037
Ohio Public Works Commission Grants and Subsidies	239,267

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Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Governmental Activities (continued):

Auto Title	\$111,583
Other	100,575
Community Development Grants and Subsidies	77,242
ADAMH Grants and Subsidies	60,726
Sheriff's Receivable	55,651
Juvenile Drug Court	51,733
Municipal Fine Distribution	33,313
County Prosecutor	31,570
Office for Older Adults Grants and Subsidies	27,464
Transportation Program Grants and Subsidies	24,176
Ohio Criminal Justice Services Grants and Subsidies	22,192
Victim Assistance Grants and Subsidies	18,894
Community Oriented Policing Services	11,700
Safe Communities Grants and Subsidies	10,696
Board of Elections	6,220
Delinquent Advertising	1,527
	\$9,357,267
<i>Total Governmental Activities</i>	\$9,357,267

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

Note 10 – Tax Abatements

As of December 31, 2018, 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, 9 subdivisions of the County have established Community Reinvestment Areas to provide property tax abatements to encourage revitalization of existing buildings and the construction of new structures. Abatements are obtained through application by the property owner, including proof that the improvements have been made. The amount of the abatement is a reduction in taxable assessed valuation.

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

Overlapping Government	Amount of 2018 Taxes Abated
<i>Community Reinvestment Areas:</i>	
City of Medina:	
Residential	\$668
Commercial	52,407
City of Wadsworth	16,803

(continued)

Medina County, Ohio
Notes to the Basic Financial Statements
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Overlapping Government	Amount of 2018 Taxes Abated
<i>Community Reinvestment Areas (continued):</i>	
City of Brunswick:	
Residential	\$20,626
Commercial	86,652
Village of Seville	41,640
Hinckley Township	26,969
Liverpool Township	62,892
Montville Township	11,957
Granger Township	4,809
Sharon Township	45,478
Total Taxes Abated	\$370,901

Note 11 – Federal Food Stamp Program

The County's Department of Job and Family Services (Welfare) distributes, through contracting issuance centers, federal food stamps to entitled recipients within Medina County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, Job and Family Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. No activity was reported in 2018 due to the installation of an automated system.

Note 12 – Capital Assets

Capital asset activity for the year ended December 31, 2018, was as follows:

	Balance 01/01/18	Additions	Deletions	Balance 12/31/18
<i>Governmental Activities:</i>				
Capital Assets not being depreciated:				
Land	\$2,811,485	\$0	\$0	\$2,811,485
Construction in Progress	917,272	705,886	(917,588)	705,570
Total Capital Assets not being depreciated	3,728,757	705,886	(917,588)	3,517,055
Capital Assets being depreciated:				
Buildings	52,578,239	2,672,211	0	55,250,450
Improvements Other Than Buildings	7,628,499	273,049	(10,095)	7,891,453
Equipment	15,308,327	1,370,882	(1,015,198)	15,664,011
Infrastructure:				
Bridges	20,808,241	4,961,612	0	25,769,853
Roads	35,328,184	0	0	35,328,184
Culverts	4,335,622	511,657	0	4,847,279
Signals	309,835	0	0	309,835
Total Capital Assets being depreciated	\$136,296,947	\$9,789,411	(\$1,025,293)	\$145,061,065

(continued)

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

	Balance 01/01/18	Additions	Deletions	Balance 12/31/18
<i>Governmental Activities (continued):</i>				
Accumulated Depreciation:				
Buildings	(\$22,744,207)	(\$1,057,623)	\$0	(\$23,801,830)
Improvements Other Than Buildings	(1,236,540)	(177,452)	168	(1,413,824)
Equipment	(11,201,757)	(1,028,591)	943,570	(11,286,778)
Infrastructure:				
Bridges	(6,625,340)	(416,162)	0	(7,041,502)
Roads	(34,650,692)	(42,333)	0	(34,693,025)
Culverts	(1,035,319)	(86,634)	0	(1,121,953)
Signals	(306,132)	(3,683)	0	(309,815)
Total Accumulated Depreciation	<u>(77,799,987)</u>	<u>(2,812,478) *</u>	<u>943,738</u>	<u>(79,668,727)</u>
Capital Assets being depreciated, net	<u>58,496,960</u>	<u>6,976,933</u>	<u>(81,555)</u>	<u>65,392,338</u>
Governmental Activities Capital Assets, Net	<u>\$62,225,717</u>	<u>\$7,682,819</u>	<u>(\$999,143)</u>	<u>\$68,909,393</u>

* Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$739,382
Judicial	67,982
Public Safety	295,377
Public Works	922,778
Health	482,817
Human Services	304,142
Total	<u>\$2,812,478</u>

	Balance 01/01/18	Additions	Deletions	Balance 12/31/18
<i>Business-Type Activities:</i>				
Capital Assets not being depreciated:				
Land	\$1,001,720	\$0	\$0	\$1,001,720
Construction in Progress	14,956,800	18,591,551	(699,013)	32,849,338
Total Capital Assets not being depreciated	<u>15,958,520</u>	<u>18,591,551</u>	<u>(699,013)</u>	<u>33,851,058</u>
Capital Assets being depreciated:				
Buildings	18,363,399	0	0	18,363,399
Improvements Other Than Buildings	108,398,621	49,182	0	108,447,803
Equipment	6,792,445	241,170	(1,003,784)	6,029,831
Infrastructure:				
Sewer Lines	146,908,455	975,020	(4,000)	147,879,475
Water Lines	130,146,837	843,300	(4,000)	130,986,137
Total Capital Assets being depreciated	<u>\$410,609,757</u>	<u>\$2,108,672</u>	<u>(\$1,011,784)</u>	<u>\$411,706,645</u>

(continued)

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

	Balance 01/01/18	Additions	Deletions	Balance 12/31/18
<i>Business-Type Activities (continued):</i>				
Accumulated Depreciation:				
Buildings	(\$9,509,863)	(\$342,257)	\$0	(\$9,852,120)
Improvements Other Than Buildings	(85,226,589)	(1,631,733)	0	(86,858,322)
Equipment	(5,199,052)	(385,063)	1,003,747	(4,580,368)
Infrastructure:				
Sewer Lines	(40,960,548)	(3,019,738)	0	(43,980,286)
Water Lines	(28,458,833)	(2,637,002)	0	(31,095,835)
Total Accumulated Depreciation	<u>(169,354,885)</u>	<u>(8,015,793)</u>	<u>1,003,747</u>	<u>(176,366,931)</u>
Capital Assets being depreciated, net	<u>241,254,872</u>	<u>(5,907,121)</u>	<u>(8,037)</u>	<u>235,339,714</u>
Business-Type Activities Capital Assets, Net	<u>\$257,213,392</u>	<u>\$12,684,430</u>	<u>(\$707,050)</u>	<u>\$269,190,772</u>

During the year, \$280,007 in sewer lines and \$839,300 in water lines were donated by developers. Capital contributions also include amounts for tap-in fees.

Note 13 – Risk Management

Property and Liability

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2018, the County contracted with County Risk Sharing Authority, Incorporated (CORSA), a risk sharing pool (See Note 21), for liability and property insurance, medical/professional liability at the County Home, and coverage of foster parents. Coverage provided by CORSA is as follows:

	<u>Limits of Coverage</u>
General Liability	\$1,000,000
Law Enforcement Professional Liability	1,000,000
Automobile Liability	1,000,000
Errors and Omissions	1,000,000
Privacy and Security Liability	1,000,000
Excess Liability	5,000,000
Property	343,527,229
Equipment Breakdown	100,000,000
Crime	1,000,000
County Home Medical Liability	3,000,000
Jail Medical Liability	1,000,000
Foster Parents	6,000,000

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

Insurance Benefits

The County established a limited risk management program in 1987 for employee health insurance benefits. A third party administrator, Medical Mutual of Ohio, reviews and pays all claims on behalf of the County. During 2018, depending on the type of coverage the employee selects, the monthly premium paid by the County ranged from \$330 to \$882 for single coverage, from \$805 to \$2,055 for single plus-one coverage, and from \$1,275 to \$3,236 for family coverage. Employee contributions ranged from \$0 to \$132 for single

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coverage, from \$0 to \$308 for single plus-one coverage, and from \$0 to \$485 for family coverage. An excess coverage insurance policy covers individual claims in excess of \$175,000 and aggregate claims in excess of \$13,297,720.

The liability for unpaid claims costs of \$762,613 reported in the fund at December 31, 2018, was estimated by the third party administrator and is based on the requirements of GASB No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Interfund premiums are based primarily upon the insured funds' claims experience.

Changes in the fund's claims liability amount in 2017 and 2018 were:

Year	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2017	\$823,436	\$10,865,983	\$10,642,156	\$1,047,263
2018	1,047,263	10,007,234	10,291,884	762,613

Workers' Compensation

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

The claims liability of \$16,574 reported in the fund at December 31, 2018, is based on an estimate by the County Auditor's Office and Sedgwick Claims Management Services. The claims liability reported in the workers' compensation internal service fund at December 31, 2018, is based on the requirements of GASB statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

Changes in the fund's claims liability amount for 2017 and 2018 were:

Year	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2017	\$9,161	\$61,136	\$27,108	\$43,189
2018	43,189	201,684	228,299	16,574

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.

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Note 15 – Long-Term Obligations

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

	Original Issue Year	Interest Rate	Issued Amount	Year of Maturity
Governmental Activities:				
General Obligation Bonds:				
2009 Refunding Bonds - Serial	2009	2.00-5.00 %	\$3,105,000	2018
2009 Refunding Bonds - Term	2009	4.00-4.70	1,760,000	2029
2012 Permanent Improvement Bonds - Serial	2012	1.50-2.00	660,000	2020
2012 Permanent Improvement Bonds - Term	2012	2.50-3.00	770,000	2027
2012 Permanent Improvement Bonds - CAB	2012	10.75	69,918	2019
2015 Various Purpose Bonds - Serial	2015	1.00-4.00	5,400,000	2030
2016 Various Purpose Bonds - Serial	2016	2.75	1,800,000	2026
Special Assessment Bonds with Governmental Commitment:				
Water Improvements #5	2000	6.00	650,000	2019
Gateway Drive	2003	5.75-6.00	415,000	2023
OPWC Loans:				
Westfield, Blake and Lodi Resurfacing	2010	0.00	22,065	2019
Granger Road Bridge #4 Replacement	2014	0.00	57,966	2044
Seville Road and Lovers Lane Improvements	2014	0.00	22,924	2045
Business-Type Activities:				
OWDA Loans:				
<i>Medina County Sewer District:</i>				
Medina City Rehabilitation	2001	3.02	1,747,252	2020
Liverpool Treatment	2002	3.56	36,975,879	2023
Plum Creek	2002	3.64	1,844,522	2022
Route 252 Sewer	2003	3.95	587,464	2022
Reservoir Sewer Replacement	2005	3.81	1,215,095	2025
Valley City Sanitary Pump Station Replacement	2005	4.10	1,407,799	2026
Brunswick Sanitary Sewer Replacement	2006	4.09	1,167,359	2028
Sanitary Sewer Replacement	2007	4.11	1,600,700	2029
Sanitary Sewer Improvements	2009	4.11	311,286	2019
Sewer Replacement and Rehabilitation	2010	2.91	1,585,152	2032
Rustic Hills Sanitary Sewers	2011	3.27	2,570,749	2033
Poe Road Sewer Extension and Marks Road Lift Station	2014	3.31	100,936	2035
RCP Trunk Sewer Relining	2014	2.28	233,015	2036
Sanitary Sewer Rehabilitation and Replacement	2016	2.06	503,104	2022
Liverpool Digester	2017	2.85-3.35	33,100,244	Not Finalized
Sewer Rehabilitation	2018	3.09	594,245	Not Finalized

(continued)

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

	Original Issue Year	Interest Rate	Issued Amount	Year of Maturity
Business-Type Activities (continued):				
OWDA Loans (continued):				
<i>Medina County Water District:</i>				
Route 162 Water Tower/Avon Lake	1996	5.85 %	\$2,731,477	2021
Water System Expansion	1999	6.32	1,216,567	2024
Water Distribution System	2000	5.73	2,129,497	2020
Metzger, Muntz and Sleepy Hollow	2001	5.56	942,260	2021
Northwest Storage	2001	4.38	3,960,550	2021
Lester Wolff	2002	6.41	1,167,264	2022
Spieth Road Waterline	2003	4.87	6,709,453	2023
Waterline and Pump Station	2003	4.65	2,791,274	2023
Remsen, Huffman, Hamlin Roads	2003	4.65	738,112	2022
Granger Tanks	2004	3.90	1,104,529	2022
Water System Expansion	2004	4.65	4,167,015	2024
State Route 252 Waterline	2005	4.64	2,470,430	2018
Waterline Extensions	2005	4.40	2,984,260	2025
Foskett/Station/Beck Roads Waterline	2005	4.40	1,241,324	2025
State Route 18 Waterline Relocation	2005	3.85	887,903	2025
Waterline Extensions	2005	4.51	1,833,045	2025
Hinckley Township Storage and Water Tank	2005	4.00	3,105,658	2027
Granger and Medina Townships Waterline	2005	4.00	2,917,679	2027
Hinckley Township Waterline and Ledge Road Pump	2005	3.75	2,670,185	2027
Chatham Township Waterlines	2005	3.79	3,561,688	2027
Water Meters and Meter Shop	2006	4.56	1,975,863	2026
Plum Creek Waterline	2006	4.00	686,987	2028
Hinckley Waterline Phase 3	2006	3.82	1,389,196	2028
Westfield Center Water System Purchase	2007	3.62	834,993	2028
Westfield Center Water Plant Improvement	2008	4.21	4,326,187	2035
Hinckley Township Waterlines	2013	2.94	2,246,023	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	879,188	Not Finalized
Westfield Tower Painting	2017	3.58	340,091	2023
<i>Solid Waste District:</i>				
MRF Equipment	2010	5.33	676,783	2022
OPWC Loans:				
<i>Medina County Sewer District:</i>				
Waterline Relocation	2012	0.00	483,380	2031
Sewer Rehabilitation	2015	0.00	369,000	2035
Sewer Rehabilitation and Replacement	2016	0.00	550,000	2037
<i>Medina County Water District:</i>				
Water Loop	2001	0.00	335,885	2021
Other Loan:				
<i>Medina County Water District:</i>				
Rural Lorain County Waterline	2013	2.20	179,988	2021

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

A schedule of changes in bonds and other long-term obligations of the County during 2018 follows:

	Balance January 1, 2018	Additions	Reductions	Balance December 31, 2018	Amount Due In One Year
Governmental Activities:					
General Obligation Bonds:					
2009 Refunding Bonds - Serial	\$200,000	\$0	\$200,000	\$0	\$0
2009 Refunding Bonds - Term	1,760,000	0	0	1,760,000	210,000
Premium	30,765	0	2,675	28,090	0
2012 Permanent Improvement Bonds - Serial	195,000	0	95,000	100,000	0
2012 Permanent Improvement Bonds - Term	770,000	0	0	770,000	0
Premium	35,568	0	3,557	32,011	0
2012 Permanent Improvement Bonds - CAB	69,918	0	0	69,918	69,918
Accretion	21,418	4,424	0	25,842	25,842
2015 Various Purpose - Serial	4,805,000	0	325,000	4,480,000	335,000
Premium	214,399	0	16,493	197,906	0
2016 Various Purpose - Serial	1,630,000	0	170,000	1,460,000	170,000
Total General Obligation Bonds	9,732,068	4,424	812,725	8,923,767	810,760
Special Assessment Bonds					
with Government Commitment:					
Water Improvements #5	145,000	0	45,000	100,000	50,000
Gateway Drive	140,000	0	25,000	115,000	25,000
Total Special Assessment Bonds	285,000	0	70,000	215,000	75,000
OPWC Loans:					
Westfield, Blake and Lodi Resurfacing	4,137	0	2,758	1,379	1,379
Granger Road Bridge #4 Replacement	51,204	0	1,933	49,271	1,932
Seville Road and Lovers Lane Improvements	21,014	0	765	20,249	764
Total OPWC Loans	76,355	0	5,456	70,899	4,075
Other Long-Term Liability:					
Compensated Absences	6,508,247	454,294	508,535	6,454,006	547,372
Net Pension Liability:					
OPERS	73,457,282	0	23,000,502	50,456,780	0
STRS	2,594,098	0	245,445	2,348,653	0
Total Net Pension Liability	76,051,380	0	23,245,947	52,805,433	0
Net OPEB Liability:					
OPERS	32,327,208	2,276,052	0	34,603,260	0
STRS	426,063	0	426,063	0	0
Total Net OPEB Liability	32,753,271	2,276,052	426,063	34,603,260	0
Total Governmental Activities	\$125,406,321	\$2,734,770	\$25,068,726	\$103,072,365	\$1,437,207

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

	Balance January 1, 2018	Additions	Reductions	Balance December 31, 2018	Amount Due in One Year
Business-Type Activities:					
OWDA Loans:					
<i>Medina County Sewer District:</i>					
Medina City Rehabilitation	\$279,761	\$0	\$109,395	\$170,366	\$112,724
Liverpool Treatment	11,813,612	0	2,198,985	9,614,627	2,277,965
Plum Creek	482,216	0	114,111	368,105	118,303
Route 252 Sewer	174,786	0	36,227	138,559	37,672
Reservoir Sewer Replacement	532,378	0	67,719	464,659	70,324
Valley City Sanitary Pump Station Replacement	738,878	0	74,291	664,587	77,368
Brunswick Sanitary Sewer Replacement	728,366	0	56,807	671,559	59,154
Sanitary Sewer Replacement	1,074,257	0	74,770	999,487	77,874
Sanitary Sewer Improvements	47,602	0	31,361	16,241	16,241
Sewer Replacement and Rehabilitation	1,127,484	0	63,517	1,063,967	65,380
Rustic Hills Sanitary Sewers	2,075,027	0	109,161	1,965,866	112,760
Poe Road Sewer Extension and Marks Road Lift Station	89,681	0	4,005	85,676	4,138
RCP Trunk Sewer Relining	214,174	0	9,745	204,429	9,969
Sanitary Sewer Rehabilitation and Replacement	406,565	0	98,538	308,027	100,579
Liverpool Digester	12,562,349	20,537,895	0	33,100,244	0
Sewer Rehabilitation	0	594,245	112,756	481,489	0
Total Medina County Sewer District	32,347,136	21,132,140	3,161,388	50,317,888	3,140,451
<i>Medina County Water District:</i>					
Route 162 Water Tower/Avon Lake	564,635	0	177,607	387,028	187,997
Water System Expansion	1,026,937	0	138,765	888,172	145,278
Water Distribution System	334,228	0	162,460	171,768	171,768
Metzger Muntz and Sleepy Hollow	214,627	0	67,649	146,978	71,462
Northwest Storage	847,284	0	270,283	577,001	282,251
Lester Wolff	363,180	0	82,391	280,789	87,756
Spieth Road Waterline	2,321,502	0	420,727	1,900,775	441,466
Waterline and Pump Station	953,314	0	173,549	779,765	181,712
Remsen, Huffman, Hamlin Roads	229,408	0	46,960	182,448	49,169
Granger Tanks	327,464	0	67,933	259,531	70,607
Water System Expansion	1,570,393	0	232,601	1,337,792	243,542
State Route 252 Waterline	51,184	0	51,184	0	0
Waterline Extensions	1,254,686	0	156,707	1,097,979	163,677
Foskett/Station/Beck Roads Waterline	554,607	0	69,269	485,338	72,350
State Route 18 Waterline Relocation	392,456	0	46,073	346,383	47,864
Waterline Extensions	828,044	0	95,073	732,971	99,409
Hinckley Township Storage and Water Tank	1,702,041	0	160,568	1,541,473	167,054
Granger and Medina Townships Waterline	1,599,019	0	150,848	1,448,171	156,943
Hinckley Township Waterline and Ledge Road Pump	1,514,437	0	135,433	1,379,004	140,560
Chatham Township Waterlines	2,023,478	0	180,635	1,842,843	187,546
Water Meters and Meter Shop	1,058,711	0	104,547	954,164	109,368
Plum Creek Waterline	428,641	0	33,431	395,210	34,812
Hinckley Waterline Phase 3	858,065	0	67,833	790,232	70,449
Westfield Center Water System Purchase	476,377	0	40,321	436,056	41,794
Westfield Center Water Plant Improvement	3,014,631	0	119,502	2,895,129	124,586
Hinckley Township Waterlines	2,026,284	0	93,415	1,932,869	96,182
Fenn Pearl Waterline Relocation and Tank Painting	2,009,737	0	86,081	1,923,656	88,308
Waterline Relocation and Route 162 Tower Painting	879,188	25,868	51,504	853,552	0
Westfield Tower Painting	340,091	0	63,279	276,812	65,564
Total Medina County Water District	29,764,649	25,868	3,546,628	26,243,889	3,599,474
<i>Medina County Solid Waste District:</i>					
MRF Equipment	483,788	0	97,836	385,952	103,120
Total OWDA Loans	\$62,595,573	\$21,158,008	\$6,805,852	\$76,947,729	\$6,843,045

(continued)

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

	Balance January 1, 2018	Additions	Reductions	Balance December 31, 2018	Amount Due in One Year
Business-Type Activities (continued):					
OPWC Loans:					
<i>Medina County Sewer District:</i>					
Waterline Relocation	\$314,197	\$0	\$24,169	\$290,028	\$24,169
Sewer Rehabilitation	332,100	0	18,450	313,650	18,450
Sewer Rehabilitation and Replacement	536,250	0	27,500	508,750	27,500
<i>Medina County Water District:</i>					
Water Loop	67,177	0	16,794	50,383	16,794
Total OPWC Loans	1,249,724	0	86,913	1,162,811	86,913
Other Long-Term Liabilities:					
<i>Medina County Water District:</i>					
Rural Lorain County Waterline Loan	74,931	0	18,425	56,506	18,629
<i>All Districts:</i>					
Compensated Absences Payable	1,168,119	123,165	175,393	1,115,891	160,499
Total Other Long-Term Liabilities	1,243,050	123,165	193,818	1,172,397	179,128
Net Pension Liability:					
<i>Medina County Sewer District:</i>					
OPERS	9,298,390	0	4,375,779	4,922,611	0
<i>Medina County Water District:</i>					
OPERS	1,859,678	0	1,244,352	615,326	0
Total Net Pension Liability	11,158,068	0	5,620,131	5,537,937	0
Net OPEB Liability:					
<i>Medina County Sewer District:</i>					
OPERS	4,092,052	0	716,124	3,375,928	0
<i>Medina County Water District:</i>					
OPERS	818,410	0	396,420	421,990	0
Total Net OPEB Liability	4,910,462	0	1,112,544	3,797,918	0
Total Business-Type Activities	\$81,156,877	\$21,281,173	\$13,819,258	\$88,618,792	\$7,109,086

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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, 2018, \$1,060,000 of the defeased bonds are still outstanding. The bonds were issued at a \$53,505 premium.

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

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

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

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

During 2012, the County issued \$1,499,918 in general obligation permanent improvement bonds consisting of serial, term, and capital appreciation bonds, which carry interest rates varying from 1.5 percent to 3 percent. Proceeds were used to fund various capital improvements within the County. The maturity amount of outstanding capital appreciation bonds at December 31, 2018 is \$100,000. The accretion recorded for 2018 was \$4,424, for a total outstanding bond liability of \$95,760 at December 31, 2018.

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

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

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

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

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

Lines of credit have been established with the Ohio Water Development Authority in the amount of \$40,660,669 for various sewer and water projects. Since the loan repayment schedule has not yet been finalized, a repayment schedule is not included in the schedule of debt service requirements. Until a final repayment schedule is available, the County is paying based on estimates.

The balance of these loans is as follows:

	Balance December 31, 2018	<u>Lines of Credit</u>
OWDA Loans Not Finalized:		
<i>Medina County Sewer District:</i>		
Liverpool Digester	\$33,100,244	\$38,754,056
Sewer Rehabilitation	481,489	594,245
<i>Total Medina County Sewer District</i>	33,581,733	39,348,301
 <i>Medina County Water District:</i>		
Waterline Relocation and Route 162 Tower Painting	853,552	1,312,368
Total OWDA Loans Not Finalized	\$34,435,285	\$40,660,669

The County has pledged future sewer revenues net of expenditures to repay OWDA and OPWC loans. All the debt is payable solely from net revenues and is payable through 2037. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on the OWDA loans are expected to require 124 percent of net revenues and 21 percent of total gross revenues. The total principal and interest remaining to be paid on the debt is \$19,890,556 (excluding loans not finalized as described previously). Principal and interest paid for the current year were \$3,845,054, total net revenues were \$3,097,019, and total gross revenues were \$18,726,085.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

The County has pledged future water revenues net of expenditures to repay OWDA and OPWC loans. These loans are payable solely from net revenues and are payable through 2036. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on these loans are expected to require 86 percent of net revenues and 43 percent of total gross revenues. The total principal and interest remaining to be paid on the loans is \$30,130,497 (excluding loans not finalized as described previously). Principal and interest paid for the current year were \$4,646,446, total net revenues were \$5,429,695, and total gross revenues were \$10,697,136.

The County has pledged future solid waste revenues net of expenditures to repay an OWDA loan. This loan is payable solely from net revenues and is payable through 2022. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on the OWDA loan are expected to require 2 percent of total gross revenues; however, in 2018, principal and interest payments on the bonds exceeded net revenues. The total principal and interest remaining to be paid on the loan is \$439,782. Principal and interest paid for the current year were \$122,335, and total gross revenues were \$7,191,854.

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

Governmental Activities:

	General Obligation Bonds					
	Serial		Term		Capital Appreciation	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$505,000	\$150,213	\$210,000	\$74,700	\$69,918	\$30,082
2020	625,000	164,513	220,000	66,300	0	0
2021	535,000	130,987	325,000	79,050	0	0
2022	565,000	120,637	340,000	67,325	0	0
2023	585,000	109,518	350,000	55,065	0	0
2024-2028	2,440,000	336,383	1,005,000	112,763	0	0
2029-2030	785,000	45,700	80,000	3,760	0	0
Total	\$6,040,000	\$1,057,951	\$2,530,000	\$458,963	\$69,918	\$30,082

	Special Assessment Bonds		OPWC Loans
	Principal	Interest	Principal
2019	\$75,000	\$12,450	\$4,075
2020	80,000	8,175	2,696
2021	30,000	3,600	2,697
2022	30,000	1,800	2,696
2023	0	0	2,697
2024-2028	0	0	13,482
2029-2033	0	0	13,481
2034-2038	0	0	13,482
2039-2043	0	0	13,481
2044-2045	0	0	2,112
Total	\$215,000	\$26,025	\$70,899

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Business-Type Activities:

	OWDA Loans		OPWC Loans	Rural Lorain County Waterline Loan	
	Principal	Interest	Principal	Principal	Interest
2019	\$6,843,045	\$1,444,896	\$86,913	\$18,629	\$1,044
2020	6,865,855	1,205,188	86,914	18,835	630
2021	6,486,961	966,600	86,913	19,042	211
2022	6,249,226	740,794	70,119	0	0
2023	2,889,935	546,533	70,119	0	0
2024-2028	8,871,874	1,418,597	350,595	0	0
2029-2033	3,438,504	431,653	278,088	0	0
2034-2037	867,044	31,319	133,150	0	0
Total	<u>\$42,512,444</u>	<u>\$6,785,580</u>	<u>\$1,162,811</u>	<u>\$56,506</u>	<u>\$1,885</u>

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

The effects of the debt limitations described above at December 31, 2018, are an overall debt margin of \$116,483,205 and a margin on unvoted debt of \$42,025,643.

Note 16 – Conduit Debt Obligations

From time to time, the County has issued Healthcare Revenue Bonds to provide financial assistance to health care organizations and Economic Development Bonds for the private-sector entities for the acquisition and construction of facilities deemed to be in the public interest. Servicing these debts is the sole obligation of the entities which received the debt proceeds. Neither the County, the State, nor any political subdivision thereof, is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2018, \$202,415,000 of these bonds had been issued. Of the \$93,255,000 issued after December 31, 1995, \$47,990,000 was still outstanding.

Note 17 – Contingent Liabilities

Grants

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

Litigation

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Note 18 – Solid Waste Central Processing Facility

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

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

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

Note 19 – Joint Venture

Medina-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, 2018, the County's equity interest in the Consortium was \$5,702,859, which represents 28.57 percent of the total equity in the Consortium. The Consortium is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. Financial information can be obtained from Joe Newlin, City of Avon Lake Finance Director, 150 Avon Beldon Road, Avon Lake, Ohio 44012.

Note 20 – Jointly Governed Organizations

Northeast Ohio Areawide Coordinating Agency (NOACA)

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five County region. NOACA is controlled by 45 members including the three Medina County Commissioners. The Board exercises total control over the operation of the agency including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2018, the County contributed \$58,633 to NOACA.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 2018, the County did not contribute to the Council.

North East Ohio Network (NEON)

NEON is a council of governments formed to provide a regional effort in administrating, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Medina, Trumbull, Columbiana, Geauga, Lake, Mahoning, Portage, Ashtabula, Lorain, Summit, Wayne, Richland and Stark Counties. NEON operation is controlled by their board which is comprised of the superintendents of Developmental Disabilities of each participating County. NEON's Board exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. During 2018, 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 2018, 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 2018, the County did not contribute to the SAMWA COG.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Note 21 – Risk Sharing Pool

The County Risk Sharing Authority, Incorporated, (CORSA) is a risk sharing pool made up of 66 counties and 40 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 2018 was \$454,011.

Note 22 – Related Organizations

Medina County Library District

The County Commissioners are responsible for appointing a voting majority of the Medina County Library District Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may issue debt and determines its own budget. The Library did not receive any funding from the County during 2018.

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 2018, the County contributed \$12,500 to the operations of the MMHA.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Note 23 – Interfund Activity

Interfund Balances

During 2018, the general fund had an interfund receivable in the amount of \$3,341,315. \$2,625,000 represents manuscript debt that was issued by the county capital improvements fund. \$612,150 represents advances to offset deficit cash. The remaining balance of \$104,165 in the general and \$73,877 in other balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

Interfund Payable	Interfund Receivable			Total
	General	Other Governmental Funds	Medina County Sewer District	
General	\$0	\$4,103	\$3,510	\$7,613
Achievement Center	0	9,898	1,270	11,168
Public Assistance	11,804	42,316	0	54,120
Other Governmental Funds	704,438	10,673	2,107	717,218
Medina County Water District	73	0	0	73
Total	\$716,315	\$66,990	\$6,887	\$790,192

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 2018, there was a payment of \$125,000, resulting in a balance of \$2,625,000 at December 31, 2018. For reporting purposes, these transactions are reflected as an interfund payable and an interfund receivable in the respective funds.

Interfund Payable	Interfund Receivable General
County Capital Improvements	\$2,625,000

Medina County, Ohio
Notes to the Basic Financial Statements
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Principal and interest requirements to retire the various purpose bond anticipation notes outstanding at December 31, 2018, are as follows:

Year	Various Purpose Bond Anticipation Notes	
	Principal	Interest
2019	\$250,000	\$122,299
2020	250,000	71,688
2021	250,000	63,937
2022	250,000	56,188
2023	1,625,000	25,187
Total	<u>\$2,625,000</u>	<u>\$339,299</u>

Interfund Transfers

During 2018, the general fund transferred \$1,549,802 to the public assistance fund and \$1,065,553 to other governmental funds. The achievement center special revenue fund transferred \$199,600 to the achievement center construction fund for various projects. The local emergency planning commission fund transferred \$25,700 to the emergency management fund for the purpose of distributing monies for Science and Engineering Research Center (SERC) grant projects and director vehicle payments. \$125,000 was transferred between the general obligation bond retirement fund and the county capital improvements fund in order for it to be able to make its manuscript debt payment to the general fund. Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; to repay another fund for that fund's share of project expenditures; and to return money to the fund from which it was originally provided once a project is completed.

Transfers In	Transfers Out			Total
	General	Achievement Center	Other Governmental Funds	
Public Assistance	\$1,549,802	\$0	\$0	\$1,549,802
Other Governmental Funds	1,065,553	199,600	150,700	1,415,853
Total	<u>\$2,615,355</u>	<u>\$199,600</u>	<u>\$150,700</u>	<u>\$2,965,655</u>

Internal Balances – Change in Proportionate Share

The County uses an internal proportionate share to allocate its net pension/OPEB liabilities and corresponding deferred outflows/inflows of resources and pension/OPEB 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/OPEB 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.

Medina County, Ohio
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Eliminations made in the total column of the entity wide statement of net position include deferred inflows of resources for the governmental activities and deferred outflows of resources for the business-type activities (related to the sewer enterprise fund) in the amount of \$4,319

Note 24 – Significant Commitments

Contractual Commitments

At December 31, 2018, the County had contractual commitments relating to the Liverpool Digester Project and Facilities Repair and Restoration with total commitments of \$35,913,784 and \$1,149,638 with \$3,531,767 and \$586,751 remaining, respectively.

Encumbrances

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

<i>Governmental Funds:</i>	
General	\$1,101,489
Achievement Center	681,957
Public Assistance	356,487
Other Governmental Funds	4,120,312
<i>Enterprise Funds:</i>	
Medina County Sewer District	473,450
Medina County Water District	291,165
Solid Waste Management	272,715
<i>Internal Service Funds:</i>	
Self Insurance Healthcare	2,029
Workers' Compensation	80,069
Total	<u>\$7,379,673</u>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Note 25 – Fund Balances

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

Fund Balances	General	Achievement Center	School Sales Tax	Public Assistance	Other Governmental	Total
<u>Nonspendable:</u>						
Inventory	\$74,173	\$67,161	\$0	\$0	\$279,708	\$421,042
Loans Receivable	5,089,554	0	0	0	0	5,089,554
Unclaimed Funds	47,257	0	0	0	0	47,257
Interfund Loan	2,375,000	0	0	0	0	2,375,000
<i>Total Nonspendable</i>	<u>7,585,984</u>	<u>67,161</u>	<u>0</u>	<u>0</u>	<u>279,708</u>	<u>7,932,853</u>
<u>Restricted for:</u>						
Developmentally Disabled Education	0	21,727,543	0	0	0	21,727,543
County Schools Permanent Improvements	0	0	2,186,899	0	0	2,186,899
Public Assistance	0	0	0	490,695	0	490,695
ADAMH Operations	0	0	0	0	6,251,451	6,251,451
Road and Bridge Repairs	0	0	0	0	7,415,012	7,415,012
Children's Services	0	0	0	0	230,848	230,848
Community Safety Awareness	0	0	0	0	209,847	209,847
Computer Upgrades	0	0	0	0	793,880	793,880
County Home Operations	0	0	0	0	770,614	770,614
Courthouse Security	0	0	0	0	1,212,987	1,212,987
Ditch Maintenance	0	0	0	0	7,308,077	7,308,077
Dog and Kennel Operations	0	0	0	0	61,712	61,712
Delinquent Tax Collections	0	0	0	0	202,569	202,569
Drug Enforcement	0	0	0	0	859,275	859,275
Emergency Management	0	0	0	0	277,779	277,779
Local Emergency Planning Commission	0	0	0	0	123,663	123,663
County Provided Legal Defense	0	0	0	0	121,333	121,333
Detention Center Donation Collections	0	0	0	0	8,126	8,126
Senior Citizen Programs	0	0	0	0	35,023	35,023
Radio Systems	0	0	0	0	50,000	50,000
Real Estate Appraisals	0	0	0	0	3,019,745	3,019,745
Revolving Loan	0	0	0	0	339,299	339,299
Shelter Care and Youth Services	0	0	0	0	430,420	430,420
Sheriff Donations	0	0	0	0	55,080	55,080
Transportation	0	0	0	0	1,032,423	1,032,423
Victim Assistance	0	0	0	0	1,067	1,067
Background Checks	0	0	0	0	56,527	56,527
Debt Retirement	0	0	0	0	98,086	98,086
Capital Improvements	0	0	0	0	8,285	8,285
Other Purposes	133,244	0	0	0	0	133,244
<i>Total Restricted</i>	<u>133,244</u>	<u>21,727,543</u>	<u>2,186,899</u>	<u>490,695</u>	<u>30,973,128</u>	<u>55,511,509</u>
<u>Assigned to:</u>						
Achievement Center Construction	0	0	0	0	116,254	116,254
Purchases on Order	496,715	0	0	0	0	496,715
2019 Appropriations	3,219,767	0	0	0	0	3,219,767
<i>Total Assigned</i>	<u>3,716,482</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>116,254</u>	<u>3,832,736</u>
Unassigned (Deficit)	(576,194)	0	0	0	(2,296,173)	(2,872,367)
Total Fund Balances	<u><u>\$10,859,516</u></u>	<u><u>\$21,794,704</u></u>	<u><u>\$2,186,899</u></u>	<u><u>\$490,695</u></u>	<u><u>\$29,072,917</u></u>	<u><u>\$64,404,731</u></u>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Note 26 – Defined Benefit Pension Plans

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

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

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

The net pension/OPEB liabilities (assets) represent the County’s proportionate share of each pension/OPEB plan’s collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension/OPEB plan’s fiduciary net position. The net pension/OPEB liabilities (assets) calculations are dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost-of-living adjustments (COLA) 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 these liabilities 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 liabilities are 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 include pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system’s board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liabilities (assets). Resulting adjustments to the net pension/OPEB liabilities (assets) would be effective when the changes are legally enforceable. The Ohio Revised Code (ORC) 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 long-term *net pension/OPEB liability* on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting. The remainder of this note includes the required pension disclosures. See Note 27 for the required OPEB disclosures.

Medina County, Ohio
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Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description – 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.

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’ financial report referenced previously for additional information, including requirements for reduced and unreduced benefits):

Group A Eligible to retire prior to January 7, 2013, or 5 years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013, or eligible to retire 10 years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Final average salary (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.

Medina County, Ohio
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For the Year Ended December 31, 2018

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

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

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 members' contributions plus or minus the investment gains or losses resulting from the members' 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 purchase of a monthly defined benefit annuity from OPERS (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.

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

	State and Local	Law Enforcement
2018 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
 2018 Actual Contribution Rates		
Employer:		
Pension ***	14.0 %	18.1 %
Post-employment Health Care Benefits ***	0.0	0.0
Total Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %

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

** This rate is also determined by 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.

Medina County, Ohio
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Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

For 2018, the County's contractually required contribution was \$6,654,454 for the traditional plan, \$270,087 for the combined plan, and \$128,698 for the member-directed plan. Of these amounts, \$245,516 is reported as an intergovernmental payable for the traditional plan, \$9,964 for the combined plan, and \$4,750 for the member-directed plan.

Plan Description – State Teachers Retirement System (STRS)

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

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

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of-living increases are not affected by this change. Members are eligible to retire at age 60 with 5 years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be 5 years of service credit and age 65, or 35 years of service credit and at least age 60.

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. Investment allocation decisions are determined by the member. 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 goes to the DC Plan and the remaining 2 percent goes to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity after termination of employment at age 50 or later.

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2018 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2018, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$176,302 for 2018. Of this amount, \$6,565 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, 2017, and the net pension liability for STRS was measured as of June 30, 2018. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.35692566%	0.44964920%	0.01068164%	
Prior Measurement Date	<u>0.37261861%</u>	<u>0.45647329%</u>	<u>0.01092012%</u>	
Change in Proportionate Share	<u>-0.01569295%</u>	<u>-0.00682409%</u>	<u>-0.00023848%</u>	
Proportionate Share of the:				
Net Pension Liability	\$55,994,717	\$0	\$2,348,653	\$58,343,370
Net Pension Asset	0	612,121	0	612,121
Pension Expense	11,360,295	(389,990)	157,139	11,127,444

2018 pension expense for the member-directed defined contribution plan was \$128,698.

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At December 31, 2018, 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
Deferred Outflows of Resources				
Differences between expected and actual experience	\$57,185	\$0	\$54,214	\$111,399
Changes of assumptions	6,691,744	53,490	416,225	7,161,459
Changes in proportion and differences between County contributions and proportionate share of contributions	400,744	3,309	5,886	409,939
County contributions subsequent to the measurement date	6,654,454	270,087	95,298	7,019,839
Total Deferred Outflows of Resources	\$13,804,127	\$326,886	\$571,623	\$14,702,636
Deferred Inflows of Resources				
Differences between expected and actual experience	\$1,103,479	\$182,353	\$15,338	\$1,301,170
Net difference between projected and actual earnings on pension plan investments	12,021,328	96,577	142,420	12,260,325
Changes in proportion and differences between County contributions and proportionate share of contributions	1,673,594	0	180,631	1,854,225
Total Deferred Inflows of Resources	\$14,798,401	\$278,930	\$338,389	\$15,415,720

\$7,019,839 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 2019. 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:				
2019	\$4,513,722	(\$30,304)	\$132,956	\$4,616,374
2020	(1,929,156)	(32,946)	61,071	(1,901,031)
2021	(5,293,556)	(54,583)	(15,834)	(5,363,973)
2022	(4,939,738)	(52,300)	(40,257)	(5,032,295)
2023	0	(18,389)	0	(18,389)
Thereafter	0	(33,609)	0	(33,609)
Total	(\$7,648,728)	(\$222,131)	\$137,936	(\$7,732,923)

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Actuarial Assumptions – OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2017, 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, 2017, 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	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.15 percent, simple
Investment Rate of Return	7.5 percent	7.5 percent
Actuarial Cost Method	Individual Entry Age	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. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the previously described tables.

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

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

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the traditional pension plan, the defined benefit component of the combined plan and the annuitized accounts of the member-directed plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly,

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the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 16.82 percent for 2017.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table that follows displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.20 %
Domestic Equities	19.00	6.37
Real Estate	10.00	5.26
Private Equity	10.00	8.97
International Equities	20.00	7.88
Other investments	18.00	5.26
Total	100.00 %	5.66 %

Discount Rate The discount rate used to measure the total pension liability was 7.5 percent for the traditional plan and the combined plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members; therefore, the long-term expected rate of return on pension plan investments 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 7.5 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 (6.5 percent) or one percentage point higher (8.5 percent) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's proportionate share of the net pension liability (asset):			
OPERS Traditional Plan	\$99,432,350	\$55,994,717	\$19,780,820
OPERS Combined Plan	(332,740)	(612,121)	(804,872)

Changes between Measurement Date and Report Date

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 7.5 percent to 7.2 percent. This change will be effective for the 2018 valuation. The exact amount of the impact to the County's net pension liability (asset) is not known.

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Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2018, actuarial valuation are presented as follows:

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

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

Actuarial assumptions used in the July 1 2018, 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	<u>100.00 %</u>	

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

Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2018. 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 previously. 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, 2018. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2018.

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

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$3,429,898	\$2,348,653	\$1,433,525

Note 27 – Defined Benefit OPEB Plans

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

Ohio Public Employees Retirement System (OPERS)

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

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

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

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Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2018, State and local employers contributed at a rate of 14.0 percent of earnable salary, 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. The portion of employer contributions allocated to health care for members in the traditional pension plan and combined plan was 1.0 percent during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018, decreased to 0 percent for both plans. 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 2018 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 \$51,479 for 2018. Of this amount, \$1,900 is reported as an intergovernmental payable.

State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2020. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2018, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017, 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, 2018, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

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	OPERS	STRS	Total
Proportion of the Net OPEB Liability/Asset:			
Current Measurement Date	0.35362600%	0.01068164%	
Prior Measurement Date	<u>0.36867740%</u>	<u>0.01092012%</u>	
Change in Proportionate Share	<u>-0.01505140%</u>	<u>-0.00023848%</u>	
Proportionate Share of the:			
Net OPEB Liability	\$38,401,178	\$0	\$38,401,178
Net OPEB Asset	0	171,644	171,644
OPEB Expense	2,750,930	(345,770)	2,405,160

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$29,915	\$10,048	\$39,963
Changes of assumptions	2,796,012	0	2,796,012
County contributions subsequent to the measurement date	<u>51,479</u>	<u>0</u>	<u>51,479</u>
Total Deferred Outflows of Resources	<u>\$2,877,406</u>	<u>\$10,048</u>	<u>\$2,887,454</u>
Deferred Inflows of Resources			
Changes of assumptions	\$0	\$233,877	\$233,877
Net difference between projected and actual earnings on OPEB plan investments	2,860,632	19,609	2,880,241
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>1,028,509</u>	<u>8,499</u>	<u>1,037,008</u>
Total Deferred Inflows of Resources	<u>\$3,889,141</u>	<u>\$261,985</u>	<u>\$4,151,126</u>

\$51,479 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 in 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS	STRS	Total
Year Ending December 31:			
2019	\$144,194	(\$45,001)	\$99,193
2020	144,194	(45,001)	99,193
2021	(636,445)	(45,002)	(681,447)
2022	(715,157)	(40,548)	(755,705)
2023	0	(38,988)	(38,988)
Thereafter	<u>0</u>	<u>(37,397)</u>	<u>(37,397)</u>
Total	<u>(\$1,063,214)</u>	<u>(\$251,937)</u>	<u>(\$1,315,151)</u>

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Actuarial Assumptions – OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan 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, 2016, rolled forward to the measurement date of December 31, 2017. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.85 percent
Prior measurement date	4.23 percent
Investment Rate of Return	6.50 percent
Municipal Bond Rate	3.31 percent
Health Care Cost Trend Rate	7.5 percent, initial 3.25 percent, ultimate in 2028
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. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the previously described tables.

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

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.

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During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the traditional pension plan, combined plan and member-directed plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio is 15.2 percent for 2017.

The allocation of investment assets with 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 benefit pension plans. Health care is a discretionary benefit. The following table displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.88 %
Domestic Equities	21.00	6.37
Real Estate Investment Trust	6.00	5.91
International Equities	22.00	7.88
Other Investments	17.00	5.39
Total	100.00 %	4.98 %

Discount Rate A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. A single discount rate of 4.23 percent was used to measure the OPEB liability on the measurement date of December 31, 2016. 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 6.50 percent and a municipal bond rate of 3.31 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.85 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.85 percent) or one percentage point higher (4.85 percent) than the current rate:

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	1% Decrease (2.85%)	Current Discount Rate (3.85%)	1% Increase (4.85%)
County's proportionate share of the net OPEB liability	\$51,017,623	\$38,401,178	\$28,194,601

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

Retiree health care valuations use a health care cost trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2018 is 7.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$36,741,741	\$38,401,178	\$40,115,333

Changes between Measurement Date and Report Date

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 6.5 percent to 6.0 percent. This change will be effective for the 2018 valuation. The exact amount of the impact to the County's net OPEB liability is not known.

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2018, actuarial valuation are presented as follows:

Projected Salary Increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3 percent
Discount Rate of Return	7.45 percent
Health Care Cost Trends:	
Medical:	
Pre-Medicare	6 percent initial, 4 percent ultimate
Medicare	5 percent initial, 4 percent ultimate
Prescription Drugs:	
Pre-Medicare	8 percent initial, 4 percent ultimate
Medicare	-5.23 percent initial, 4 percent ultimate

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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, 2018, valuation are based on the results of an actuarial experience study for the period July 1, 2011, through June 30, 2016.

Since the prior measurement date, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45 percent based on the methodology defined under GASB *Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB)*. Valuation year per capita health care costs were updated.

Also since the prior measurement date, 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.

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

Discount Rate The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2018. The blended discount rate used to measure the total OPEB liability was 4.13 percent as of June 30, 2017. 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. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was used to measure the total OPEB liability as of June 30, 2018. The blended discount rate of 4.13 percent, which represents the long-term expected rate of return of 7.45 percent for the funded benefit payments and the Bond Buyer 20-year municipal bond rate of 3.58 percent for the unfunded benefit payments, was used to measure the total OPEB liability as of June 30, 2017.

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 County's proportionate share of the net OPEB asset as of June 30, 2018, calculated using the current period discount rate assumption of 7.45 percent, as well as what the County's proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the County's proportionate share of 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.

Medina County, Ohio
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	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net OPEB asset	\$147,114	\$171,644	\$192,258

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	\$191,095	\$171,644	\$151,888

Note 28 – Operating Leases

The County, as a lessor, has entered into agreements with the existing tenants of the Courthouse Commons property when the County took possession of the building. The monthly lease payments range from \$700 to \$6,860.62 over three to five years. The following schedule provides an analysis of the leased property at December 31, 2018:

	Courthouse Commons Property
Building	\$1,784,293
Less: Accumulated Depreciation	(20,817)
Leased Property, net of Depreciation	\$1,763,476

The following is a schedule by years of minimum future rentals on the operating leases as of December 31, 2018:

	Courthouse Commons Property
2019	\$145,534
2020	155,300
2021	95,881
2022	56,412
2023	23,988
Total Minimum Lease Payments	\$477,115

Note 29 – Medina County Port Authority

Description of the Reporting Entity

Under the authority of the Ohio Revised Code Sections 4582.21 through 4582.59, Medina County, Ohio (the County) has by Resolution of the Board of County Commissioners created the Medina County Port Authority (the Authority), a body corporate and politic duly organized and validly existing under the laws of the State of Ohio. The Authority was established to assist the county of Medina in carrying out its purposes of promoting projects that will provide for the creation of jobs and employment opportunities and improve the economic welfare of the people residing in Medina County, as well as to encourage projects to enhance, foster, aid,

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provide or promote transportation, economic development, housing, recreation, education, governmental operations, culture or research within the territory served by the Authority. The Authority is a discreetly presented component unit of the County, as defined pursuant to Governmental Accounting Standards and Statement No. 61, *The Financial Reporting Entity – An Amendment of GASB Statements No. 14 and No. 34* and Statement No. 80, *Blending Requirements for Certain Component Units An Amendment of GASB Statement No. 14*. The Authority is governed by nine Board of Director members.

Summary of Significant Accounting Policies

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

Restricted Cash

Under the Trust Indenture, the Authority will cause the Bond Reserve Fund to be funded with the proceeds of the Series Bonds in an amount equal to the Bond Reserve Requirement of the Series 2010 Bonds. The Trustee is authorized to draw on the Bond Reserve Fund to the extent necessary to provide monies sufficient to pay Bond Service Charges on the Series 2010 Bonds on any Payment Date or Principal Payment Date, as applicable. The County has agreed, subject to appropriation, to reinstate the Bond Reserve Fund after any draw to pay Bond Service Charges from available non-tax revenues of the County pursuant to a Bond Reserve Fund Non-Tax Revenue Contribution Agreement. As of 2018, the carrying amount of the Bond Reserve Fund (\$696,920) is reported as Restricted Cash on the statement of net position.

In addition, the Authority maintains a Direct Payments account in which it accounts for federal subsidy interest payments related to the bonds issued. The receipts are restricted for debt service payments. The carrying amount of this account is (\$73,036).

The Authority did not have any restricted net position for 2018. These restricted cash balances have been offset against outstanding debt obligations.

Property, Plant, Equipment and Depreciation

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

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

Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Depreciation is computed using the straight-line method over the following useful lives:

Fiber Network	30 Years
Equipment	10 Years

Estimates

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

Medina County, Ohio
Notes to the Basic Financial Statements
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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 \$349,002. 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, 2018, the Authority investments are in the Federated Government Obligation Fund with a measurement value of \$1,821,515. The weighted average of maturity of the portfolio held by the Federated Government Obligation Fund is 23 days. The Authority's investment credit ratings for the investment in the Federated Government Obligation Fund is AAAM, which was rated by Standard and Poor's. The Authority places no limit on the amount that may be invested in any one issuer.

Capital Assets

Capital asset activity for the year ended December 31, 2018 was as follows:

	Balance 01/01/18	Additions	Deletions	Balance 12/31/18
Capital Assets being depreciated:				
Fiber Network	\$10,152,798	\$151,985	\$0	\$10,304,783
Equipment	408,650	21,458	0	430,108
Total Capital Asset being depreciated	<u>10,561,448</u>	<u>173,443</u>	<u>0</u>	<u>10,734,891</u>
Accumulated Depreciation:				
Fiber Network	(1,637,689)	(340,822)	0	(1,978,511)
Equipment	(65,883)	(41,362)	0	(107,245)
Total Accumulated Depreciation	<u>(1,703,572)</u>	<u>(382,184)</u>	<u>0</u>	<u>(2,085,756)</u>
Total Capital Assets being depreciated, net	<u>\$8,857,876</u>	<u>(\$208,741)</u>	<u>\$0</u>	<u>\$8,649,135</u>

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For the Year Ended December 31, 2018

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

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 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 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

Medina County, Ohio
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For the Year Ended December 31, 2018

the Indenture by certain pledged revenues, including (i) a pledge of certain revenues, including rent paid under one or more leases or use agreements, (ii) a pledge and assignment by the Authority to the Trustee of federal subsidy payments related to the Series 2010A Bonds received by the Authority and (iii) a bond reserve fund established under the Indenture (the "Bond Reserve Fund") into which the Authority will deposit proceeds of the Series 2010 Bonds equal to the maximum annual debt service of the Series 2010 Bonds.

The bonds are made up of the following:

\$6,750,000 Series 2010A Bonds

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

\$7,925,000 Series 2010B Bonds

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

\$1,420,000 Series 2010C Bonds

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

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

service on the Series 2010 Bonds; and (4) in accordance with the Trust Indenture, so long as any County Loan shall be outstanding, the Port Authority shall pay or prepay on or before the fifteenth (15th) day after the December 1 Interest Payment Date all or a portion of the amounts accrued on the County Loans (with all interest to be paid before prepayment of any principal) to the extent there are surplus Pledged Revenues after the funding of all required reserves under the Trust Indenture.

As of year-end, the total amount contributed by the County is \$4,516,510. Amounts contributed will require repayment at an interest rate of 5.42 percent. Accumulated interest owed at year-end is \$573,044.

Changes in long-term obligations of the Authority during the year ended December 31, 2018 consisted of the following:

Issuance	Balance January 1, 2018	Additions	Deletions	Balance December 31, 2018	Amount Due In One Year
Revenue Bonds	\$11,865,000	\$0	\$610,000	\$11,255,000	\$640,000
Loans Payable	4,653,599	435,955	0	5,089,554	0
Total	\$16,518,599	\$435,955	\$610,000	\$16,344,554	\$640,000

The annual requirements to retire debt are as follows:

	Principal	Interest	Total
2019	\$640,000	\$728,928	\$1,368,928
2020	680,000	690,944	1,370,944
2021	730,000	649,238	1,379,238
2022	775,000	600,309	1,375,309
2023	825,000	548,413	1,373,413
2024-2028	5,060,000	1,828,606	6,888,606
2029-2030	2,545,000	216,100	2,761,100
Total	\$11,255,000	\$5,262,538	\$16,517,538

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 \$11,255,000 in general obligation bonds. Current year principal and interest payments, as a percentage of net customer revenues, on all revenue bonds were 86.84 percent. The total principal and interest remaining to be paid on all revenue bonds is \$16,517,538. Principal and interest paid for the current year and total net available revenue were \$1,375,085 and \$1,583,465 respectively.

Medina County, Ohio
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For the Year Ended December 31, 2018

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 2018, 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 \$6,054,177 and \$1,294,563, 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, 2018 is not readably available; however, will be reported in subsequent years.

Required Supplementary Information

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

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

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

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

See accompanying notes to the required supplementary information.

Medina County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Asset
Ohio Public Employees Retirement System - Combined Plan
2018 (1) *

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

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

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

See accompanying notes to the required supplementary information.

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

	2018	2017	2016	2015	2014	2013
County's Proportion of the Net Pension Liability	0.01068164%	0.01092012%	0.01125483%	0.01196438%	0.01186141%	0.01186141%
County's Proportionate Share of the Net Pension Liability	\$2,348,653	\$2,594,098	\$3,767,328	\$3,306,603	\$2,885,105	\$3,436,719
County's Covered Payroll	\$1,214,323	\$1,200,536	\$1,184,221	\$1,248,286	\$1,305,132	\$1,081,031
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	193.41%	216.08%	318.13%	264.89%	221.06%	317.91%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.30%	75.30%	66.80%	72.10%	74.70%	69.30%

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

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

See accompanying notes to the required supplementary information.

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 Two Years (1) **

	2018	2017
County's Proportion of the Net OPEB Liability	0.35362600%	0.36867740%
County's Proportionate Share of the Net OPEB Liability	\$38,401,178	\$37,237,670
County's Covered Payroll	\$48,968,982	\$49,926,704
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	78.42%	74.58%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	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 Two Fiscal Years (1) **

	2018	2017
County's Proportion of the Net OPEB Asset/Liability	0.01068164%	0.01092012%
County's Proportionate Share of the:		
Net OPEB Asset	\$171,644	\$0
Net OPEB Liability	0	426,063
County's Covered Payroll	\$1,214,323	\$1,200,536
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-14.13%	35.49%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	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 Six Years (1) (2)

	2018	2017	2016	2015	2014	2013
Net Pension Liability - Traditional Plan						
Contractually Required Contribution	\$6,654,454	\$6,140,317	\$5,786,236	\$5,442,975	\$5,429,807	\$5,871,475
Contributions in Relation to the Contractually Required Contribution	<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>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$46,224,319	\$45,852,644	\$46,736,353	\$44,007,398	\$44,007,573	\$44,078,988
Pension Contributions as a Percentage of Covered Payroll	<u>14.40%</u>	<u>13.39%</u>	<u>12.38%</u>	<u>12.37%</u>	<u>12.34%</u>	<u>13.32%</u>
Net Pension Asset - Combined Plan						
Contractually Required Contribution	\$270,087	\$239,400	\$234,309	\$208,042	\$178,718	\$193,906
Contributions in Relation to the Contractually Required Contribution	<u>(270,087)</u>	<u>(239,400)</u>	<u>(234,309)</u>	<u>(208,042)</u>	<u>(178,718)</u>	<u>(193,906)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$1,929,193	\$1,841,538	\$1,952,575	\$1,733,683	\$1,489,317	\$1,491,585
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>13.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>13.00%</u>
Net OPEB Liability - OPEB Plan (2)						
Contractually Required Contribution	\$51,479	\$524,208	\$1,023,290			
Contributions in Relation to the Contractually Required Contribution	<u>(51,479)</u>	<u>(524,208)</u>	<u>(1,023,290)</u>			
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>			
County Covered Payroll (3)	\$49,440,487	\$48,968,982	\$49,926,704			
OPEB Contributions as a Percentage of Covered Payroll	<u>0.10%</u>	<u>1.07%</u>	<u>2.05%</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.

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Net Pension Liability				
Contractually Required Contribution	\$176,302	\$167,150	\$168,255	\$169,482
Contributions in Relation to the Contractually Required Contribution	<u>(176,302)</u>	<u>(167,150)</u>	<u>(168,255)</u>	<u>(169,482)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$1,259,301	\$1,193,929	\$1,201,821	\$1,210,586
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Liability/Asset				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
OPEB Contributions as a Percentage of Covered Payroll	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Total Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>

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

See accompanying notes to the required supplementary information.

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$169,667	\$140,534	\$132,372	\$155,901	\$163,065	\$159,150
<u>(169,667)</u>	<u>(140,534)</u>	<u>(132,372)</u>	<u>(155,901)</u>	<u>(163,065)</u>	<u>(159,150)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,252,829	\$1,081,031	\$1,018,246	\$1,199,238	\$1,254,346	\$1,224,231
<u>13.54%</u>	<u>13.00%</u>	<u>13.00%</u>	<u>13.00%</u>	<u>13.00%</u>	<u>13.00%</u>
\$5,708	\$10,810	\$10,182	\$11,992	\$12,543	\$12,242
<u>(5,708)</u>	<u>(10,810)</u>	<u>(10,182)</u>	<u>(11,992)</u>	<u>(12,543)</u>	<u>(12,242)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>0.46%</u>	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>
<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>

Medina County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2018

Changes in Assumptions – OPERS Pension

Amounts reported beginning in 2017 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 2016 and prior are presented below:

	2017	2016 and prior
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases, including 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
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

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

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:

Medina County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2018

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

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

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

Changes in Assumptions – OPERS OPEB

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

Changes in Assumptions – STRS OPEB

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

Changes in Benefit Terms – STRS OPEB

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

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.

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

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

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

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

(continued)

Fund Descriptions – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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.

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

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

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

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

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

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

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

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

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

(continued)

Fund Descriptions – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

Workforce Development Fund – To account for and report local, State and Federal restricted monies used for job assistance for adults and youth within the County.

Nonmajor Debt Service Funds

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

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

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

Nonmajor Capital Projects Funds

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

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

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

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

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

Medina County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$31,096,026	\$98,086	\$1,545,997	\$32,740,109
Cash and Cash Equivalents In Segregated Accounts	11,937	0	0	11,937
Materials and Supplies Inventory	279,708	0	0	279,708
Accounts Receivable	88,266	0	0	88,266
Intergovernmental Receivable	3,992,701	44,587	630,947	4,668,235
Interfund Receivable	66,990	0	0	66,990
Property Taxes Receivable	2,295,675	673,013	0	2,968,688
Special Assessments Receivable	2,489	4,991,266	0	4,993,755
Loans Receivable	201,989	0	0	201,989
<i>Total Assets</i>	<u>\$38,035,781</u>	<u>\$5,806,952</u>	<u>\$2,176,944</u>	<u>\$46,019,677</u>
Liabilities				
Accounts Payable	\$729,588	\$0	\$49,802	\$779,390
Contracts Payable	476,581	0	451,551	928,132
Accrued Wages and Benefits	256,707	0	0	256,707
Accrued Interest Payable	0	0	13,925	13,925
Interfund Payable	264,983	452,235	2,625,000	3,342,218
Intergovernmental Payable	433,508	0	622,662	1,056,170
<i>Total Liabilities</i>	<u>2,161,367</u>	<u>452,235</u>	<u>3,762,940</u>	<u>6,376,542</u>
Deferred Inflows of Resources				
Property Taxes	2,268,208	664,927	0	2,933,135
Unavailable Revenue	2,593,144	5,043,939	0	7,637,083
<i>Total Deferred Inflows of Resources</i>	<u>4,861,352</u>	<u>5,708,866</u>	<u>0</u>	<u>10,570,218</u>
Fund Balances				
Nonspendable	279,708	0	0	279,708
Restricted	30,866,757	98,086	8,285	30,973,128
Assigned	0	0	116,254	116,254
Unassigned (Deficit)	(133,403)	(452,235)	(1,710,535)	(2,296,173)
<i>Total Fund Balances (Deficit)</i>	<u>31,013,062</u>	<u>(354,149)</u>	<u>(1,585,996)</u>	<u>29,072,917</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$38,035,781</u>	<u>\$5,806,952</u>	<u>\$2,176,944</u>	<u>\$46,019,677</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$2,585,859	\$537,396	\$0	\$3,123,255
Property Transfer Taxes	0	214,001	0	214,001
Charges for Services	6,723,445	0	7,480	6,730,925
Fines and Forfeitures	52,559	0	0	52,559
Intergovernmental	22,063,721	159,159	4,017,966	26,240,846
Special Assessments	380,824	61,889	0	442,713
Interest	118,839	0	5,878	124,717
Rentals	206,155	269,799	0	475,954
Donations	352,646	0	0	352,646
Other	259,769	82,992	51,369	394,130
<i>Total Revenues</i>	<u>32,743,817</u>	<u>1,325,236</u>	<u>4,082,693</u>	<u>38,151,746</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	7,274,901	0	0	7,274,901
Judicial	3,255,129	0	0	3,255,129
Public Safety	5,127,350	0	0	5,127,350
Public Works	8,494,363	0	0	8,494,363
Health	4,742,846	0	0	4,742,846
Human Services	6,426,095	0	0	6,426,095
Economic Development and Assistance	880,368	0	0	880,368
Capital Outlay	0	0	7,338,165	7,338,165
Debt Service:				
Principal Retirement	5,456	860,000	0	865,456
Interest and Fiscal Charges	0	284,711	13,925	298,636
<i>Total Expenditures</i>	<u>36,206,508</u>	<u>1,144,711</u>	<u>7,352,090</u>	<u>44,703,309</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,462,691)</u>	<u>180,525</u>	<u>(3,269,397)</u>	<u>(6,551,563)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	9,206	0	0	9,206
Transfers In	870,859	0	544,994	1,415,853
Transfers Out	(25,700)	(125,000)	0	(150,700)
<i>Total Other Financing Sources (Uses)</i>	<u>854,365</u>	<u>(125,000)</u>	<u>544,994</u>	<u>1,274,359</u>
<i>Net Change in Fund Balances</i>	(2,608,326)	55,525	(2,724,403)	(5,277,204)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>33,621,388</u>	<u>(409,674)</u>	<u>1,138,407</u>	<u>34,350,121</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$31,013,062</u></u>	<u><u>(\$354,149)</u></u>	<u><u>(\$1,585,996)</u></u>	<u><u>\$29,072,917</u></u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018

	ADAMH Board	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant
Assets					
Equity in Pooled Cash and Cash Equivalents	\$6,527,320	\$6,852,144	\$261,698	\$308,682	\$0
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0	0
Materials and Supplies Inventory	0	279,708	0	0	0
Accounts Receivable	0	3,191	0	0	0
Intergovernmental Receivable	60,726	3,535,726	0	0	57,698
Interfund Receivable	0	2,741	16,849	0	0
Property Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$6,588,046</u>	<u>\$10,673,510</u>	<u>\$278,547</u>	<u>\$308,682</u>	<u>\$57,698</u>
Liabilities					
Accounts Payable	\$155,592	\$225,391	\$742	\$48,416	\$0
Contracts Payable	129,228	248,730	0	0	0
Accrued Wages and Benefits	13,662	102,969	41,381	0	0
Interfund Payable	17,599	10,307	0	0	45,430
Intergovernmental Payable	8,044	59,278	255,169	29,418	0
<i>Total Liabilities</i>	<u>324,125</u>	<u>646,675</u>	<u>297,292</u>	<u>77,834</u>	<u>45,430</u>
Deferred Inflows of Resources					
Property Taxes	0	0	0	0	0
Unavailable Revenue	12,470	2,332,115	0	0	57,698
<i>Total Deferred Inflows of Resources</i>	<u>12,470</u>	<u>2,332,115</u>	<u>0</u>	<u>0</u>	<u>57,698</u>
Fund Balances					
Nonspendable	0	279,708	0	0	0
Restricted	6,251,451	7,415,012	0	230,848	0
Unassigned (Deficit)	0	0	(18,745)	0	(45,430)
<i>Total Fund Balances (Deficit)</i>	<u>6,251,451</u>	<u>7,694,720</u>	<u>(18,745)</u>	<u>230,848</u>	<u>(45,430)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$6,588,046</u>	<u>\$10,673,510</u>	<u>\$278,547</u>	<u>\$308,682</u>	<u>\$57,698</u>

Community Housing Improvement	Community Oriented Policing Services	Community Safety Awareness	Computer	County Home	Courthouse Security	Ditch Maintenance	Dog and Kennel
\$9,417	\$0	\$298,209	\$799,616	\$773,964	\$1,253,312	\$7,308,077	\$76,129
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
19,544	11,700	0	0	55,307	0	0	0
0	0	0	0	0	0	0	914
0	0	0	0	834,775	0	0	0
0	0	0	0	0	0	2,489	0
0	0	0	0	0	0	0	0
<u>\$28,961</u>	<u>\$11,700</u>	<u>\$298,209</u>	<u>\$799,616</u>	<u>\$1,664,046</u>	<u>\$1,253,312</u>	<u>\$7,310,566</u>	<u>\$77,043</u>
\$42,285	\$12,961	\$22,165	\$2,918	\$3,350	\$28,064	\$0	\$4,600
10,735	0	0	0	0	0	0	0
0	0	3,229	1,780	0	5,168	0	6,806
0	1,486	58,881	0	0	0	0	3
0	0	4,087	1,038	0	7,093	0	3,922
<u>53,020</u>	<u>14,447</u>	<u>88,362</u>	<u>5,736</u>	<u>3,350</u>	<u>40,325</u>	<u>0</u>	<u>15,331</u>
0	0	0	0	824,787	0	0	0
8,809	0	0	0	65,295	0	2,489	0
<u>8,809</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>890,082</u>	<u>0</u>	<u>2,489</u>	<u>0</u>
0	0	0	0	0	0	0	0
0	0	209,847	793,880	770,614	1,212,987	7,308,077	61,712
(32,868)	(2,747)	0	0	0	0	0	0
<u>(32,868)</u>	<u>(2,747)</u>	<u>209,847</u>	<u>793,880</u>	<u>770,614</u>	<u>1,212,987</u>	<u>7,308,077</u>	<u>61,712</u>
<u>\$28,961</u>	<u>\$11,700</u>	<u>\$298,209</u>	<u>\$799,616</u>	<u>\$1,664,046</u>	<u>\$1,253,312</u>	<u>\$7,310,566</u>	<u>\$77,043</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2018

	DRETAC	Drug Enforcement	Emergency Management	Local Emergency Planning Commission	Indigent Guardianship
Assets					
Equity in Pooled Cash and Cash Equivalents	\$214,745	\$886,705	\$280,796	\$123,663	\$121,333
Cash and Cash Equivalents In Segregated Accounts	0	11,937	0	0	0
Materials and Supplies Inventory	0	0	0	0	0
Accounts Receivable	0	0	0	0	0
Intergovernmental Receivable	0	96,789	0	0	0
Interfund Receivable	0	0	0	0	0
Property Taxes Receivable	0	1,460,900	0	0	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$214,745</u>	<u>\$2,456,331</u>	<u>\$280,796</u>	<u>\$123,663</u>	<u>\$121,333</u>
Liabilities					
Accounts Payable	\$942	\$10,433	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	6,442	23,476	0	0	0
Interfund Payable	356	0	0	0	0
Intergovernmental Payable	4,436	5,458	3,017	0	0
<i>Total Liabilities</i>	<u>12,176</u>	<u>39,367</u>	<u>3,017</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources					
Property Taxes	0	1,443,421	0	0	0
Unavailable Revenue	0	114,268	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>1,557,689</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	202,569	859,275	277,779	123,663	121,333
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>202,569</u>	<u>859,275</u>	<u>277,779</u>	<u>123,663</u>	<u>121,333</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$214,745</u>	<u>\$2,456,331</u>	<u>\$280,796</u>	<u>\$123,663</u>	<u>\$121,333</u>

Juvenile Detention Center Donations	Marriage License	Office for Older Adults	Ohio Criminal Justice Service	Radio Systems Donations	Real Estate Assessment	Revolving Loan Program	Safe Communities
\$0	\$18,834	\$52,991	\$0	\$50,000	\$3,154,603	\$137,310	\$0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
51,733	0	27,464	22,191	0	0	0	10,696
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	201,989	0
<u>\$51,733</u>	<u>\$18,834</u>	<u>\$80,455</u>	<u>\$22,191</u>	<u>\$50,000</u>	<u>\$3,154,603</u>	<u>\$339,299</u>	<u>\$10,696</u>
\$0	\$18,834	\$13,284	\$7,896	\$0	\$29,402	\$0	\$0
0	0	0	0	0	87,888	0	0
0	0	14,585	0	0	6,570	0	0
42,596	0	8,849	22,191	0	0	0	9,672
1,011	0	8,714	0	0	10,998	0	1,024
<u>43,607</u>	<u>18,834</u>	<u>45,432</u>	<u>30,087</u>	<u>0</u>	<u>134,858</u>	<u>0</u>	<u>10,696</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
8,126	0	35,023	0	50,000	3,019,745	339,299	0
0	0	0	(7,896)	0	0	0	0
<u>8,126</u>	<u>0</u>	<u>35,023</u>	<u>(7,896)</u>	<u>50,000</u>	<u>3,019,745</u>	<u>339,299</u>	<u>0</u>
<u>\$51,733</u>	<u>\$18,834</u>	<u>\$80,455</u>	<u>\$22,191</u>	<u>\$50,000</u>	<u>\$3,154,603</u>	<u>\$339,299</u>	<u>\$10,696</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2018

	Shelter Care and Youth Services	Sheriff Donations	Title IV-D	Transportation Program	Transportation Improvement
Assets					
Equity in Pooled Cash and Cash Equivalents	\$441,511	\$68,575	\$0	\$668,954	\$350,235
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0
Accounts Receivable	0	0	0	84,634	0
Intergovernmental Receivable	0	0	0	24,176	0
Interfund Receivable	0	0	0	46,486	0
Property Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$441,511</u>	<u>\$68,575</u>	<u>\$0</u>	<u>\$824,250</u>	<u>\$350,235</u>
Liabilities					
Accounts Payable	\$5,251	\$13,495	\$0	\$83,567	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	30,639	0
Interfund Payable	0	0	21,851	2,302	6,771
Intergovernmental Payable	5,840	0	3,866	18,783	0
<i>Total Liabilities</i>	<u>11,091</u>	<u>13,495</u>	<u>25,717</u>	<u>135,291</u>	<u>6,771</u>
Deferred Inflows of Resources					
Property Taxes	0	0	0	0	0
Unavailable Revenue	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>
Fund Balances					
Nonspendable	0	0	0	0	0
Restricted	430,420	55,080	0	688,959	343,464
Unassigned (Deficit)	0	0	(25,717)	0	0
<i>Total Fund Balances (Deficit)</i>	<u>430,420</u>	<u>55,080</u>	<u>(25,717)</u>	<u>688,959</u>	<u>343,464</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$441,511</u>	<u>\$68,575</u>	<u>\$0</u>	<u>\$824,250</u>	<u>\$350,235</u>

Victim Assistance	Webcheck Program	Total Nonmajor Special Revenue Funds
\$0	\$57,203	\$31,096,026
0	0	11,937
0	0	279,708
0	441	88,266
18,894	57	3,992,701
0	0	66,990
0	0	2,295,675
0	0	2,489
0	0	201,989
<u>\$18,894</u>	<u>\$57,701</u>	<u>\$38,035,781</u>
\$0	\$0	\$729,588
0	0	476,581
0	0	256,707
16,689	0	264,983
1,138	1,174	433,508
<u>17,827</u>	<u>1,174</u>	<u>2,161,367</u>
0	0	2,268,208
0	0	2,593,144
0	0	4,861,352
0	0	279,708
1,067	56,527	30,866,757
0	0	(133,403)
<u>1,067</u>	<u>56,527</u>	<u>31,013,062</u>
<u>\$18,894</u>	<u>\$57,701</u>	<u>\$38,035,781</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

	ADAMH Board	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	225,213	887,864	0	0
Fines and Forfeitures	0	36,912	0	0	0
Intergovernmental	3,745,381	8,482,680	2,031,174	1,351,388	468,788
Special Assessments	0	0	0	0	0
Interest	0	115,680	0	0	0
Rentals	206,155	0	0	0	0
Donations	0	0	0	0	0
Other	500	191,265	0	0	7,000
<i>Total Revenues</i>	<u>3,952,036</u>	<u>9,051,750</u>	<u>2,919,038</u>	<u>1,351,388</u>	<u>475,788</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	2,891,399	0	0
Public Safety	0	0	0	0	0
Public Works	0	8,441,754	0	0	0
Health	4,369,304	0	0	0	0
Human Services	0	0	0	1,305,156	0
Economic Development and Assistance	0	0	0	0	501,281
Debt Service:					
Principal Retirement	0	5,456	0	0	0
<i>Total Expenditures</i>	<u>4,369,304</u>	<u>8,447,210</u>	<u>2,891,399</u>	<u>1,305,156</u>	<u>501,281</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(417,268)</u>	<u>604,540</u>	<u>27,639</u>	<u>46,232</u>	<u>(25,493)</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	0	0	0	0	0
Transfers In	192,289	0	0	80,000	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>192,289</u>	<u>0</u>	<u>0</u>	<u>80,000</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(224,979)	604,540	27,639	126,232	(25,493)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>6,476,430</u>	<u>7,090,180</u>	<u>(46,384)</u>	<u>104,616</u>	<u>(19,937)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$6,251,451</u></u>	<u><u>\$7,694,720</u></u>	<u><u>(\$18,745)</u></u>	<u><u>\$230,848</u></u>	<u><u>(\$45,430)</u></u>

Community Housing Improvement	Community Oriented Policing Services	Community Safety Awareness	Computer	County Home	Courthouse Security	Ditch Maintenance	Dog and Kennel
\$0	\$0	\$0	\$0	\$835,497	\$0	\$0	\$0
0	0	0	445,756	0	600,933	0	277,241
0	0	0	0	0	0	0	15,647
287,258	95,026	1,195,283	0	111,025	0	0	0
0	0	0	0	0	0	380,824	0
434	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	50,997	0	0	6,762
4,028	0	0	0	303	4,611	0	1,933
<u>291,720</u>	<u>95,026</u>	<u>1,195,283</u>	<u>445,756</u>	<u>997,822</u>	<u>605,544</u>	<u>380,824</u>	<u>301,583</u>
0	0	0	146,823	0	0	0	0
0	0	0	116,587	0	0	0	0
0	106,570	1,490,909	0	0	719,110	0	0
0	0	0	0	0	0	52,609	0
0	0	0	0	0	0	0	373,542
0	0	0	0	1,059,766	0	0	0
349,087	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>349,087</u>	<u>106,570</u>	<u>1,490,909</u>	<u>263,410</u>	<u>1,059,766</u>	<u>719,110</u>	<u>52,609</u>	<u>373,542</u>
<u>(57,367)</u>	<u>(11,544)</u>	<u>(295,626)</u>	<u>182,346</u>	<u>(61,944)</u>	<u>(113,566)</u>	<u>328,215</u>	<u>(71,959)</u>
0	0	0	0	0	0	0	0
0	11,514	0	0	0	156,831	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>11,514</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>156,831</u>	<u>0</u>	<u>0</u>
(57,367)	(30)	(295,626)	182,346	(61,944)	43,265	328,215	(71,959)
24,499	(2,717)	505,473	611,534	832,558	1,169,722	6,979,862	133,671
<u>(\$32,868)</u>	<u>(\$2,747)</u>	<u>\$209,847</u>	<u>\$793,880</u>	<u>\$770,614</u>	<u>\$1,212,987</u>	<u>\$7,308,077</u>	<u>\$61,712</u>

(continued)

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2018

	DRETAC	Drug Enforcement	Emergency Management	Local Emergency Planning Commission	Indigent Guardianship
Revenues					
Property Taxes	\$288,175	\$1,462,187	\$0	\$0	\$0
Charges for Services	0	0	0	0	23,877
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	0	449,434	222,987	27,192	0
Special Assessments	0	0	0	0	0
Interest	0	0	0	0	0
Rentals	0	0	0	0	0
Donations	0	447	0	0	0
Other	36,443	5,297	2,500	5,889	0
Total Revenues	<u>324,618</u>	<u>1,917,365</u>	<u>225,487</u>	<u>33,081</u>	<u>23,877</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	115,248	0	0	0	0
Judicial	222,642	0	0	0	24,501
Public Safety	0	1,883,323	347,705	20,261	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Total Expenditures	<u>337,890</u>	<u>1,883,323</u>	<u>347,705</u>	<u>20,261</u>	<u>24,501</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(13,272)</u>	<u>34,042</u>	<u>(122,218)</u>	<u>12,820</u>	<u>(624)</u>
Other Financing Sources (Uses)					
Loans Issued	0	0	0	0	0
Transfers In	0	0	78,335	11,040	0
Transfers Out	0	0	0	(25,700)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>78,335</u>	<u>(14,660)</u>	<u>0</u>
Net Change in Fund Balances	<u>(13,272)</u>	<u>34,042</u>	<u>(43,883)</u>	<u>(1,840)</u>	<u>(624)</u>
Fund Balances (Deficit) Beginning of Year	<u>215,841</u>	<u>825,233</u>	<u>321,662</u>	<u>125,503</u>	<u>121,957</u>
Fund Balances (Deficit) End of Year	<u>\$202,569</u>	<u>\$859,275</u>	<u>\$277,779</u>	<u>\$123,663</u>	<u>\$121,333</u>

Juvenile Detention Center Donations	Marriage License	Office for Older Adults	Ohio Criminal Justice Service	Radio Systems Donations	Real Estate Assessment	Revolving Loan Program	Safe Communities
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
250	35,429	0	0	0	2,598,563	76,891	0
0	0	0	0	0	0	0	0
118,896	0	404,438	125,697	0	0	0	54,875
0	0	0	0	0	0	0	0
0	0	0	0	0	0	2,725	0
0	0	0	0	0	0	0	0
5,041	0	24,112	0	50,000	0	0	0
0	0	0	0	0	0	0	0
<u>124,187</u>	<u>35,429</u>	<u>428,550</u>	<u>125,697</u>	<u>50,000</u>	<u>2,598,563</u>	<u>79,616</u>	<u>54,875</u>
0	0	0	0	0	7,012,830	0	0
0	0	0	0	0	0	0	0
138,537	0	0	156,388	0	0	0	54,875
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	35,429	811,140	0	0	0	0	0
0	0	0	0	0	0	30,000	0
0	0	0	0	0	0	0	0
<u>138,537</u>	<u>35,429</u>	<u>811,140</u>	<u>156,388</u>	<u>0</u>	<u>7,012,830</u>	<u>30,000</u>	<u>54,875</u>
<u>(14,350)</u>	<u>0</u>	<u>(382,590)</u>	<u>(30,691)</u>	<u>50,000</u>	<u>(4,414,267)</u>	<u>49,616</u>	<u>0</u>
0	0	0	0	0	0	0	0
0	0	340,506	0	0	0	0	108
0	0	0	0	0	0	0	0
0	0	340,506	0	0	0	0	108
(14,350)	0	(42,084)	(30,691)	50,000	(4,414,267)	49,616	108
22,476	0	77,107	22,795	0	7,434,012	289,683	(108)
<u>\$8,126</u>	<u>\$0</u>	<u>\$35,023</u>	<u>(\$7,896)</u>	<u>\$50,000</u>	<u>\$3,019,745</u>	<u>\$339,299</u>	<u>\$0</u>

(continued)

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2018

	Shelter Care and Youth Services	Sheriff Donations	Title IV-D	Transportation Program	Transportation Improvement
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	22,821	0	345,935	1,156,983	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	796,888	0	0	1,759,024	199,382
Special Assessments	0	0	0	0	0
Interest	0	0	0	0	0
Rentals	0	0	0	0	0
Donations	0	215,287	0	0	0
Other	0	0	0	0	0
<i>Total Revenues</i>	<u>819,709</u>	<u>215,287</u>	<u>345,935</u>	<u>2,916,007</u>	<u>199,382</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	0	209,672	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	840,407	0	370,761	1,668,454	213,650
Economic Development and Assistance	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
<i>Total Expenditures</i>	<u>840,407</u>	<u>209,672</u>	<u>370,761</u>	<u>1,668,454</u>	<u>213,650</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(20,698)</u>	<u>5,615</u>	<u>(24,826)</u>	<u>1,247,553</u>	<u>(14,268)</u>
Other Financing Sources (Uses)					
Loans Issued	0	0	0	9,206	0
Transfers In	0	0	236	0	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>236</u>	<u>9,206</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(20,698)</u>	<u>5,615</u>	<u>(24,590)</u>	<u>1,256,759</u>	<u>(14,268)</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>451,118</u>	<u>49,465</u>	<u>(1,127)</u>	<u>(567,800)</u>	<u>357,732</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$430,420</u></u>	<u><u>\$55,080</u></u>	<u><u>(\$25,717)</u></u>	<u><u>\$688,959</u></u>	<u><u>\$343,464</u></u>

Victim Assistance	Webcheck Program	Workforce Development	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$2,585,859
0	25,689	0	6,723,445
0	0	0	52,559
100,951	0	35,954	22,063,721
0	0	0	380,824
0	0	0	118,839
0	0	0	206,155
0	0	0	352,646
0	0	0	259,769
<u>100,951</u>	<u>25,689</u>	<u>35,954</u>	<u>32,743,817</u>
0	0	0	7,274,901
0	0	0	3,255,129
0	0	0	5,127,350
0	0	0	8,494,363
0	0	0	4,742,846
99,904	21,428	0	6,426,095
0	0	0	880,368
<u>0</u>	<u>0</u>	<u>0</u>	<u>5,456</u>
<u>99,904</u>	<u>21,428</u>	<u>0</u>	<u>36,206,508</u>
<u>1,047</u>	<u>4,261</u>	<u>35,954</u>	<u>(3,462,691)</u>
0	0	0	9,206
0	0	0	870,859
<u>0</u>	<u>0</u>	<u>0</u>	<u>(25,700)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>854,365</u>
1,047	4,261	35,954	(2,608,326)
20	52,266	(35,954)	33,621,388
<u>\$1,067</u>	<u>\$56,527</u>	<u>\$0</u>	<u>\$31,013,062</u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2018

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$98,086	\$0	\$98,086
Intergovernmental Receivable	44,587	0	44,587
Property Taxes Receivable	673,013	0	673,013
Special Assessments Receivable	0	4,991,266	4,991,266
<i>Total Assets</i>	<u>\$815,686</u>	<u>\$4,991,266</u>	<u>\$5,806,952</u>
Liabilities			
Interfund Payable	\$0	\$452,235	\$452,235
Deferred Inflows of Resources			
Property Taxes	664,927	0	664,927
Unavailable Revenue	52,673	4,991,266	5,043,939
<i>Total Deferred Inflows of Resources</i>	<u>717,600</u>	<u>4,991,266</u>	<u>5,708,866</u>
Fund Balances			
Restricted	98,086	0	98,086
Unassigned (Deficit)	0	(452,235)	(452,235)
<i>Total Fund Balances (Deficit)</i>	<u>98,086</u>	<u>(452,235)</u>	<u>(354,149)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$815,686</u>	<u>\$4,991,266</u>	<u>\$5,806,952</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2018

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Revenues			
Property Taxes	\$537,396	\$0	\$537,396
Property Transfer Taxes	214,001	0	214,001
Intergovernmental	159,159	0	159,159
Special Assessments	0	61,889	61,889
Rentals	269,799	0	269,799
Other	82,992	0	82,992
<i>Total Revenues</i>	<u>1,263,347</u>	<u>61,889</u>	<u>1,325,236</u>
Expenditures			
Debt Service:			
Principal Retirement	790,000	70,000	860,000
Interest and Fiscal Charges	268,263	16,448	284,711
<i>Total Expenditures</i>	<u>1,058,263</u>	<u>86,448</u>	<u>1,144,711</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	205,084	(24,559)	180,525
Other Financing Uses			
Transfers Out	(125,000)	0	(125,000)
<i>Net Change in Fund Balances</i>	80,084	(24,559)	55,525
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>18,002</u>	<u>(427,676)</u>	<u>(409,674)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$98,086</u></u>	<u><u>(\$452,235)</u></u>	<u><u>(\$354,149)</u></u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2018

	Achievement Center Construction	County Capital Improvements	State Issue II	Highway ODOT	Total Nonmajor Capital Projects Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$116,254	\$1,429,743	\$0	\$0	\$1,545,997
Intergovernmental Receivable	0	0	239,267	391,680	630,947
<i>Total Assets</i>	<u>\$116,254</u>	<u>\$1,429,743</u>	<u>\$239,267</u>	<u>\$391,680</u>	<u>\$2,176,944</u>
Liabilities					
Accounts Payable	\$0	\$49,802	\$0	\$0	\$49,802
Contracts Payable	0	451,551	0	0	451,551
Accrued Interest Payable	0	13,925	0	0	13,925
Interfund Payable	0	2,625,000	0	0	2,625,000
Intergovernmental Payable	0	0	230,982	391,680	622,662
<i>Total Liabilities</i>	<u>0</u>	<u>3,140,278</u>	<u>230,982</u>	<u>391,680</u>	<u>3,762,940</u>
Fund Balances					
Restricted	0	0	8,285	0	8,285
Assigned	116,254	0	0	0	116,254
Unassigned (Deficit)	0	(1,710,535)	0	0	(1,710,535)
<i>Total Fund Balances (Deficit)</i>	<u>116,254</u>	<u>(1,710,535)</u>	<u>8,285</u>	<u>0</u>	<u>(1,585,996)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$116,254</u>	<u>\$1,429,743</u>	<u>\$239,267</u>	<u>\$391,680</u>	<u>\$2,176,944</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2018

	Achievement Center Construction	County Capital Improvements	State Issue II	Highway ODOT	Total Nonmajor Capital Projects Funds
Revenues					
Charges for Services	\$0	\$7,480	\$0	\$0	\$7,480
Intergovernmental	0	239,063	1,248,882	2,530,021	4,017,966
Interest	0	5,878	0	0	5,878
Other	0	51,369	0	0	51,369
<i>Total Revenues</i>	<u>0</u>	<u>303,790</u>	<u>1,248,882</u>	<u>2,530,021</u>	<u>4,082,693</u>
Expenditures					
Capital Outlay	155,888	3,411,659	1,240,597	2,530,021	7,338,165
Debt Service:					
Interest and Fiscal Charges	0	13,925	0	0	13,925
<i>Total Expenditures</i>	<u>155,888</u>	<u>3,425,584</u>	<u>1,240,597</u>	<u>2,530,021</u>	<u>7,352,090</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(155,888)	(3,121,794)	8,285	0	(3,269,397)
Other Financing Sources					
Transfers In	199,600	345,394	0	0	544,994
<i>Net Change in Fund Balances</i>	43,712	(2,776,400)	8,285	0	(2,724,403)
<i>Fund Balances Beginning of Year</i>	<u>72,542</u>	<u>1,065,865</u>	<u>0</u>	<u>0</u>	<u>1,138,407</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$116,254</u>	<u>(\$1,710,535)</u>	<u>\$8,285</u>	<u>\$0</u>	<u>(\$1,585,996)</u>

Fund Descriptions – Internal Service Funds

Internal Service Funds

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

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

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

Medina County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2018

	Self Insurance Healthcare	Workers' Compensation	Total
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$1,716,284	\$804,847	\$2,521,131
Liabilities			
<i>Current Liabilities:</i>			
Accounts Payable	1,160	7,084	8,244
Intergovernmental Payable	1,442	1,872	3,314
Claims Payable	762,613	16,574	779,187
<i>Total Current Liabilities</i>	765,215	25,530	790,745
<i>Long-Term Liabilities:</i>			
Compensated Absences Payable	0	3,824	3,824
<i>Total Liabilities</i>	765,215	29,354	794,569
Net Position			
Unrestricted	\$951,069	\$775,493	\$1,726,562

Medina County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2018*

	Self Insurance Healthcare	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$12,957,005	\$430,646	\$13,387,651
Other	5,484	0	5,484
<i>Total Operating Revenues</i>	<u>12,962,489</u>	<u>430,646</u>	<u>13,393,135</u>
Operating Expenses			
Personal Services	137,723	151,034	288,757
Materials and Supplies	0	552	552
Contractual Services	2,726,251	28,901	2,755,152
Claims	10,007,234	201,684	10,208,918
Other Operating Expenses	136,586	116,137	252,723
<i>Total Operating Expenses</i>	<u>13,007,794</u>	<u>498,308</u>	<u>13,506,102</u>
<i>Change in Net Position</i>	(45,305)	(67,662)	(112,967)
<i>Net Position Beginning of Year</i>	<u>996,374</u>	<u>843,155</u>	<u>1,839,529</u>
<i>Net Position End of Year</i>	<u>\$951,069</u>	<u>\$775,493</u>	<u>\$1,726,562</u>

Medina County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
December 31, 2018

	Self Insurance Healthcare	Workers' Compensation	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$12,957,005	\$430,646	\$13,387,651
Other Cash Receipts	5,484	0	5,484
Cash Paid to Employees	(137,615)	(150,226)	(287,841)
Cash Paid to Suppliers for Goods and Services	(2,729,779)	(33,603)	(2,763,382)
Cash Paid for Claims	(10,291,884)	(228,299)	(10,520,183)
Other Cash Payments	(136,586)	(116,137)	(252,723)
<i>Net Decrease in Cash and Cash Equivalents</i>	(333,375)	(97,619)	(430,994)
<i>Cash and Cash Equivalents Beginning of Year</i>	2,049,659	902,466	2,952,125
<i>Cash and Cash Equivalents End of Year</i>	<u>\$1,716,284</u>	<u>\$804,847</u>	<u>\$2,521,131</u>
Reconciliation of Operating Loss to Net Cash Used for Operating Activities			
Operating Loss	(45,305)	(67,662)	(112,967)
Increase (Decrease) in Liabilities:			
Accounts Payable	(3,528)	(4,150)	(7,678)
Intergovernmental Payable	108	149	257
Compensated Absences Payable	0	659	659
Claims Payable	(284,650)	(26,615)	(311,265)
<i>Total Adjustments</i>	(288,070)	(29,957)	(318,027)
<i>Net Cash Used for Operating Activities</i>	<u>(\$333,375)</u>	<u>(\$97,619)</u>	<u>(\$430,994)</u>

Fund Descriptions – Fiduciary Funds

Fiduciary Funds

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

Agency Funds

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

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

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

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

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

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

Payroll Fund – To account for the net payroll, payroll taxes, Medicare, and other related payroll deductions accumulated from the governmental, proprietary, and fiduciary funds for distribution to employees, other governmental units and private organizations.

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

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

Other Agency Funds

Convention and Visitors Bureau
Drug Enforcement

Medina County Family First Council
Medina County Soil and Water Conservation District

Deferred Assessment
Law Enforcement
Municipal Fines
Other Agency

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2018

	Beginning Balance 1/1/18	Additions	Deductions	Ending Balance 12/31/18
Local Government - Shared Revenue				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3	\$4,229,220	\$4,229,222	\$1
Intergovernmental Receivable	1,410,346	1,394,829	1,410,346	1,394,829
<i>Total Assets</i>	<u>\$1,410,349</u>	<u>\$5,624,049</u>	<u>\$5,639,568</u>	<u>\$1,394,830</u>
Liabilities				
Intergovernmental Payable	<u>\$1,410,349</u>	<u>\$5,624,049</u>	<u>\$5,639,568</u>	<u>\$1,394,830</u>
Property Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$11,309,282	\$271,629,598	\$276,064,109	\$6,874,771
Property Taxes Receivable	282,626,558	285,188,911	282,626,558	285,188,911
Special Assessment Receivable	6,765,817	7,678,020	6,765,817	7,678,020
<i>Total Assets</i>	<u>\$300,701,657</u>	<u>\$564,496,529</u>	<u>\$565,456,484</u>	<u>\$299,741,702</u>
Liabilities				
Undistributed Assets	<u>\$300,701,657</u>	<u>\$564,496,529</u>	<u>\$565,456,484</u>	<u>\$299,741,702</u>
County Levied Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$768	\$3,026,773	\$3,027,540	\$1
Intergovernmental Receivable	1,033,731	1,140,264	1,033,731	1,140,264
Property Taxes Receivable	106,705	97,966	106,705	97,966
<i>Total Assets</i>	<u>\$1,141,204</u>	<u>\$4,265,003</u>	<u>\$4,167,976</u>	<u>\$1,238,231</u>
Liabilities				
Intergovernmental Payable	\$1,033,731	\$1,140,264	\$1,033,731	\$1,140,264
Undistributed Assets	107,473	3,124,739	3,134,245	97,967
<i>Total Liabilities</i>	<u>\$1,141,204</u>	<u>\$4,265,003</u>	<u>\$4,167,976</u>	<u>\$1,238,231</u>
Courthouse Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	<u>\$4,233,030</u>	<u>\$60,340,671</u>	<u>\$61,742,130</u>	<u>\$2,831,571</u>
Liabilities				
Undistributed Assets	<u>\$4,233,030</u>	<u>\$60,340,671</u>	<u>\$61,742,130</u>	<u>\$2,831,571</u>
Medina County General Health District				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$6,382,864</u>	<u>\$8,526,514</u>	<u>\$8,696,095</u>	<u>\$6,213,283</u>
Liabilities				
Undistributed Assets	<u>\$6,382,864</u>	<u>\$8,526,514</u>	<u>\$8,696,095</u>	<u>\$6,213,283</u>
Medina County Park District				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$3,475,732</u>	<u>\$7,599,930</u>	<u>\$7,504,511</u>	<u>\$3,571,151</u>
Liabilities				
Undistributed Assets	<u>\$3,475,732</u>	<u>\$7,599,930</u>	<u>\$7,504,511</u>	<u>\$3,571,151</u>

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2018

	Beginning Balance 1/1/18	Additions	Deductions	Ending Balance 12/31/18
Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,663,578	\$69,818,948	\$69,859,793	\$1,622,733
Intergovernmental Receivable	359,450	387,045	359,450	387,045
<i>Total Assets</i>	<u>\$2,023,028</u>	<u>\$70,205,993</u>	<u>\$70,219,243</u>	<u>\$2,009,778</u>
Liabilities				
Intergovernmental Payable	\$359,450	\$387,045	\$359,450	\$387,045
Payroll Withholdings	1,663,578	69,818,948	69,859,793	1,622,733
<i>Total Liabilities</i>	<u>\$2,023,028</u>	<u>\$70,205,993</u>	<u>\$70,219,243</u>	<u>\$2,009,778</u>
Recorder Housing				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$214,297	\$780,987	\$814,301	\$180,983
Liabilities				
Undistributed Assets	\$214,297	\$780,987	\$814,301	\$180,983
Child Support Enforcement Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$14,491	\$1,500,231	\$1,490,016	\$24,706
Liabilities				
Deposits Held and Due to Others	\$14,491	\$1,500,231	\$1,490,016	\$24,706
Convention and Visitors Bureau				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$463,159	\$463,159	\$0
Liabilities				
Undistributed Assets	\$0	\$463,159	\$463,159	\$0
Deferred Assessment				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$39,311	\$0	\$39,311
Liabilities				
Undistributed Assets	\$0	\$39,311	\$0	\$39,311
Drug Enforcement				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$186,441	\$994,688	\$1,044,992	\$136,137
Intergovernmental Receivable	20,357	40,547	20,357	40,547
<i>Total Assets</i>	<u>\$206,798</u>	<u>\$1,035,235</u>	<u>\$1,065,349</u>	<u>\$176,684</u>
Liabilities				
Intergovernmental Payable	\$20,357	\$40,547	\$20,357	\$40,547
Undistributed Assets	186,441	994,688	1,044,992	136,137
<i>Total Liabilities</i>	<u>\$206,798</u>	<u>\$1,035,235</u>	<u>\$1,065,349</u>	<u>\$176,684</u>

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2018

	Beginning Balance 1/1/18	Additions	Deductions	Ending Balance 12/31/18
Law Enforcement				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$244,325	\$177,018	\$274,132	\$147,211
Cash and Cash Equivalents in Segregated Accounts	125,105	123,799	125,105	123,799
Intergovernmental Receivable	0	7,090	0	7,090
<i>Total Assets</i>	<u>\$369,430</u>	<u>\$307,907</u>	<u>\$399,237</u>	<u>\$278,100</u>
Liabilities				
Intergovernmental Payable	\$0	\$7,090	\$0	\$7,090
Undistributed Assets	369,430	300,817	399,237	271,010
<i>Total Liabilities</i>	<u>\$369,430</u>	<u>\$307,907</u>	<u>\$399,237</u>	<u>\$278,100</u>
Medina County Family First Council				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$184,730	\$730,798	\$834,546	\$80,982
Intergovernmental Receivable	73,246	114,508	73,246	114,508
<i>Total Assets</i>	<u>\$257,976</u>	<u>\$845,306</u>	<u>\$907,792</u>	<u>\$195,490</u>
Liabilities				
Intergovernmental Payable	\$73,246	\$114,508	\$73,246	\$114,508
Undistributed Assets	184,730	730,798	834,546	80,982
<i>Total Liabilities</i>	<u>\$257,976</u>	<u>\$845,306</u>	<u>\$907,792</u>	<u>\$195,490</u>
Municipal Fines				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$571,688	\$571,688	\$0
Intergovernmental Receivable	50,886	38,705	50,886	38,705
<i>Total Assets</i>	<u>\$50,886</u>	<u>\$610,393</u>	<u>\$622,574</u>	<u>\$38,705</u>
Liabilities				
Intergovernmental Payable	\$50,886	\$610,393	\$622,574	\$38,705
Medina County Soil and Water Conservation District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$14,636	\$265,978	\$250,234	\$30,380
Liabilities				
Undistributed Assets	\$14,636	\$265,978	\$250,234	\$30,380
Other Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,970,586	\$249,432,012	\$249,369,402	\$3,033,196
Intergovernmental Receivable	706,224	709,366	706,224	709,366
<i>Total Assets</i>	<u>\$3,676,810</u>	<u>\$250,141,378</u>	<u>\$250,075,626</u>	<u>\$3,742,562</u>
Liabilities				
Intergovernmental Payable	\$706,224	\$709,366	\$706,224	\$709,366
Undistributed Assets	2,970,586	249,432,012	249,369,402	3,033,196
<i>Total Liabilities</i>	<u>\$3,676,810</u>	<u>\$250,141,378</u>	<u>\$250,075,626</u>	<u>\$3,742,562</u>

(continued)

Medina County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2018

	Beginning Balance 1/1/18	Additions	Deductions	Ending Balance 12/31/18
Total - All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$26,647,242	\$618,286,622	\$623,003,724	\$21,930,140
Cash and Cash Equivalents in Segregated Accounts	4,372,626	61,964,701	63,357,251	2,980,076
Intergovernmental Receivable	3,654,240	3,832,354	3,654,240	3,832,354
Property Taxes Receivable	282,733,263	285,286,877	282,733,263	285,286,877
Special Assessments Receivable	6,765,817	7,678,020	6,765,817	7,678,020
<i>Total Assets</i>	<u>\$324,173,188</u>	<u>\$977,048,574</u>	<u>\$979,514,295</u>	<u>\$321,707,467</u>
Liabilities				
Intergovernmental Payable	\$3,654,243	\$8,633,262	\$8,455,150	\$3,832,355
Deposits Held and Due to Others	14,491	1,500,231	1,490,016	24,706
Payroll Withholdings	1,663,578	69,818,948	69,859,793	1,622,733
Undistributed Assets	318,840,876	897,096,133	899,709,336	316,227,673
<i>Total Liabilities</i>	<u>\$324,173,188</u>	<u>\$977,048,574</u>	<u>\$979,514,295</u>	<u>\$321,707,467</u>

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

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$9,888,517	\$9,898,128	\$10,819,700	\$921,572
Sales Taxes	12,433,062	12,445,146	13,354,060	908,914
Property Transfer Taxes	2,536,957	2,539,423	2,724,886	185,463
Charges for Services	9,592,898	9,649,701	9,684,870	35,169
Licenses and Permits	9,643	9,652	10,357	705
Fines and Forfeitures	499,517	500,003	536,520	36,517
Intergovernmental	5,827,977	5,844,605	6,064,631	220,026
Interest	1,916,914	1,918,777	2,058,912	140,135
Rentals	4,032	4,036	4,331	295
Other	1,135,457	1,136,527	1,194,553	58,026
<i>Total Revenues</i>	<u>43,844,974</u>	<u>43,945,998</u>	<u>46,452,820</u>	<u>2,506,822</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners Office				
Personal Services	516,875	516,875	516,817	58
Materials and Supplies	4,894	4,894	4,866	28
Contractual Services	970,700	970,700	758,354	212,346
Capital Outlay	6,924	6,924	6,924	0
Other	191,846	191,846	173,156	18,690
Total Commissioners Office	<u>1,691,239</u>	<u>1,691,239</u>	<u>1,460,117</u>	<u>231,122</u>
Printing Services				
Personal Services	40,505	40,505	40,500	5
Materials and Supplies	51,273	51,273	41,639	9,634
Contractual Services	5,914	5,914	4,772	1,142
Capital Outlay	139	139	0	139
Total Printing Services	<u>97,831</u>	<u>97,831</u>	<u>86,911</u>	<u>10,920</u>
Microfilming Services				
Materials and Supplies	18,564	18,564	17,273	1,291
Contractual Services	2,000	2,000	0	2,000
Capital Outlay	6,000	6,000	0	6,000
Other	2,000	2,000	0	2,000
Total Microfilming Services	<u>28,564</u>	<u>28,564</u>	<u>17,273</u>	<u>11,291</u>
Auditor - General				
Personal Services	516,555	516,555	516,554	1
Materials and Supplies	2,850	2,850	2,850	0
Contractual Services	32,550	32,550	32,550	0
Capital Outlay	5,901	5,901	4,500	1,401
Other	38,894	38,894	19,934	18,960
Total Auditor - General	<u>\$596,750</u>	<u>\$596,750</u>	<u>\$576,388</u>	<u>\$20,362</u>

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Auditor - Real				
Contractual Services	\$127,412	\$127,412	\$127,412	\$0
Other	7,810	7,810	7,154	656
Total Auditor - Real	135,222	135,222	134,566	656
Auditor - Sealer				
Personal Services	30,090	30,090	30,090	0
Materials and Supplies	970	970	970	0
Contractual Services	7,572	7,572	7,376	196
Capital Outlay	865	865	865	0
Total Auditor - Sealer	39,497	39,497	39,301	196
Property Transfer Tax				
Personal Services	373,185	373,185	351,308	21,877
Materials and Supplies	7,492	7,492	4,076	3,416
Contractual Services	160,479	160,479	156,535	3,944
Capital Outlay	119,407	119,407	117,447	1,960
Other	620	620	0	620
Total Property Transfer Tax	661,183	661,183	629,366	31,817
Treasurer				
Personal Services	363,610	363,610	363,605	5
Materials and Supplies	3,196	3,196	3,107	89
Contractual Services	92,845	92,845	92,599	246
Capital Outlay	7,478	7,478	7,478	0
Other	4,270	4,270	4,270	0
Total Treasurer	471,399	471,399	471,059	340
Prosecuting Attorney				
Personal Services	1,324,930	1,324,930	1,287,514	37,416
Materials and Supplies	4,016	4,016	3,997	19
Contractual Services	159,740	159,740	130,217	29,523
Capital Outlay	15,000	15,000	15,000	0
Other	6,810	6,810	5,928	882
Total Prosecuting Attorney	1,510,496	1,510,496	1,442,656	67,840
Budget Commission				
Materials and Supplies	704	704	704	0
Bureau of Inspection (Audit Cost)				
Contractual Services	78,884	78,884	78,884	0
Planning Services				
Personal Services	150,786	150,786	121,647	29,139
Materials and Supplies	3,022	3,022	2,426	596
Contractual Services	9,474	9,474	8,167	1,307
Capital Outlay	1,200	1,200	600	600
Other	18,240	18,240	3,900	14,340
Total Planning Services	\$182,722	\$182,722	\$136,740	\$45,982

(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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Data Processing Board				
Personal Services	\$13,695	\$13,695	\$13,695	\$0
Materials and Supplies	10,295	10,295	6,316	3,979
Contractual Services	9,056	9,056	9,056	0
Capital Outlay	8,501	8,501	6,001	2,500
Other	15,670	15,670	15,031	639
Total Data Processing Board	57,217	57,217	50,099	7,118
Board of Elections				
Personal Services	663,152	663,152	657,468	5,684
Materials and Supplies	46,493	46,493	46,491	2
Contractual Services	397,164	397,164	388,549	8,615
Capital Outlay	82,526	123,803	81,881	41,922
Other	3,676	3,676	3,674	2
Total Board of Elections	1,193,011	1,234,288	1,178,063	56,225
Building and Grounds				
Personal Services	652,429	652,429	611,883	40,546
Materials and Supplies	89,271	89,271	86,053	3,218
Contractual Services	1,239,728	1,239,728	1,236,389	3,339
Capital Outlay	22,910	22,911	22,911	0
Other	9,988	9,987	9,809	178
Total Building and Grounds	2,014,326	2,014,326	1,967,045	47,281
Garage Services				
Materials and Supplies	23,462	23,462	21,569	1,893
Contractual Services	585,451	585,910	446,023	139,887
Other	48,641	48,641	5,171	43,470
Total Garage Services	657,554	658,013	472,763	185,250
Recorder				
Personal Services	263,870	263,870	256,134	7,736
Materials and Supplies	6,597	6,597	5,650	947
Contractual Services	9,593	9,593	8,050	1,543
Capital Outlay	7,877	7,877	7,207	670
Other	3,816	3,816	3,119	697
Total Recorder	291,753	291,753	280,160	11,593
Total General Government - Legislative and Executive	9,708,352	9,750,088	9,022,095	727,993
General Government - Judicial				
Court of Appeals				
Contractual Services	21,162	21,162	21,162	0
Other	53,106	53,106	53,106	0
Total Court of Appeals	74,268	74,268	74,268	0
Court Reporter Fee Rotary				
Contractual Services	787	787	0	787
Other	1,537	1,537	0	1,537
Total Court Reporter Fee Rotary	2,324	2,324	0	2,324
NOACA				
Other	\$58,633	\$58,633	\$58,633	\$0

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Courthouse Commons				
Materials and Supplies	\$7,500	\$8,000	\$8,000	\$0
Contractual Services	93,500	93,500	43,267	50,233
Total Courthouse Commons	101,000	101,500	51,267	50,233
Common Pleas Court				
Personal Services	1,511,745	1,511,745	1,470,289	41,456
Materials and Supplies	26,554	26,554	18,729	7,825
Contractual Services	808,705	808,705	774,369	34,336
Capital Outlay	29,958	29,958	15,226	14,732
Other	18,813	18,813	15,209	3,604
Total Common Pleas Court	2,395,775	2,395,775	2,293,822	101,953
Jury Commission				
Personal Services	449,690	449,690	442,259	7,431
Materials and Supplies	5,418	5,418	4,876	542
Contractual Services	27,054	27,054	26,804	250
Capital Outlay	2,082	2,082	1,599	483
Other	800	800	800	0
Total Jury Commission	485,044	485,044	476,338	8,706
Juvenile Court				
Personal Services	819,702	819,702	818,516	1,186
Materials and Supplies	15,096	15,096	14,405	691
Contractual Services	256,658	306,658	265,583	41,075
Capital Outlay	7,121	7,121	6,780	341
Other	7,963	7,963	7,744	219
Total Juvenile Court	1,106,540	1,156,540	1,113,028	43,512
Probate Court				
Personal Services	462,678	462,678	461,408	1,270
Materials and Supplies	8,680	8,680	7,912	768
Contractual Services	74,008	74,008	57,514	16,494
Capital Outlay	4,473	4,473	3,617	856
Other	20,428	20,428	14,214	6,214
Total Probate Court	570,267	570,267	544,665	25,602
Clerk of Courts				
Personal Services	1,666,491	1,666,491	1,465,489	201,002
Materials and Supplies	82,375	82,375	60,771	21,604
Contractual Services	268,975	268,975	227,341	41,634
Capital Outlay	22,654	22,654	9,000	13,654
Other	54,851	54,851	41,963	12,888
Total Clerk of Courts	2,095,346	2,095,346	1,804,564	290,782
Wadsworth Municipal Court				
Personal Services	131,185	131,185	126,212	4,973
Contractual Services	69,093	69,093	66,898	2,195
Total Wadsworth Municipal Court	\$200,278	\$200,278	\$193,110	\$7,168

(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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Medina Municipal Court				
Personal Services	\$247,958	\$247,958	\$240,801	\$7,157
Contractual Services	128,813	128,813	118,093	10,720
Total Medina Municipal Court	376,771	376,771	358,894	17,877
Total General Government - Judicial	7,466,246	7,516,746	6,968,589	548,157
Public Safety				
Adult Probation				
Personal Services	706,500	706,500	706,499	1
Juvenile Detention Home				
Personal Services	1,225,704	1,225,704	1,224,279	1,425
Materials and Supplies	43,116	43,116	42,078	1,038
Contractual Services	324,878	324,878	265,998	58,880
Capital Outlay	24,628	24,628	22,921	1,707
Other	40,472	40,472	34,306	6,166
Total Juvenile Detention Home	1,658,798	1,658,798	1,589,582	69,216
Coroner				
Personal Services	104,805	104,805	104,013	792
Materials and Supplies	3,609	3,609	3,273	336
Contractual Services	166,506	166,506	111,414	55,092
Capital Outlay	1,188	1,188	500	688
Other	4,817	4,817	4,525	292
Total Coroner	280,925	280,925	223,725	57,200
Sheriff				
Personal Services	9,198,117	9,207,117	9,071,287	135,830
Materials and Supplies	100,955	100,955	100,185	770
Contractual Services	1,873,631	1,873,631	1,743,277	130,354
Capital Outlay	160,354	160,354	152,098	8,256
Other	180,385	200,385	128,155	72,230
Total Sheriff	11,513,442	11,542,442	11,195,002	347,440
Building Regulations				
Personal Services	645,196	645,196	636,227	8,969
Materials and Supplies	3,812	3,812	3,812	0
Contractual Services	82,857	82,857	74,816	8,041
Capital Outlay	12,936	12,936	12,322	614
Other	2,581	2,581	2,560	21
Total Building Regulations	747,382	747,382	729,737	17,645
Total Public Safety	14,907,047	14,936,047	14,444,545	491,502
Public Works				
County Engineer Office				
Personal Services	397,940	397,940	371,311	26,629
Other	44,488	44,488	10,000	34,488
Total Public Works	\$442,428	\$442,428	\$381,311	\$61,117

(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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Human Services				
County Home				
Personal Services	\$697,167	\$697,167	\$674,660	\$22,507
Materials and Supplies	40,162	40,162	37,763	2,399
Contractual Services	302,935	302,935	301,781	1,154
Capital Outlay	0	0	0	0
Other	38,163	38,163	23,313	14,850
Total County Home	<u>1,078,427</u>	<u>1,078,427</u>	<u>1,037,517</u>	<u>40,910</u>
Soldiers Relief				
Personal Services	329,000	329,000	309,694	19,306
Materials and Supplies	16,801	16,801	10,860	5,941
Contractual Services	932,951	932,951	491,983	440,968
Capital Outlay	21,202	21,202	20,853	349
Other	20,742	20,742	20,688	54
Total Soldiers Relief	<u>1,320,696</u>	<u>1,320,696</u>	<u>854,078</u>	<u>466,618</u>
Human Service Center				
Contractual Services	26,255	26,255	26,236	19
Child Welfare Board				
Contractual Services	3,000	3,000	2,584	416
Crippled Children				
Other	498,325	500,494	500,494	0
Job and Family Services				
Contractual Services	7,501	7,501	0	7,501
First Stop				
Materials and Supplies	276	276	100	176
Contractual Services	69,800	69,800	64,809	4,991
Other	2,462	2,462	2,462	0
Total First Stop	<u>72,538</u>	<u>72,538</u>	<u>67,371</u>	<u>5,167</u>
Total Human Services	<u>3,006,742</u>	<u>3,008,911</u>	<u>2,488,280</u>	<u>520,631</u>
Economic Development and Assistance				
Economic Development				
Contractual Services	7,500	7,500	7,500	0
Other	55,000	55,000	55,000	0
Total Economic Development and Assistance	<u>62,500</u>	<u>62,500</u>	<u>62,500</u>	<u>0</u>
Employee Fringe Benefits				
Employee Fringe Benefits				
Fringe Benefits	6,247,724	6,250,823	6,053,115	197,708
PERS - County Share	3,388,633	3,389,893	3,337,037	52,856
Unemployment	13,000	13,000	8,616	4,384
Total Employee Fringe Benefits	<u>\$9,649,357</u>	<u>\$9,653,716</u>	<u>\$9,398,768</u>	<u>\$254,948</u>

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Intergovernmental				
Historical Society				
Grants in Aid	\$3,000	\$3,000	\$3,000	\$0
Medina County Agriculture Society				
Contractual Service	239,032	239,032	239,032	0
Total Intergovernmental	242,032	242,032	242,032	0
<i>Total Expenditures</i>	<i>45,484,704</i>	<i>45,612,468</i>	<i>43,008,120</i>	<i>2,604,348</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(1,639,730)</i>	<i>(1,666,470)</i>	<i>3,444,700</i>	<i>5,111,170</i>
Other Financing Sources (Uses)				
Sale of Capital Assets	22,165	22,201	22,554	353
Transfers In	217,323	223,000	0	(223,000)
Transfers Out	(1,904,919)	(2,615,355)	(2,615,355)	0
<i>Total Other Financing Sources (Uses)</i>	<i>(1,665,431)</i>	<i>(2,370,154)</i>	<i>(2,592,801)</i>	<i>(222,647)</i>
<i>Net Change in Fund Balance</i>	<i>(3,305,161)</i>	<i>(4,036,624)</i>	<i>851,899</i>	<i>4,888,523</i>
<i>Fund Balance Beginning of Year</i>	<i>7,560,354</i>	<i>7,560,354</i>	<i>7,560,354</i>	<i>0</i>
Prior Year Encumbrances Appropriated	1,015,146	1,015,146	1,015,146	0
<i>Fund Balance End of Year</i>	<i>\$5,270,339</i>	<i>\$4,538,876</i>	<i>\$9,427,399</i>	<i>\$4,888,523</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$15,005,246	\$15,005,246	\$16,238,799	\$1,233,553
Sales Taxes	16,297	16,297	17,372	1,075
Charges for Services	6,904	6,904	7,360	456
Intergovernmental	7,312,860	7,312,860	7,795,357	482,497
Interest	1,741	1,741	1,856	115
Donations	29,548	29,548	31,498	1,950
Other	71,565	71,565	76,286	4,721
<i>Total Revenues</i>	<u>22,444,161</u>	<u>22,444,161</u>	<u>24,168,528</u>	<u>1,724,367</u>
Expenditures				
Current:				
Health				
Program for Developmental Disabilities				
Personal Services	9,664,562	9,664,562	9,386,688	277,874
Materials and Supplies	284,615	284,615	195,434	89,181
Contractual Services	3,683,556	3,773,556	3,529,928	243,628
Capital Outlay	5,528,508	5,528,508	4,348,037	1,180,471
Other	514,687	514,687	404,006	110,681
Total Health	<u>19,675,928</u>	<u>19,765,928</u>	<u>17,864,093</u>	<u>1,901,835</u>
Employee Fringe Benefits				
Program for Developmental Disabilities				
Fringe Benefits	3,435,522	3,435,522	3,246,553	188,969
PERS - County Share	1,979,208	2,359,208	2,351,684	7,524
Unemployment	20,000	20,000	442	19,558
Total Employee Fringe Benefits	<u>5,434,730</u>	<u>5,814,730</u>	<u>5,598,679</u>	<u>216,051</u>
<i>Total Expenditures</i>	<u>25,110,658</u>	<u>25,580,658</u>	<u>23,462,772</u>	<u>2,117,886</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,666,497)	(3,136,497)	705,756	3,842,253
Other Financing Uses				
Transfers Out	(120,000)	(199,600)	(199,600)	0
<i>Net Change in Fund Balance</i>	(2,786,497)	(3,336,097)	506,156	3,842,253
<i>Fund Balance Beginning of Year</i>	20,957,394	20,957,394	20,957,394	0
Prior Year Encumbrances Appropriated	751,875	751,875	751,875	0
<i>Fund Balance End of Year</i>	<u>\$18,922,772</u>	<u>\$18,373,172</u>	<u>\$22,215,425</u>	<u>\$3,842,253</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
School Sales Tax Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Budget		
Revenues				
Sales Taxes	\$13,200,000	\$13,200,000	\$13,351,261	\$151,261
Expenditures				
Current:				
General Government - Legislative and Executive				
School Sales Tax				
Intergovernmental	13,200,000	13,200,000	13,134,439	65,561
<i>Net Change in Fund Balance</i>	0	0	216,822	216,822
<i>Fund Balance Beginning of Year</i>	3,256,516	3,256,516	3,256,516	0
<i>Fund Balance End of Year</i>	<u>\$3,256,516</u>	<u>\$3,256,516</u>	<u>\$3,473,338</u>	<u>\$216,822</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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$6,432,247	\$6,995,691	\$7,121,739	\$126,048
Donations	2,759	3,001	3,055	54
Other	73,720	80,177	81,622	1,445
<i>Total Revenues</i>	<u>6,508,726</u>	<u>7,078,869</u>	<u>7,206,416</u>	<u>127,547</u>
Expenditures				
Current:				
Human Services				
Public Assistance				
Personal Services	2,873,481	2,910,091	2,741,217	168,874
Materials and Supplies	89,575	89,575	81,423	8,152
Contractual Services	2,224,463	3,073,922	2,687,663	386,259
Capital Outlay	4,990	4,990	4,973	17
Other	252,765	385,512	382,888	2,624
Total Public Assistance	<u>5,445,274</u>	<u>6,464,090</u>	<u>5,898,164</u>	<u>565,926</u>
Social Services				
Contractual Services	1,509,705	1,509,705	1,505,386	4,319
Other	73,360	73,360	62,733	10,627
Total Social Services	<u>1,583,065</u>	<u>1,583,065</u>	<u>1,568,119</u>	<u>14,946</u>
Total Human Services	<u>7,028,339</u>	<u>8,047,155</u>	<u>7,466,283</u>	<u>580,872</u>
Employee Fringe Benefits				
Public Assistance:				
Fringe Benefits	988,154	988,154	950,302	37,852
PERS - County Share	521,071	521,071	500,511	20,560
Total Employee Fringe Benefits	<u>1,509,225</u>	<u>1,509,225</u>	<u>1,450,813</u>	<u>58,412</u>
<i>Total Expenditures</i>	<u>8,537,564</u>	<u>9,556,380</u>	<u>8,917,096</u>	<u>639,284</u>
<i>Excess of Revenues Under Expenditures</i>	(2,028,838)	(2,477,511)	(1,710,680)	766,831
Other Financing Sources				
Transfers In	1,315,215	1,506,917	1,549,802	42,885
<i>Net Change in Fund Balance</i>	(713,623)	(970,594)	(160,878)	809,716
<i>Fund Balance Beginning of Year</i>	759,108	759,108	759,108	0
Prior Year Encumbrances Appropriated	381,975	381,975	381,975	0
<i>Fund Balance End of Year</i>	<u>\$427,460</u>	<u>\$170,489</u>	<u>\$980,205</u>	<u>\$809,716</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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$19,589,546	\$19,683,254	\$18,784,399	(\$898,855)
Tap In Fees	1,679,845	1,679,845	1,390,039	(289,806)
Intergovernmental	657,497	659,185	546,813	(112,372)
OWDA Loans Issued	29,583,120	29,583,120	21,132,140	(8,450,980)
<i>Total Revenues</i>	<u>51,510,008</u>	<u>51,605,404</u>	<u>41,853,391</u>	<u>(9,752,013)</u>
Expenses				
Personal Services	7,435,000	7,435,000	7,131,018	303,982
Materials and Supplies	1,575,132	1,575,132	1,550,281	24,851
Contractual Services	8,299,768	8,299,768	6,879,130	1,420,638
Capital Outlay	27,981,797	27,981,797	18,869,237	9,112,560
Other	1,970,661	2,070,661	864,610	1,206,051
Debt Service:				
Principal	3,269,145	3,269,145	3,254,482	14,663
Interest and Fiscal Charges	652,637	652,637	613,547	39,090
<i>Total Expenses</i>	<u>51,184,140</u>	<u>51,284,140</u>	<u>39,162,305</u>	<u>12,121,835</u>
<i>Excess of Revenues Over Expenses Before Transfers</i>	325,868	321,264	2,691,086	2,369,822
Transfers In	88,686	93,290	0	(93,290)
Transfers Out	(1,265,857)	(1,265,857)	0	1,265,857
<i>Net Change in Fund Equity</i>	(851,303)	(851,303)	2,691,086	3,542,389
<i>Fund Equity Beginning of Year</i>	17,202,866	17,202,866	17,202,866	0
Prior Year Encumbrances Appropriated	486,430	486,430	486,430	0
<i>Fund Equity End of Year</i>	<u>\$16,837,993</u>	<u>\$16,837,993</u>	<u>\$20,380,382</u>	<u>\$3,542,389</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$11,985,612	\$11,985,612	\$10,773,224	(\$1,212,388)
Tap In Fees	1,002,627	1,002,627	829,654	(172,973)
Interest	230	230	191	(39)
OWDA Loan Issued	36,213	36,213	25,868	(10,345)
<i>Total Revenues</i>	13,024,682	13,024,682	11,628,937	(1,395,745)
Expenses				
Personal Services	1,419,000	1,419,000	1,285,565	133,435
Materials and Supplies	641,038	641,038	591,394	49,644
Contractual Services	4,171,138	4,171,138	3,373,909	797,229
Capital Outlay	140,346	140,346	39,279	101,067
Other	533,408	533,408	247,589	285,819
Debt Service:				
Principal Retirement	3,661,873	3,661,873	3,602,329	59,544
Interest and Fiscal Charges	1,149,999	1,149,999	1,085,307	64,692
<i>Total Expenses</i>	11,716,802	11,716,802	10,225,372	1,491,430
<i>Excess of Revenues Over Expenses Before Transfers</i>	1,307,880	1,307,880	1,403,565	95,685
Transfers In	375,278	375,278	0	(375,278)
Transfers Out	(2,230,955)	(2,230,955)	0	2,230,955
<i>Net Change in Fund Equity</i>	(547,797)	(547,797)	1,403,565	1,951,362
<i>Fund Equity Beginning of Year</i>	1,140,793	1,140,793	1,140,793	0
Prior Year Encumbrances Appropriated	311,172	311,172	311,172	0
<i>Fund Equity End of Year</i>	\$904,168	\$904,168	\$2,855,530	\$1,951,362

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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$6,530,000	\$6,530,000	\$7,127,880	\$597,880
Expenses				
Personal Services	468,500	468,500	383,772	84,728
Materials and Supplies	58,686	58,686	29,946	28,740
Contractual Services	6,506,940	6,506,940	6,390,725	116,215
Capital Outlay	6,696	6,696	5,463	1,233
Other	1,892,365	1,892,365	1,408,344	484,021
Debt Service:				
Principal Retirement	98,000	98,000	97,836	164
Interest and Fiscal Charges	25,000	25,000	24,499	501
<i>Total Expenses</i>	9,056,187	9,056,187	8,340,585	715,602
<i>Excess of Revenues Under Expenses Before Transfers</i>	(2,526,187)	(2,526,187)	(1,212,705)	1,313,482
Transfers Out	(151,542)	(151,542)	0	151,542
<i>Net Change in Fund Equity</i>	(2,677,729)	(2,677,729)	(1,212,705)	1,465,024
<i>Fund Equity Beginning of Year</i>	3,171,708	3,171,708	3,171,708	0
Prior Year Encumbrances Appropriated	378,203	378,203	378,203	0
<i>Fund Equity End of Year</i>	\$872,182	\$872,182	\$2,337,206	\$1,465,024

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$3,700,044	\$3,768,015	\$67,971
Rentals	202,436	206,155	3,719
Other	491	500	9
<i>Total Revenues</i>	<u>3,902,971</u>	<u>3,974,670</u>	<u>71,699</u>
Expenditures			
Current:			
Health			
ADAMH Board			
Personal Services	371,090	354,982	16,108
Materials and Supplies	19,127	13,435	5,692
Contractual Services	4,783,732	4,258,616	525,116
Capital Outlay	117,959	52,155	65,804
Other	47,938	37,938	10,000
Total Health	<u>5,339,846</u>	<u>4,717,126</u>	<u>622,720</u>
Employee Fringe Benefits			
ADAMH Board			
Fringe Benefits	67,494	62,108	5,386
PERS - County Share	51,953	49,698	2,255
Unemployment	10	0	10
Total Employee Fringe Benefits	<u>119,457</u>	<u>111,806</u>	<u>7,651</u>
<i>Total Expenditures</i>	<u>5,459,303</u>	<u>4,828,932</u>	<u>630,371</u>
<i>Excess of Revenues Under Expenditures</i>	(1,556,332)	(854,262)	702,070
Other Financing Sources			
Transfers In	184,523	192,289	7,766
<i>Net Change in Fund Balance</i>	(1,371,809)	(661,973)	709,836
<i>Fund Balance Beginning of Year</i>	6,086,880	6,086,880	0
Prior Year Encumbrances Appropriated	411,809	411,809	0
<i>Fund Balance End of Year</i>	<u>\$5,126,880</u>	<u>\$5,836,716</u>	<u>\$709,836</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$279,704	\$236,773	(\$42,931)
Fines and Forfeitures	43,158	36,534	(6,624)
Intergovernmental	9,971,735	8,442,328	(1,529,407)
Interest	136,655	115,680	(20,975)
Other	244,525	191,265	(53,260)
<i>Total Revenues</i>	<u>10,675,777</u>	<u>9,022,580</u>	<u>(1,653,197)</u>
Expenditures			
Current:			
Public Works			
Engineer - Administration			
Personal Services	655,000	587,833	67,167
Materials and Supplies	12,019	9,176	2,843
Contractual Services	40,492	24,949	15,543
Capital Outlay	6,320	4,000	2,320
Other	5,960	3,116	2,844
Total Engineer - Administration	<u>719,791</u>	<u>629,074</u>	<u>90,717</u>
Engineer - Road			
Personal Services	1,649,449	1,639,750	9,699
Materials and Supplies	1,855,746	939,287	916,459
Contractual Services	7,234,011	3,561,055	3,672,956
Capital Outlay	406,861	388,144	18,717
Other	75,051	49,300	25,751
Total Engineer - Road	<u>11,221,118</u>	<u>6,577,536</u>	<u>4,643,582</u>
Engineer - Bridges and Culverts			
Personal Services	500,000	347,345	152,655
Materials and Supplies	192,643	157,487	35,156
Contractual Services	1,746,813	645,218	1,101,595
Capital Outlay	14,396	10,000	4,396
Other	5,000	2,000	3,000
Total Engineer - Bridges and Culverts	<u>2,458,852</u>	<u>1,162,050</u>	<u>1,296,802</u>
Total Public Works	<u>\$14,399,761</u>	<u>\$8,368,660</u>	<u>\$6,031,101</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Employee Fringe Benefits			
Engineer - Administration			
Fringe Benefits	\$146,000	\$117,928	\$28,072
PERS - County Share	90,000	82,297	7,703
Total Engineer - Administration	<u>236,000</u>	<u>200,225</u>	<u>35,775</u>
Engineer - Road			
Fringe Benefits	541,851	529,109	12,742
PERS - County Share	230,000	220,791	9,209
Unemployment	5,000	0	5,000
Total Engineer - Road	<u>776,851</u>	<u>749,900</u>	<u>26,951</u>
Engineer - Bridges and Culverts			
Fringe Benefits	12,000	7,490	4,510
PERS - County Share	75,000	48,629	26,371
Total Engineer - Bridges and Culverts	<u>87,000</u>	<u>56,119</u>	<u>30,881</u>
Total Employee Fringe Benefits	<u>1,099,851</u>	<u>1,006,244</u>	<u>93,607</u>
Debt Service:			
Principal Retirement	<u>5,456</u>	<u>5,456</u>	<u>0</u>
<i>Total Expenditures</i>	<u>15,505,068</u>	<u>9,380,360</u>	<u>6,124,708</u>
<i>Net Change in Fund Balance</i>	(4,829,291)	(357,780)	4,471,511
<i>Fund Balance Beginning of Year</i>	5,151,081	5,151,081	0
Prior Year Encumbrances Appropriated	<u>829,291</u>	<u>829,291</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,151,081</u>	<u>\$5,622,592</u>	<u>\$4,471,511</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$843,970	\$871,015	\$27,045
Intergovernmental	1,968,001	2,031,067	63,066
<i>Total Revenues</i>	<u>2,811,971</u>	<u>2,902,082</u>	<u>90,111</u>
Expenditures			
Current:			
General Government - Judicial			
Child Support Enforcement			
Personal Services	1,181,800	1,171,676	10,124
Materials and Supplies	8,413	6,613	1,800
Contractual Services	940,478	922,542	17,936
Capital Outlay	500	349	151
Other	121,113	84,859	36,254
Total General Government - Judicial	<u>2,252,304</u>	<u>2,186,039</u>	<u>66,265</u>
Employee Fringe Benefits			
Child Support Enforcement			
Fringe Benefits	347,900	343,293	4,607
PERS - County Share	165,500	157,044	8,456
Total Employee Fringe Benefits	<u>513,400</u>	<u>500,337</u>	<u>13,063</u>
<i>Total Expenditures</i>	<u>2,765,704</u>	<u>2,686,376</u>	<u>79,328</u>
<i>Net Change in Fund Balance</i>	46,267	215,706	169,439
<i>Fund Balance Beginning of Year</i>	4,758	4,758	0
Prior Year Encumbrances Appropriated	<u>8,354</u>	<u>8,354</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$59,379</u></u>	<u><u>\$228,818</u></u>	<u><u>\$169,439</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children's Services Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$1,267,590	\$1,351,561	\$83,971
Expenditures			
Current:			
Human Services			
Children's Services Board			
Contractual Services	1,401,488	1,293,748	107,740
Other	49,281	45,603	3,678
<i>Total Expenditures</i>	1,450,769	1,339,351	111,418
<i>Excess of Revenues Over (Under) Expenditures</i>	(183,179)	12,210	195,389
Other Financing Sources			
Transfers In	75,030	80,000	4,970
<i>Net Change in Fund Balance</i>	(108,149)	92,210	200,359
<i>Fund Balance Beginning of Year</i>	104,233	104,233	0
Prior Year Encumbrances Appropriated	33,242	33,242	0
<i>Fund Balance End of Year</i>	\$29,326	\$229,685	\$200,359

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$941,422	\$501,432	(\$439,990)
Other	13,142	7,000	(6,142)
<i>Total Revenues</i>	<u>954,564</u>	<u>508,432</u>	<u>(446,132)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Community Development Program			
Personal Services	32,173	6,323	25,850
Contractual Services	873,730	518,803	354,927
Other	13,073	7,336	5,737
Total Economic Development and Assistance	<u>918,976</u>	<u>532,462</u>	<u>386,514</u>
Employee Fringe Benefits			
Community Development Program			
Fringe Benefits	708	139	569
PERS - County Share	4,504	885	3,619
Total Employee Fringe Benefits	<u>5,212</u>	<u>1,024</u>	<u>4,188</u>
<i>Total Expenditures</i>	<u>924,188</u>	<u>533,486</u>	<u>390,702</u>
<i>Net Change in Fund Balance</i>	30,376	(25,054)	(55,430)
<i>Fund Deficit Beginning of Year</i>	(121,702)	(121,702)	0
Prior Year Encumbrances Appropriated	<u>101,326</u>	<u>101,326</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$10,000</u>	<u>(\$45,430)</u>	<u>(\$55,430)</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$856,185	\$276,523	(\$579,662)
Interest	1,344	434	(910)
Other	12,471	4,028	(8,443)
<i>Total Revenues</i>	<u>870,000</u>	<u>280,985</u>	<u>(589,015)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Community Housing Improvement			
Personal Services	7,573	4,428	3,145
Contractual Services	864,111	322,355	541,756
Other	1,500	1,372	128
Total Economic Development and Assistance	<u>873,184</u>	<u>328,155</u>	<u>545,029</u>
Employee Fringe Benefits			
Community Housing Improvement			
Fringe Benefits	167	97	70
PERS - County Share	1,060	620	440
Total Employee Fringe Benefits	<u>1,227</u>	<u>717</u>	<u>510</u>
<i>Total Expenditures</i>	<u>874,411</u>	<u>328,872</u>	<u>545,539</u>
<i>Net Change in Fund Balance</i>	(4,411)	(47,887)	(43,476)
<i>Fund Balance Beginning of Year</i>	<u>24,499</u>	<u>24,499</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$20,088</u>	<u>(\$23,388)</u>	<u>(\$43,476)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Oriented Policing Services Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$170,991	\$83,326	(\$87,665)
Expenditures			
Current:			
Public Safety			
Community Oriented Policing Services			
Materials and Supplies	9,011	9,010	1
Contractual Services	97,134	62,718	34,416
Capital Outlay	79,483	67,541	11,942
Other	3,990	3,990	0
<i>Total Expenditures</i>	189,618	143,259	46,359
<i>Excess of Revenues Under Expenditures</i>	(18,627)	(59,933)	(41,306)
Other Financing Sources			
Transfers In	23,627	11,514	(12,113)
<i>Net Change in Fund Balance</i>	5,000	(48,419)	(53,419)
<i>Fund Deficit Beginning of Year</i>	(16,176)	(16,176)	0
<i>Prior Year Encumbrances Appropriated</i>	16,176	16,176	0
<i>Fund Balance (Deficit) End of Year</i>	\$5,000	(\$48,419)	(\$53,419)

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$2,058,716	\$1,201,189	(\$857,527)
Expenditures			
Current:			
Public Safety			
Community Safety Awareness			
Personal Services	461,646	350,507	111,139
Materials and Supplies	20,643	15,846	4,797
Contractual Services	1,063,237	694,752	368,485
Capital Outlay	23,678	4,942	18,736
Other	833,899	464,561	369,338
Total Public Safety	2,403,103	1,530,608	872,495
Employee Fringe Benefits			
Community Safety Awareness			
Fringe Benefits	94,373	84,802	9,571
PERS - County Share	54,292	51,221	3,071
Total Employee Fringe Benefits	148,665	136,023	12,642
<i>Total Expenditures</i>	2,551,768	1,666,631	885,137
<i>Net Change in Fund Balance</i>	(493,052)	(465,442)	27,610
<i>Fund Balance Beginning of Year</i>	442,833	442,833	0
Prior Year Encumbrances Appropriated	190,085	190,085	0
<i>Fund Balance End of Year</i>	\$139,866	\$167,476	\$27,610

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$438,100	\$444,432	\$6,332
Expenditures			
Current:			
General Government - Legislative and Executive			
Recorder's Computer			
Personal Services	65,000	46,457	18,543
Contractual Services	1,117	500	617
Capital Outlay	164,019	44,252	119,767
Other	125,401	107,224	18,177
Total General Government - Legislative and Executive	355,537	198,433	157,104
General Government - Judicial			
Clerk of Courts			
Capital Outlay	121,172	25,000	96,172
Other	452,864	113,810	339,054
Total Clerk of Courts	574,036	138,810	435,226
Juvenile Court			
Capital Outlay	3,000	0	3,000
Other	14,000	11,875	2,125
Total Juvenile Court	17,000	11,875	5,125
Probate Court			
Capital Outlay	15,000	1,696	13,304
Other	25,000	24,472	528
Total Probate Court	40,000	26,168	13,832
Total General Government - Judicial	631,036	176,853	454,183
Employee Fringe Benefits			
Record's Computer			
Fringe Benefits	10,400	7,087	3,313
PERS - County Share	9,100	6,504	2,596
Total Employee Fringe Benefits	19,500	13,591	5,909
<i>Total Expenditures</i>	1,006,073	388,877	617,196
<i>Net Change in Fund Balance</i>	(567,973)	55,555	623,528
<i>Fund Balance Beginning of Year</i>	558,932	558,932	0
Prior Year Encumbrances Appropriated	77,573	77,573	0
<i>Fund Balance End of Year</i>	\$68,532	\$692,060	\$623,528

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$825,598	\$835,497	\$9,899
Intergovernmental	109,710	111,025	1,315
Donations	50,393	50,997	604
Other	299	303	4
<i>Total Revenues</i>	<u>986,000</u>	<u>997,822</u>	<u>11,822</u>
Expenditures			
Current:			
Human Services			
County Home			
Contractual Services	1,007,100	1,000,422	6,678
Capital Outlay	23,200	11,238	11,962
Other	56,816	56,816	0
<i>Total Expenditures</i>	<u>1,087,116</u>	<u>1,068,476</u>	<u>18,640</u>
<i>Net Change in Fund Balance</i>	(101,116)	(70,654)	30,462
<i>Fund Balance Beginning of Year</i>	837,411	837,411	0
Prior Year Encumbrances Appropriated	<u>3,507</u>	<u>3,507</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$739,802</u></u>	<u><u>\$770,264</u></u>	<u><u>\$30,462</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$798,371	\$604,823	(\$193,548)
Other	6,087	4,611	(1,476)
<i>Total Revenues</i>	<u>804,458</u>	<u>609,434</u>	<u>(195,024)</u>
Expenditures			
Current:			
Public Safety			
Courthouse Security			
Personal Services	357,942	312,959	44,983
Materials and Supplies	25,407	12,500	12,907
Contractual Services	295,007	213,217	81,790
Capital Outlay	132,886	57,789	75,097
Other	368,652	144,101	224,551
Total Public Safety	<u>1,179,894</u>	<u>740,566</u>	<u>439,328</u>
Employee Fringe Benefits			
Courthouse Security			
Fringe Benefits	40,026	30,653	9,373
PERS - County Share	47,337	37,824	9,513
Total Employee Fringe Benefits	<u>87,363</u>	<u>68,477</u>	<u>18,886</u>
<i>Total Expenditures</i>	<u>1,267,257</u>	<u>809,043</u>	<u>458,214</u>
<i>Excess of Revenues Under Expenditures</i>	(462,799)	(199,609)	263,190
Other Financing Sources			
Transfers In	207,388	156,831	(50,557)
<i>Net Change in Fund Balance</i>	(255,411)	(42,778)	212,633
<i>Fund Balance Beginning of Year</i>	1,079,963	1,079,963	0
<i>Prior Year Encumbrances Appropriated</i>	65,045	65,045	0
<i>Fund Balance End of Year</i>	<u><u>\$889,597</u></u>	<u><u>\$1,102,230</u></u>	<u><u>\$212,633</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$500,000	\$380,824	(\$119,176)
Expenditures			
Current:			
Public Works			
Ditch Maintenance			
Contractual Services	4,037,545	63,562	3,973,983
<i>Net Change in Fund Balance</i>	(3,537,545)	317,262	3,854,807
<i>Fund Balance Beginning of Year</i>	6,942,317	6,942,317	0
Prior Year Encumbrances Appropriated	37,545	37,545	0
<i>Fund Balance End of Year</i>	<u>\$3,442,317</u>	<u>\$7,297,124</u>	<u>\$3,854,807</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$346,341	\$277,117	(\$69,224)
Fines and Forfeitures	19,542	15,636	(3,906)
Donations	8,451	6,762	(1,689)
Other	2,416	1,933	(483)
<i>Total Revenues</i>	<u>376,750</u>	<u>301,448</u>	<u>(75,302)</u>
Expenditures			
Current:			
Health			
Animal Control			
Personal Services	203,996	203,749	247
Materials and Supplies	29,418	22,866	6,552
Contractual Services	114,795	69,472	45,323
Capital Outlay	3,846	1,000	2,846
Other	21,753	6,452	15,301
Total Health	<u>373,808</u>	<u>303,539</u>	<u>70,269</u>
Employee Fringe Benefits			
Animal Control			
Fringe Benefits	68,884	55,357	13,527
PERS - County Share	28,280	24,923	3,357
Total Employee Fringe Benefits	<u>97,164</u>	<u>80,280</u>	<u>16,884</u>
<i>Total Expenditures</i>	<u>470,972</u>	<u>383,819</u>	<u>87,153</u>
<i>Net Change in Fund Balance</i>	(94,222)	(82,371)	11,851
<i>Fund Balance Beginning of Year</i>	137,286	137,286	0
Prior Year Encumbrances Appropriated	<u>10,501</u>	<u>10,501</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$53,565</u></u>	<u><u>\$65,416</u></u>	<u><u>\$11,851</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$345,240	\$288,175	(\$57,065)
Other	43,660	36,443	(7,217)
<i>Total Revenues</i>	<u>388,900</u>	<u>324,618</u>	<u>(64,282)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
DRETAC Treasurer			
Personal Services	98,350	82,944	15,406
Materials and Supplies	2,500	897	1,603
Contractual Services	17,509	13,575	3,934
Capital Outlay	2,000	1,000	1,000
Other	2,595	751	1,844
Total General Government - Legislative and Executive	<u>122,954</u>	<u>99,167</u>	<u>23,787</u>
General Government - Judicial			
DRETAC Prosecutor			
Personal Services	218,446	118,644	99,802
Materials and Supplies	11,559	6,500	5,059
Contractual Services	27,372	20,781	6,591
Capital Outlay	25,904	20,111	5,793
Other	66,502	28,713	37,789
Total General Government - Judicial	<u>349,783</u>	<u>194,749</u>	<u>155,034</u>
Employee Fringe Benefits			
DRETAC Treasurer			
Fringe Benefits	16,164	13,705	2,459
PERS - County Share	13,769	11,612	2,157
Total DRETAC Treasurer	<u>29,933</u>	<u>25,317</u>	<u>4,616</u>
DRETAC Prosecutor			
Fringe Benefits	35,330	34,260	1,070
PERS - County Share	22,848	16,610	6,238
Total DRETAC Prosecutor	<u>58,178</u>	<u>50,870</u>	<u>7,308</u>
Total Employee Fringe Benefits	<u>88,111</u>	<u>76,187</u>	<u>11,924</u>
<i>Total Expenditures</i>	<u>560,848</u>	<u>370,103</u>	<u>190,745</u>
<i>Net Change in Fund Balance</i>	(171,948)	(45,485)	126,463
<i>Fund Balance Beginning of Year</i>	208,323	208,323	0
Prior Year Encumbrances Appropriated	<u>20,523</u>	<u>20,523</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$56,898</u>	<u>\$183,361</u>	<u>\$126,463</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$1,515,527	\$1,462,187	(\$53,340)
Intergovernmental	499,607	482,023	(17,584)
Donations	463	447	(16)
Other	5,490	5,297	(193)
<i>Total Revenues</i>	<u>2,021,087</u>	<u>1,949,954</u>	<u>(71,133)</u>
Expenditures			
Current:			
Public Safety			
Drug Law Enforcement and Education			
Personal Services	315,417	225,515	89,902
Materials and Supplies	1,400	204	1,196
Contractual Services	64,000	43,109	20,891
Capital Outlay	3,500	0	3,500
Other	13,248	11,616	1,632
Intergovernmental	1,620,000	1,552,137	67,863
Total Public Safety	<u>2,017,565</u>	<u>1,832,581</u>	<u>184,984</u>
Employee Fringe Benefits			
Drug Law Enforcement and Education			
Fringe Benefits	39,882	25,334	14,548
PERS - County Share	26,450	19,390	7,060
Total Employee Fringe Benefits	<u>66,332</u>	<u>44,724</u>	<u>21,608</u>
<i>Total Expenditures</i>	<u>2,083,897</u>	<u>1,877,305</u>	<u>206,592</u>
<i>Net Change in Fund Balance</i>	(62,810)	72,649	135,459
<i>Fund Balance Beginning of Year</i>	<u>812,918</u>	<u>812,918</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$750,108</u></u>	<u><u>\$885,567</u></u>	<u><u>\$135,459</u></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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$280,530	\$222,987	(\$57,543)
Other	3,145	2,500	(645)
<i>Total Revenues</i>	<u>283,675</u>	<u>225,487</u>	<u>(58,188)</u>
Expenditures			
Current:			
Public Safety			
Emergency Management			
Personal Services	195,478	179,946	15,532
Materials and Supplies	13,093	10,092	3,001
Contractual Services	70,692	38,642	32,050
Capital Outlay	189,115	71,070	118,045
Other	27,811	12,864	14,947
Total Public Safety	<u>496,189</u>	<u>312,614</u>	<u>183,575</u>
Employee Fringe Benefits			
Emergency Management			
Fringe Benefits	30,767	27,507	3,260
PERS - County Share	27,367	25,192	2,175
Unemployment	200	0	200
Total Employee Fringe Benefits	<u>58,334</u>	<u>52,699</u>	<u>5,635</u>
<i>Total Expenditures</i>	<u>554,523</u>	<u>365,313</u>	<u>189,210</u>
<i>Excess of Revenues Under Expenditures</i>	(270,848)	(139,826)	131,022
Other Financing Sources			
Transfers In	98,143	78,335	(19,808)
<i>Net Change in Fund Balance</i>	(172,705)	(61,491)	111,214
<i>Fund Balance Beginning of Year</i>	293,896	293,896	0
Prior Year Encumbrances Appropriated	27,766	27,766	0
<i>Fund Balance End of Year</i>	<u><u>\$148,957</u></u>	<u><u>\$260,171</u></u>	<u><u>\$111,214</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Emergency Planning Commission Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$80,921	\$27,192	(\$53,729)
Other	17,525	5,889	(11,636)
<i>Total Revenues</i>	<u>98,446</u>	<u>33,081</u>	<u>(65,365)</u>
Expenditures			
Current:			
Public Safety			
Emergency Planning			
Materials and Supplies	4,876	2,430	2,446
Contractual Services	28,783	1,400	27,383
Capital Outlay	16,286	1,000	15,286
Other	40,400	16,909	23,491
<i>Total Expenditures</i>	<u>90,345</u>	<u>21,739</u>	<u>68,606</u>
<i>Excess of Revenues Over Expenditures</i>	<u>8,101</u>	<u>11,342</u>	<u>3,241</u>
Other Financing Sources (Uses)			
Transfers In	32,854	11,040	(21,814)
Transfers Out	(55,000)	(25,700)	29,300
<i>Total Other Financing Sources (Uses)</i>	<u>(22,146)</u>	<u>(14,660)</u>	<u>7,486</u>
<i>Net Change in Fund Balance</i>	(14,045)	(3,318)	10,727
<i>Fund Balance Beginning of Year</i>	120,333	120,333	0
Prior Year Encumbrances Appropriated	5,170	5,170	0
<i>Fund Balance End of Year</i>	<u>\$111,458</u>	<u>\$122,185</u>	<u>\$10,727</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$35,000	\$24,311	(\$10,689)
Expenditures			
Current:			
General Government - Judicial			
Indigent Guardianship			
Other	123,798	28,633	95,165
<i>Net Change in Fund Balance</i>	(88,798)	(4,322)	84,476
<i>Fund Balance Beginning of Year</i>	113,661	113,661	0
Prior Year Encumbrances Appropriated	10,136	10,136	0
<i>Fund Balance End of Year</i>	<u>\$34,999</u>	<u>\$119,475</u>	<u>\$84,476</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$2,438	\$250	(\$2,188)
Intergovernmental	655,004	67,163	(587,841)
Donations	49,162	5,041	(44,121)
<i>Total Revenues</i>	<u>706,604</u>	<u>72,454</u>	<u>(634,150)</u>
Expenditures			
Current:			
Public Safety			
Juvenile Detention Center Donations			
Personal Services	185,454	32,169	153,285
Materials and Supplies	1,008	0	1,008
Contractual Services	425,952	124,094	301,858
Other	5,250	3,554	1,696
Total Public Safety	<u>617,664</u>	<u>159,817</u>	<u>457,847</u>
Employee Fringe Benefits			
Juvenile Detention Center Donations			
Fringe Benefits	78,952	6,863	72,089
PERS - County Share	25,964	4,503	21,461
Total Employee Fringe Benefits	<u>104,916</u>	<u>11,366</u>	<u>93,550</u>
<i>Total Expenditures</i>	<u>722,580</u>	<u>171,183</u>	<u>551,397</u>
<i>Net Change in Fund Balance</i>	(15,976)	(98,729)	(82,753)
<i>Fund Balance Beginning of Year</i>	3,956	3,956	0
Prior Year Encumbrances Appropriated	<u>18,520</u>	<u>18,520</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$6,500</u></u>	<u><u>(\$76,253)</u></u>	<u><u>(\$82,753)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Marriage License Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$59,000	\$35,574	(\$23,426)
Expenditures			
Current:			
Human Services			
Women's Shelter			
Contractual Services	73,596	62,016	11,580
<i>Net Change in Fund Balance</i>	(14,596)	(26,442)	(11,846)
<i>Fund Deficit Beginning of Year</i>	(13,623)	(13,623)	0
Prior Year Encumbrances Appropriated	28,596	28,596	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$377</u>	<u>(\$11,469)</u>	<u>(\$11,846)</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$522,276	\$435,018	(\$87,258)
Donations	28,948	24,112	(4,836)
<i>Total Revenues</i>	<u>551,224</u>	<u>459,130</u>	<u>(92,094)</u>
Expenditures			
Current:			
Human Services			
Aging Disability Resource Center			
Personal Services	149,086	135,577	13,509
Contractual Services	2,514	2,333	181
Total Aging Disability Resource Center	<u>151,600</u>	<u>137,910</u>	<u>13,690</u>
Title III-B			
Personal Services	64,264	62,216	2,048
Materials and Supplies	3,897	3,897	0
Contractual Services	127,498	126,451	1,047
Total Title III-B	<u>195,659</u>	<u>192,564</u>	<u>3,095</u>
Title III-C			
Personal Services	143,626	141,152	2,474
Materials and Supplies	1,643	1,625	18
Contractual Services	24,776	24,042	734
Other	14,532	14,532	0
Total Title III-C	<u>184,577</u>	<u>181,351</u>	<u>3,226</u>
Donations			
Personal Services	2,705	1,690	1,015
Contractual Services	17,236	16,191	1,045
Other	93,996	66,357	27,639
Total Donations	<u>113,937</u>	<u>84,238</u>	<u>29,699</u>
Activities			
Personal Services	46,879	44,127	2,752
Other	1,649	0	1,649
Total Activities	<u>48,528</u>	<u>44,127</u>	<u>4,401</u>
Home Delivered Meals			
Contractual Services	58,461	56,221	2,240
Other	2,500	2,500	0
Total Home Delivered Meals	<u>\$60,961</u>	<u>\$58,721</u>	<u>\$2,240</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Home Energy Assistance Program			
Personal Services	\$6,428	\$3,687	\$2,741
Medicare Improvements for Patients			
Personal Services	3,101	2,322	779
Senior Prevention Services			
Contractual Services	10,400	5,000	5,400
Seniors Trust Fund			
Capital Outlay	17,944	1,796	16,148
Other	31,588	226	31,362
Total Seniors Trust Fund	49,532	2,022	47,510
Total Human Services	824,723	711,942	112,781
Employee Fringe Benefits			
Aging Disability Resource Center			
Fringe Benefits	32,611	31,707	904
PERS - County Share	20,873	20,012	861
Total Aging Disability Resource Center	53,484	51,719	1,765
Title III-B			
Fringe Benefits	18,312	18,187	125
PERS - County Share	7,996	7,680	316
Total Title III-B	26,308	25,867	441
Title III-C			
Fringe Benefits	17,240	16,986	254
PERS - County Share	20,107	19,566	541
Total Title III-C	37,347	36,552	795
Donations			
Fringe Benefits	59	37	22
PERS - County Share	379	237	142
Total Donations	438	274	164
Activities			
Fringe Benefits	1,086	996	90
PERS - County Share	6,563	6,178	385
Total Activities	\$7,649	\$7,174	\$475

(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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Home Energy Assistance Program			
Fringe Benefits	\$163	\$82	\$81
PERS - County Share	907	516	391
Total Home Energy Assistance Program	1,070	598	472
Medicare Improvements for Patients			
Fringe Benefits	68	51	17
PERS - County Share	434	325	109
Total Medicare Improvements for Patients	502	376	126
Total Employee Fringe Benefits	126,798	122,560	4,238
<i>Total Expenditures</i>	951,521	834,502	117,019
<i>Excess of Revenues Under Expenditures</i>	(400,297)	(375,372)	24,925
Other Financing Sources			
Transfers In	408,882	340,506	(68,376)
<i>Net Change in Fund Balance</i>	8,585	(34,866)	(43,451)
<i>Fund Balance Beginning of Year</i>	27,040	27,040	0
Prior Year Encumbrances Appropriated	19,514	19,514	0
<i>Fund Balance End of Year</i>	\$55,139	\$11,688	(\$43,451)

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$239,236	\$124,286	(\$114,950)
Expenditures			
Current:			
Public Safety			
Sheriff			
Personal Services	7,401	7,401	0
Contractual Services	167,151	115,453	51,698
Other	69,753	44,724	25,029
Total Public Safety	244,305	167,578	76,727
Employee Fringe Benefits			
Sheriff			
Fringe Benefits	2,388	2,388	0
PERS - County Share	1,037	1,037	0
Total Employee Fringe Benefits	3,425	3,425	0
<i>Total Expenditures</i>	247,730	171,003	76,727
<i>Net Change in Fund Balance</i>	(8,494)	(46,717)	(38,223)
<i>Fund Balance Beginning of Year</i>	8,494	8,494	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	(\$38,223)	(\$38,223)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Radio Systems Donations Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Donations	\$400,000	\$50,000	(\$350,000)
Expenditures			
Current:			
Public Safety			
Sheriff Donations			
Contractual Services	200,000	0	200,000
Capital Outlay	200,000	0	200,000
<i>Total Expenditures</i>	400,000	0	400,000
<i>Net Change in Fund Balance</i>	0	50,000	50,000
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$50,000	\$50,000

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$2,004,000	\$2,598,563	\$594,563
Expenditures			
Current:			
General Government - Legislative and Executive			
Auditor - Real Estate Assessment			
Personal Services	500,000	390,622	109,378
Materials and Supplies	102,477	60,000	42,477
Contractual Services	6,807,928	6,689,827	118,101
Capital Outlay	47,778	25,000	22,778
Other	49,332	35,071	14,261
Total General Government - Legislative and Executive	7,507,515	7,200,520	306,995
Employee Fringe Benefits			
Auditor - Real Estate Assessment			
Fringe Benefits	120,000	78,383	41,617
PERS - County Share	75,000	44,713	30,287
Unemployment	10,000	0	10,000
Total Employee Fringe Benefits	205,000	123,096	81,904
<i>Total Expenditures</i>	7,712,515	7,323,616	388,899
<i>Net Change in Fund Balance</i>	(5,708,515)	(4,725,053)	983,462
<i>Fund Balance Beginning of Year</i>	7,312,164	7,312,164	0
Prior Year Encumbrances Appropriated	164,515	164,515	0
<i>Fund Balance End of Year</i>	\$1,768,164	\$2,751,626	\$983,462

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$39,066	\$14,794	(\$24,272)
Interest	5,934	2,247	(3,687)
<i>Total Revenues</i>	<u>45,000</u>	<u>17,041</u>	<u>(27,959)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Revolving Loan			
Contractual Services	1,200	0	1,200
Other	148,327	30,000	118,327
<i>Total Expenditures</i>	<u>149,527</u>	<u>30,000</u>	<u>119,527</u>
<i>Net Change in Fund Balance</i>	(104,527)	(12,959)	91,568
<i>Fund Balance Beginning of Year</i>	<u>150,269</u>	<u>150,269</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$45,742</u></u>	<u><u>\$137,310</u></u>	<u><u>\$91,568</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$158,179	\$50,239	(\$107,940)
Expenditures			
Current:			
Public Safety			
Safe Communities Program			
Personal Services	115,694	43,839	71,855
Contractual Services	8,540	2,381	6,159
Total Public Safety	124,234	46,220	78,014
Employee Fringe Benefits			
Safe Communities Program			
Fringe Benefits	2,102	876	1,226
PERS - County Share	21,015	7,779	13,236
Total Employee Fringe Benefits	23,117	8,655	14,462
<i>Total Expenditures</i>	147,351	54,875	92,476
<i>Excess of Revenues Over (Under) Expenditures</i>	10,828	(4,636)	(15,464)
Other Financing Sources			
Transfers In	340	108	(232)
<i>Net Change in Fund Balance</i>	11,168	(4,528)	(15,696)
<i>Fund Deficit Beginning of Year</i>	(6,168)	(6,168)	0
<i>Fund Balance (Deficit) End of Year</i>	\$5,000	(\$10,696)	(\$15,696)

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$42,376	\$22,904	(\$19,472)
Intergovernmental	1,474,380	796,888	(677,492)
<i>Total Revenues</i>	<u>1,516,756</u>	<u>819,792</u>	<u>(696,964)</u>
Expenditures			
Current:			
Human Services			
Shelter Care and Youth Services			
Personal Services	584,780	342,242	242,538
Contractual Services	380,830	285,989	94,841
Capital Outlay	89,767	53,527	36,240
Other	99,480	59,289	40,191
Total Human Services	<u>1,154,857</u>	<u>741,047</u>	<u>413,810</u>
Employee Fringe Benefits			
Shelter Care and Youth Services			
Fringe Benefits	169,102	84,889	84,213
PERS - County Share	81,655	47,697	33,958
Total Employee Fringe Benefits	<u>250,757</u>	<u>132,586</u>	<u>118,171</u>
<i>Total Expenditures</i>	<u>1,405,614</u>	<u>873,633</u>	<u>531,981</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	111,142	(53,841)	(164,983)
Other Financing Sources			
Transfers In	137,143	0	(137,143)
<i>Net Change in Fund Balance</i>	248,285	(53,841)	(302,126)
<i>Fund Balance Beginning of Year</i>	403,545	403,545	0
Prior Year Encumbrances Appropriated	64,428	64,428	0
<i>Fund Balance End of Year</i>	<u>\$716,258</u>	<u>\$414,132</u>	<u>(\$302,126)</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Donations	\$250,000	\$215,287	(\$34,713)
Expenditures			
Current:			
Public Safety			
Sheriff Donations	2,500	1,550	950
Contractual Services	272,781	239,794	32,987
Other			
<i>Total Expenditures</i>	<u>275,281</u>	<u>241,344</u>	<u>33,937</u>
<i>Net Change in Fund Balance</i>	(25,281)	(26,057)	(776)
<i>Fund Balance Beginning of Year</i>	41,894	41,894	0
Prior Year Encumbrances Appropriated	<u>26,329</u>	<u>26,329</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$42,942</u></u>	<u><u>\$42,166</u></u>	<u><u>(\$776)</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$445,166	\$371,200	(\$73,966)
Expenditures			
Current:			
Human Services			
Title IV-D			
Personal Services	232,392	231,207	1,185
Materials and Supplies	5,428	4,352	1,076
Contractual Services	79,379	54,350	25,029
Capital Outlay	9,927	6,126	3,801
Other	2,433	950	1,483
Total Human Services	329,559	296,985	32,574
Employee Fringe Benefits			
Title IV-D			
Fringe Benefits	58,057	51,686	6,371
PERS - County Share	32,535	32,224	311
Total Employee Fringe Benefits	90,592	83,910	6,682
<i>Total Expenditures</i>	420,151	380,895	39,256
<i>Excess of Revenues Over (Under) Expenditures</i>	25,015	(9,695)	(34,710)
Other Financing Sources			
Transfers In	250	236	(14)
<i>Net Change in Fund Balance</i>	25,265	(9,459)	(34,724)
<i>Fund Deficit Beginning of Year</i>	(33,660)	(33,660)	0
Prior Year Encumbrances Appropriated	8,395	8,395	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	(\$34,724)	(\$34,724)

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$1,487,911	\$1,142,005	(\$345,906)
Intergovernmental	2,460,636	1,888,593	(572,043)
<i>Total Revenues</i>	<u>3,948,547</u>	<u>3,030,598</u>	<u>(917,949)</u>
Expenditures			
Current:			
Human Services			
Transportation			
Personal Services	920,868	913,651	7,217
Materials and Supplies	17,838	17,298	540
Contractual Services	1,219,359	1,156,521	62,838
Capital Outlay	55,240	46,990	8,250
Other	36,827	33,417	3,410
Total Human Services	<u>2,250,132</u>	<u>2,167,877</u>	<u>82,255</u>
Employee Fringe Benefits			
Transportation			
Fringe Benefits	112,796	103,777	9,019
PERS - County Share	130,648	126,386	4,262
Total Employee Fringe Benefits	<u>243,444</u>	<u>230,163</u>	<u>13,281</u>
<i>Total Expenditures</i>	<u>2,493,576</u>	<u>2,398,040</u>	<u>95,536</u>
<i>Excess of Revenues Over Expenditures</i>	<u>1,454,971</u>	<u>632,558</u>	<u>(822,413)</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	11,994	9,206	(2,788)
Transfers In	3,485	0	(3,485)
Transfers Out	(608,849)	0	608,849
<i>Total Other Financing Sources (Uses)</i>	<u>(593,370)</u>	<u>9,206</u>	<u>602,576</u>
<i>Net Change in Fund Balance</i>	861,601	641,764	(219,837)
<i>Fund Deficit Beginning of Year</i>	(473,478)	(473,478)	0
Prior Year Encumbrances Appropriated	<u>342,124</u>	<u>342,124</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$730,247</u></u>	<u><u>\$510,410</u></u>	<u><u>(\$219,837)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Transportation Improvement Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$100,000	\$199,382	\$99,382
Expenditures			
Current:			
Human Services			
Transportation Improvement			
Other	365,230	216,879	148,351
<i>Net Change in Fund Balance</i>	(265,230)	(17,497)	247,733
<i>Fund Balance Beginning of Year</i>	365,068	365,068	0
<i>Prior Year Encumbrances Appropriated</i>	162	162	0
<i>Fund Balance End of Year</i>	<u>\$100,000</u>	<u>\$347,733</u>	<u>\$247,733</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$203,454	\$100,639	(\$102,815)
Expenditures			
Current:			
Human Services			
Victim Assistance Program			
Personal Services	120,554	65,420	55,134
Materials and Supplies	8,554	4,282	4,272
Contractual Services	3,378	1,668	1,710
Capital Outlay	1,747	1,685	62
Other	3,871	2,611	1,260
Total Human Services	138,104	75,666	62,438
Employee Fringe Benefits			
Victim Assistance Program			
Fringe Benefits	29,809	17,681	12,128
PERS - County Share	16,878	9,159	7,719
Total Employee Fringe Benefits	46,687	26,840	19,847
<i>Total Expenditures</i>	184,791	102,506	82,285
<i>Net Change in Fund Balance</i>	18,663	(1,867)	(20,530)
<i>Fund Deficit Beginning of Year</i>	(18,807)	(18,807)	0
Prior Year Encumbrances Appropriated	245	245	0
<i>Fund Balance (Deficit) End of Year</i>	\$101	(\$20,429)	(\$20,530)

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$35,000	\$25,191	(\$9,809)
Expenditures			
Current:			
Human Services			
Webcheck Program			
Other	54,285	45,350	8,935
<i>Net Change in Fund Balance</i>	(19,285)	(20,159)	(874)
<i>Fund Balance Beginning of Year</i>	43,332	43,332	0
Prior Year Encumbrances Appropriated	11,778	11,778	0
<i>Fund Balance End of Year</i>	<u>\$35,825</u>	<u>\$34,951</u>	<u>(\$874)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Workforce Development Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$58,857	\$35,954	(\$22,903)
Expenditures			
Current:			
General Government - Legislative and Executive			
Workforce Development			
Contractual Services	22,903	0	22,903
<i>Net Change in Fund Balance</i>	35,954	35,954	0
<i>Fund Deficit Beginning of Year</i>	(48,767)	(48,767)	0
Prior Year Encumbrances Appropriated	12,813	12,813	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
General Obligation Bond Retirement Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$790,725	\$537,396	(\$253,329)
Payment in Lieu of Taxes	314,881	214,001	(100,880)
Intergovernmental	234,187	159,159	(75,028)
Rentals	396,983	269,799	(127,184)
Other	122,114	82,992	(39,122)
<i>Total Revenues</i>	<u>1,858,890</u>	<u>1,263,347</u>	<u>(595,543)</u>
Expenditures			
Debt Service:			
Principal Retirement	1,000,491	915,000	85,491
Interest and Fiscal Charges	268,263	268,263	0
<i>Total Expenditures</i>	<u>1,268,754</u>	<u>1,183,263</u>	<u>85,491</u>
<i>Net Change in Fund Balance</i>	590,136	80,084	(510,052)
<i>Fund Balance Beginning of Year</i>	<u>18,002</u>	<u>18,002</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$608,138</u></u>	<u><u>\$98,086</u></u>	<u><u>(\$510,052)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Assessment Bond Retirement Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$111,450	\$61,889	(\$49,561)
Expenditures			
Debt Service:			
Principal Retirement	70,000	70,000	0
Interest and Fiscal Charges	16,450	16,448	2
<i>Total Expenditures</i>	86,450	86,448	2
<i>Net Change in Fund Balance</i>	25,000	(24,559)	(49,559)
<i>Fund Deficit Beginning of Year</i>	(530)	(530)	0
<i>Fund Balance (Deficit) End of Year</i>	\$24,470	(\$25,089)	(\$49,559)

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
Capital Outlay			
Achievement Center Construction			
Contractual Services	258,064	251,900	6,164
Other	50,000	0	50,000
<i>Total Expenditures</i>	<u>308,064</u>	<u>251,900</u>	<u>56,164</u>
<i>Excess of Revenues Under Expenditures</i>	(308,064)	(251,900)	56,164
Other Financing Sources			
Transfers In	240,000	199,600	(40,400)
<i>Net Change in Fund Balance</i>	(68,064)	(52,300)	15,764
<i>Fund Balance Beginning of Year</i>	65,478	65,478	0
Prior Year Encumbrances Appropriated	7,064	7,064	0
<i>Fund Balance End of Year</i>	<u>\$4,478</u>	<u>\$20,242</u>	<u>\$15,764</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$25,908	\$7,370	(\$18,538)
Intergovernmental	724,900	724,900	0
Interest	20,663	5,878	(14,785)
Other	180,580	51,369	(129,211)
<i>Total Revenues</i>	<u>952,051</u>	<u>789,517</u>	<u>(162,534)</u>
Expenditures			
Capital Outlay			
County Capital Improvements			
Contractual Services	2,883,204	1,845,011	1,038,193
Capital Outlay	2,002,701	1,931,809	70,892
Other	13,838	1,796	12,042
<i>Total Expenditures</i>	<u>4,899,743</u>	<u>3,778,616</u>	<u>1,121,127</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(3,947,692)</u>	<u>(2,989,099)</u>	<u>958,593</u>
Other Financing Sources			
General Obligation Notes Issued	3,500,000	2,750,000	(750,000)
Transfers In	766,185	220,394	(545,791)
<i>Total Other Financing Sources</i>	<u>4,266,185</u>	<u>2,970,394</u>	<u>(1,295,791)</u>
<i>Net Change in Fund Balance</i>	318,493	(18,705)	(337,198)
<i>Fund Balance Beginning of Year</i>	469,832	469,832	0
Prior Year Encumbrances Appropriated	115,977	115,977	0
<i>Fund Balance End of Year</i>	<u><u>\$904,302</u></u>	<u><u>\$567,104</u></u>	<u><u>(\$337,198)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
State Issue II Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$3,000,000	\$1,009,615	(\$1,990,385)
Expenditures			
Capital Outlay	3,000,000	1,009,615	1,990,385
<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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$2,041,355	\$2,138,341	\$96,986
Expenditures			
Capital Outlay	2,041,355	2,138,341	(96,986)
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self Insurance Healthcare Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$13,994,077	\$12,957,005	(\$1,037,072)
Other	5,923	5,484	(439)
<i>Total Revenues</i>	<u>14,000,000</u>	<u>12,962,489</u>	<u>(1,037,511)</u>
Expenses			
Self-Insurance:			
Personal Services	112,946	112,710	236
Contractual Services	2,928,571	2,729,779	198,792
Claims	10,500,000	10,291,884	208,116
Other	250,315	138,615	111,700
Total Self-Insurance	<u>13,791,832</u>	<u>13,272,988</u>	<u>518,844</u>
Employee Fringe Benefits:			
Fringe Benefits	13,484	13,448	36
PERS - County Share	11,620	11,565	55
Total Employee Fringe Benefits	<u>25,104</u>	<u>25,013</u>	<u>91</u>
<i>Total Expenses</i>	<u>13,816,936</u>	<u>13,298,001</u>	<u>518,935</u>
<i>Net Change in Fund Equity</i>	183,064	(335,512)	(518,576)
<i>Fund Equity Beginning of Year</i>	2,046,574	2,046,574	0
Prior Year Encumbrances Appropriated	<u>1,751</u>	<u>1,751</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$2,231,389</u></u>	<u><u>\$1,712,813</u></u>	<u><u>(\$518,576)</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$500,000	\$430,646	(\$69,354)
Expenses			
Workers' Compensation:			
Personal Services	117,000	110,955	6,045
Materials and Supplies	6,458	1,499	4,959
Contractual Services	107,398	88,461	18,937
Claims	250,000	228,299	21,701
Other	166,340	139,849	26,491
Total Workers' Compensation	647,196	569,063	78,133
Employee Fringe Benefits:			
Fringe Benefits	26,460	24,448	2,012
PERS - County Share	15,200	14,972	228
Total Employee Fringe Benefits	41,660	39,420	2,240
<i>Total Expenses</i>	688,856	608,483	80,373
<i>Net Change in Fund Equity</i>	(188,856)	(177,837)	11,019
<i>Fund Equity Beginning of Year</i>	863,847	863,847	0
Prior Year Encumbrances Appropriated	36,896	36,896	0
<i>Fund Equity End of Year</i>	\$711,887	\$722,906	\$11,019

STATISTICAL SECTION

Statistical Section

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

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

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

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

	2018	2017 (1)	2016	2015
Governmental Activities:				
Net Investment in Capital Assets	\$59,756,314	\$52,707,349	\$48,140,122	\$49,326,620
Restricted:				
Debt Service	4,222,018	3,454,309	3,067,338	3,603,402
Capital Projects	439,504	1,065,865	605,841	0
Developmentally Disabled Education	22,086,103	21,818,972	22,327,937	20,372,092
County Schools Permanent Improvements	2,186,899	1,998,778	1,984,040	1,971,136
Public Assistance	0	145,742	491,718	934,741
ADAMH Operations	6,180,232	6,408,299	5,872,410	5,509,155
Road and Bridge Repairs	9,659,614	8,950,549	8,092,672	7,251,198
Children Support Enforcement	0	0	0	0
Children's Services	230,848	115,327	0	0
Community Safety Awareness	183,616	473,000	0	0
Computer Upgrades	782,062	600,224	0	0
County Home Operations	835,909	897,496	856,038	843,932
Courthouse Security	1,173,347	1,132,695	1,043,046	958,268
Ditch Maintenance	7,310,566	6,984,103	6,701,943	6,370,268
Drug Enforcement	958,925	927,392	907,235	1,022,056
Emergency Management and Planning	382,344	447,165	0	0
Real Estate Assessments	3,004,715	7,386,254	5,308,156	3,779,714
Shelter Care and Youth Services	404,300	425,855	597,591	620,247
Transportation	903,680	357,732	0	0
Other Purposes	848,499	1,061,546	3,911,910	3,163,270
Unclaimed Monies	47,257	47,577	64,717	62,147
Unrestricted (Deficit)	<u>(72,461,631)</u>	<u>(66,867,732)</u>	<u>(28,436,377)</u>	<u>(28,955,694)</u>
<i>Total Governmental Activities Net Position</i>	<u>49,135,121</u>	<u>50,538,497</u>	<u>81,536,337</u>	<u>76,832,552</u>
Business-Type Activities:				
Net Investment in Capital Assets	191,023,726	193,293,164	186,350,512	181,276,648
Unrestricted	<u>22,639,979</u>	<u>18,953,178</u>	<u>24,289,779</u>	<u>22,704,490</u>
<i>Total Business-Type Activities Net Position</i>	<u>213,663,705</u>	<u>212,246,342</u>	<u>210,640,291</u>	<u>203,981,138</u>
Primary Government:				
Net Investment in Capital Assets	250,780,040	246,000,513	234,490,634	230,603,268
Restricted	61,840,438	64,698,880	61,832,592	56,461,626
Unrestricted (Deficit)	<u>(49,821,652)</u>	<u>(47,914,554)</u>	<u>(4,146,598)</u>	<u>(6,251,204)</u>
<i>Total Primary Government Net Position</i>	<u>\$262,798,826</u>	<u>\$262,784,839</u>	<u>\$292,176,628</u>	<u>\$280,813,690</u>

(1) The County reported the impact of GASB Statement No. 75 beginning in 2017.

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

2014 (2)	2013	2012	2011	2010	2009
\$51,937,761	\$52,344,708	\$51,616,330	\$50,525,639	\$53,195,136	\$51,030,953
3,815,126	3,697,889	3,656,020	3,218,227	2,885,821	2,991,891
0	90,565	87,588	395,602	455,208	551,462
18,450,174	17,205,442	14,041,395	14,096,279	13,941,015	14,583,294
1,879,008	1,697,954	1,581,960	1,451,362	1,582,717	1,445,796
1,462,348	1,599,905	1,468,574	1,164,619	1,192,563	2,927,725
5,326,872	5,041,596	4,692,177	4,105,626	3,981,125	3,975,937
7,015,444	7,429,257	6,795,554	6,320,565	5,776,947	6,350,019
0	0	69,549	240,812	559,839	1,151,561
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
764,597	936,795	1,049,643	930,043	640,390	331,154
792,117	672,029	722,452	739,863	0	23,482
6,088,884	5,700,452	5,318,459	4,941,924	4,523,770	4,074,508
963,301	1,103,516	1,395,717	1,311,228	1,321,513	1,497,784
0	0	0	0	0	0
1,775,067	4,988,365	3,575,349	2,334,038	2,321,485	833,125
551,317	556,257	421,435	485,482	404,831	551,135
0	0	0	0	0	0
2,708,077	2,467,212	3,038,371	2,776,226	2,110,392	2,578,159
83,095	62,326	60,919	52,703	75,486	127,881
(29,403,927)	7,545,676	4,439,452	4,716,262	5,769,881	4,183,113
74,209,261	113,139,944	104,030,944	99,806,500	100,738,119	99,208,979
176,421,690	174,456,514	173,421,462	169,889,909	169,463,159	170,502,818
18,524,735	15,170,203	12,745,247	12,824,257	13,552,616	15,373,713
194,946,425	189,626,717	186,166,709	182,714,166	183,015,775	185,876,531
228,359,451	226,801,222	225,037,792	220,415,548	222,658,295	221,533,771
51,675,427	53,249,560	47,975,162	44,564,599	41,773,102	43,994,913
(10,879,192)	22,715,879	17,184,699	17,540,519	19,322,497	19,556,826
\$269,155,686	\$302,766,661	\$290,197,653	\$282,520,666	\$283,753,894	\$285,085,510

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

	2018 (1)	2017	2016	2015 (2)
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government:				
Legislative and Executive	\$5,852,143	\$5,658,466	\$4,987,967	\$5,179,381
Judicial	3,065,105	2,748,356	2,764,913	2,216,188
Public Safety	5,098,698	4,837,236	4,071,324	4,226,902
Public Works	1,420,746	1,111,182	498,960	679,355
Health	506,261	493,605	509,936	484,109
Human Services	2,457,118	1,900,462	1,728,432	1,741,001
Economic Developmental and Assistance - Primary Government	94,794	23,535	25,239	40,108
Economic Developmental and Assistance - External Government	69,331	78,482	78,157	69,401
Subtotal - Charges for Services	<u>18,564,196</u>	<u>16,851,324</u>	<u>14,664,928</u>	<u>14,636,445</u>
Operating Grants and Contributions:				
General Government				
Legislative and Executive	99,575	169,643	1,371,973	1,241,089
Judicial	1,726,977	1,758,972	2,083,063	2,040,429
Public Safety	2,690,005	3,075,001	2,641,224	2,773,337
Public Works	8,601,812	8,166,848	7,990,427	7,892,218
Health	11,721,158	11,005,253	12,179,355	10,982,043
Human Services	11,792,812	9,117,043	9,428,138	9,388,654
Economic Developmental and Assistance - Primary Government	872,553	86,577	353,241	170,512
Subtotal - Operating Grants and Contributions	<u>37,504,892</u>	<u>33,379,337</u>	<u>36,047,421</u>	<u>34,488,282</u>
Capital Grants and Contributions:				
Public Works	4,017,966	3,869,459	2,001,913	3,329,407
<i>Total Governmental Activities Program Revenues</i>	<u>60,087,054</u>	<u>54,100,120</u>	<u>52,714,262</u>	<u>52,454,134</u>
Business-Type Activities:				
Charges for Services:				
Sewer	18,726,085	18,169,114	15,035,396	14,856,464
Water	10,696,945	10,528,259	10,042,272	9,199,490
Solid Waste	7,191,854	6,784,157	6,089,808	6,716,244
Subtotal - Charges for Services	<u>36,614,884</u>	<u>35,481,530</u>	<u>31,167,476</u>	<u>30,772,198</u>
Operating Grants and Contributions:				
Sewer	0	0	0	0
Solid Waste	0	0	0	0
Subtotal - Operating Grants and Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Capital Grants and Contributions				
Sewer	2,216,859	3,268,115	6,581,393	6,316,994
Water	1,668,954	1,518,456	4,148,956	5,126,242
Solid Waste	0	0	2,763	2,763
Subtotal - Capital Grants and Contributions	<u>3,885,813</u>	<u>4,786,571</u>	<u>10,733,112</u>	<u>11,445,999</u>
<i>Total Business-Type Activities Program Revenues</i>	<u>40,500,697</u>	<u>40,268,101</u>	<u>41,900,588</u>	<u>42,218,197</u>
<i>Total Primary Government Program Revenues</i>	<u>\$100,587,751</u>	<u>\$94,368,221</u>	<u>\$94,614,850</u>	<u>\$94,672,331</u>

2014	2013	2012	2011	2010	2009
\$4,865,065	\$4,743,548	\$4,923,825	\$3,320,397	\$4,784,202	\$3,188,215
2,689,680	2,551,986	2,327,476	2,789,859	2,709,125	2,271,967
4,168,766	4,472,812	3,968,673	4,595,704	4,182,945	3,408,551
1,017,213	1,857,910	3,184,827	2,248,258	1,233,953	3,772,958
536,051	562,545	565,435	829,571	1,024,622	1,440,497
1,764,018	1,867,553	1,978,327	2,761,998	2,522,813	2,094,573
191,730	25,632	79,245	35,809	29,205	33,222
77,314	90,386	68,851	80,763	91,473	142,429
15,309,837	16,172,372	17,096,659	16,662,359	16,578,338	16,352,412
930,338	930,937	1,572,200	1,182,362	1,821,937	2,243,402
1,896,460	1,925,589	1,876,175	1,678,434	1,503,418	2,695,718
2,240,682	1,799,149	1,817,315	1,928,915	1,949,671	2,142,172
8,115,232	7,719,936	7,662,866	7,638,516	7,702,432	7,405,575
11,824,967	11,019,737	10,621,977	12,077,770	11,908,126	11,456,043
9,392,717	8,665,887	8,665,279	7,511,369	7,523,361	17,418,423
373,129	403,129	914,809	751,275	1,384,455	524,872
34,773,525	32,464,364	33,130,621	32,768,641	33,793,400	43,886,205
2,503,095	2,387,143	1,900,214	2,360,628	1,774,421	1,136,502
52,586,457	51,023,879	52,127,494	51,791,628	52,146,159	61,375,119
14,472,042	14,276,440	13,766,883	10,563,824	12,571,839	12,210,065
7,617,602	7,723,358	8,251,923	7,283,208	7,852,672	5,657,196
8,460,604	8,231,460	7,903,489	8,988,171	7,103,600	7,007,581
30,550,248	30,231,258	29,922,295	26,835,203	27,528,111	24,874,842
0	0	158,211	0	0	0
0	0	49,042	40,735	0	50,000
0	0	207,253	40,735	0	50,000
5,717,169	4,850,267	4,838,531	5,960,251	4,791,201	4,773,715
1,355,270	1,530,428	3,334,964	916,923	930,911	3,008,675
0	0	0	0	0	0
7,072,439	6,380,695	8,173,495	6,877,174	5,722,112	7,782,390
37,622,687	36,611,953	38,303,043	33,753,112	33,250,223	32,707,232
\$90,209,144	\$87,635,832	\$90,430,537	\$85,544,740	\$85,396,382	\$94,082,351

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

	2018 (1)	2017	2016	2015 (2)
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$32,952,597	\$26,949,702	\$26,850,442	\$27,065,557
Judicial	12,523,490	12,674,683	11,741,613	10,828,349
Public Safety	26,525,805	26,542,908	22,445,001	21,611,978
Public Works	9,055,407	9,305,341	9,452,127	11,334,359
Health	30,636,801	28,109,098	26,746,760	25,217,869
Human Services	19,051,871	18,800,714	17,098,026	16,893,025
Economic Developmental and Assistance - Primary Government	944,276	263,233	574,702	337,287
Economic Developmental and Assistance - External Government	242,032	283,444	279,853	281,862
Interest and Fiscal Charges	279,717	287,249	297,394	291,290
<i>Total Governmental Activities Expenses</i>	<u>132,211,996</u>	<u>123,216,372</u>	<u>115,485,918</u>	<u>113,861,576</u>
Business-Type Activities:				
Sewer	21,220,501	17,321,103	19,001,448	18,139,032
Water	9,213,009	9,520,230	10,334,207	9,351,461
Solid Waste	8,650,015	7,194,568	6,609,794	6,173,325
<i>Total Business-Type Activities Expenses</i>	<u>39,083,525</u>	<u>34,035,901</u>	<u>35,945,449</u>	<u>33,663,818</u>
<i>Total Primary Government Expenses</i>	<u>171,295,521</u>	<u>157,252,273</u>	<u>151,431,367</u>	<u>147,525,394</u>
Net (Expense)/Revenue				
Governmental Activities	(72,124,942)	(69,116,252)	(62,771,656)	(61,407,442)
Business-Type Activities	1,417,172	6,232,200	5,955,139	8,554,379
<i>Total Primary Government Net Expense</i>	<u>(70,707,770)</u>	<u>(62,884,052)</u>	<u>(56,816,517)</u>	<u>(52,853,063)</u>
General Revenues, Transfers and Gain on Sale of Capital Assets				
Governmental Activities				
Taxes:				
Property Taxes Levied For:				
General Purposes	10,801,772	10,358,370	9,744,375	9,226,725
Debt Service	538,618	764,510	706,574	824,578
Achievement Center	16,226,059	15,413,744	15,615,644	14,936,096
County Home	834,823	800,731	804,375	773,456
DRETAC	288,175	310,488	374,738	373,652
Drug Enforcement	1,461,007	1,409,153	1,370,654	1,353,528
Sales Taxes Levied for:				
General Purposes	13,558,441	13,123,139	12,879,270	12,485,531
Achievement Center	17,372	21,229	16,075	13,506
School Sales Tax	13,556,260	13,108,974	12,856,337	12,437,723
Port Authority	0	0	0	535
Property Transfer Taxes	2,938,887	2,519,872	2,590,112	2,302,491
Grants and Entitlements not Restricted to Specific Programs	6,656,517	5,304,972	5,508,104	5,287,419
Unrestricted Contributions	0	0	0	0
Interest	2,098,764	1,218,661	844,032	796,269
Miscellaneous	1,744,871	2,762,629	3,661,465	3,219,224
Transfers	0	93,087	0	0
<i>Total Governmental Activities</i>	<u>70,721,566</u>	<u>67,209,559</u>	<u>66,971,755</u>	<u>64,030,733</u>
Business-Type Activities				
Interest	191	212	0	0
Gain on Sale of Capital Assets	0	0	0	226,574
Miscellaneous	0	308,060	704,014	253,760
Transfers	0	(93,087)	0	0
<i>Total Business-Type Activities</i>	<u>191</u>	<u>215,185</u>	<u>704,014</u>	<u>480,334</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>70,721,757</u>	<u>67,424,744</u>	<u>67,675,769</u>	<u>64,511,067</u>
Change in Net Position				
Governmental Activities	(1,403,376)	(1,906,693)	4,200,099	2,623,291
Business-Type Activities	1,417,363	6,447,385	6,659,153	9,034,713
<i>Total Primary Government Change in Net Position</i>	<u>\$13,987</u>	<u>\$4,540,692</u>	<u>\$10,859,252</u>	<u>\$11,658,004</u>

(1) Expenses are first impacted by the implementation of GASB Statement No. 75 beginning in 2018.

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

2014	2013	2012	2011	2010	2009
\$29,280,582	\$22,721,979	\$23,878,766	\$21,536,869	\$22,289,964	\$26,863,243
11,226,697	10,504,510	10,238,925	10,701,479	10,578,428	10,976,773
20,403,238	19,935,172	19,035,208	20,013,796	19,949,574	20,766,755
11,281,321	9,318,106	9,428,251	12,790,269	9,294,399	10,820,372
26,153,247	23,500,070	23,903,568	25,052,824	25,195,670	26,717,333
16,208,862	14,853,813	14,070,191	13,641,518	15,988,908	21,207,981
480,672	562,966	848,556	998,437	1,432,185	753,025
282,105	297,347	238,511	319,065	347,660	681,637
193,361	221,278	242,479	272,329	306,928	438,320
115,510,085	101,915,241	101,884,455	105,326,586	105,383,716	119,225,439
18,303,839	17,704,136	18,655,862	18,270,399	20,828,421	18,539,772
8,533,493	8,537,490	8,899,469	8,563,091	9,020,627	9,665,929
8,288,319	7,155,181	7,369,582	7,418,894	7,138,700	7,366,862
35,125,651	33,396,807	34,924,913	34,252,384	36,987,748	35,572,563
150,635,736	135,312,048	136,809,368	139,578,970	142,371,464	154,798,002
(62,923,628)	(50,891,362)	(49,756,961)	(53,534,958)	(53,237,557)	(57,850,320)
2,497,036	3,215,146	3,378,130	(499,272)	(3,737,525)	(2,865,331)
(60,426,592)	(47,676,216)	(46,378,831)	(54,034,230)	(56,975,082)	(60,715,651)
9,262,556	9,427,691	9,535,503	9,651,336	10,793,206	9,761,212
675,639	623,450	623,422	552,478	671,082	1,441,748
14,989,768	15,036,104	12,428,697	11,505,321	11,304,090	11,495,383
767,968	770,424	760,346	798,861	816,177	761,689
423,613	404,672	461,458	431,495	461,973	509,224
1,343,997	1,340,668	1,338,971	1,363,322	1,446,450	1,377,487
11,689,193	10,886,301	10,489,333	9,941,056	9,318,695	9,090,247
13,474	12,544	11,634	11,839	11,367	9,173
11,669,906	10,868,663	10,478,018	9,919,086	9,358,492	8,967,815
1,922	0	0	0	0	0
1,876,448	1,935,556	1,614,330	1,416,345	1,413,932	1,339,442
4,582,953	5,752,786	3,246,309	4,578,932	5,369,766	6,570,155
100	0	0	0	0	0
524,188	249,996	379,767	741,064	1,402,345	1,149,958
2,882,150	2,691,507	2,613,617	1,738,311	2,399,122	2,636,475
0	0	0	(46,107)	0	0
60,703,875	60,000,362	53,981,405	52,603,339	54,766,697	55,110,008
0	0	0	0	375,000	1,303,888
0	0	0	0	0	0
315,523	244,862	74,413	151,556	501,769	1,212,559
0	0	0	46,107	0	0
315,523	244,862	74,413	197,663	876,769	2,516,447
61,019,398	60,245,224	54,055,818	52,801,002	55,643,466	57,626,455
(2,219,753)	9,109,000	4,224,444	(931,619)	1,529,140	(2,740,312)
2,812,559	3,460,008	3,452,543	(301,609)	(2,860,756)	(348,884)
\$592,806	\$12,569,008	\$7,676,987	(\$1,233,228)	(\$1,331,616)	(\$3,089,196)

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

	2018	2017	2016	2015
General Fund				
Nonspendable	\$7,585,984	\$4,380,516	\$164,280	\$147,014
Restricted	133,244	136,340	142,287	138,738
Assigned	3,716,482	3,220,223	361,869	0
Unassigned (Deficit)	(576,194)	1,291,917	9,300,556	7,777,693
Reserved	N/A	N/A	N/A	N/A
Unreserved	N/A	N/A	N/A	N/A
Total General Fund	10,859,516	9,028,996	9,968,992	8,063,445
All Other Governmental Funds				
Nonspendable	346,869	316,836	578,972	633,127
Restricted	55,378,265	59,581,381	56,701,891	51,246,104
Assigned	116,254	72,542	304,655	419,591
Unassigned (Deficit)	(2,296,173)	(1,101,703)	(639,862)	(740,047)
Reserved	N/A	N/A	N/A	N/A
Unreserved, Undesignated, Reported in:				
Special Revenue funds	N/A	N/A	N/A	N/A
Debt Service funds (Deficit)	N/A	N/A	N/A	N/A
Capital Projects funds	N/A	N/A	N/A	N/A
Total All Other Governmental Funds	53,545,215	58,869,056	56,945,656	51,558,775
Total Governmental Funds	\$64,404,731	\$67,898,052	\$66,914,648	\$59,622,220

Note: During 2011, the County implemented GASB 54.

2014	2013	2012	2011	2010	2009
\$190,444	\$132,599	\$137,065	\$145,231	\$82,411	N/A
130,198	129,411	113,066	88,730	82,954	N/A
329,517	450,385	325,330	91,494	90,020	N/A
6,913,621	7,544,859	6,762,811	7,055,080	7,941,659	N/A
N/A	N/A	N/A	N/A	N/A	\$676,904
N/A	N/A	N/A	N/A	N/A	6,498,724
<u>7,563,780</u>	<u>8,257,254</u>	<u>7,338,272</u>	<u>7,380,535</u>	<u>8,197,044</u>	<u>7,175,628</u>
468,279	379,828	506,133	560,439	584,258	N/A
46,054,425	47,684,254	42,018,554	38,590,013	34,563,506	N/A
534,747	300,501	372,907	395,602	139,908	N/A
(762,214)	(969,147)	(1,309,345)	(2,577,324)	941,126	N/A
N/A	N/A	N/A	N/A	N/A	1,534,811
N/A	N/A	N/A	N/A	N/A	32,653,687
N/A	N/A	N/A	N/A	N/A	(141,744)
N/A	N/A	N/A	N/A	N/A	367,907
<u>46,295,237</u>	<u>47,395,436</u>	<u>41,588,249</u>	<u>36,968,730</u>	<u>36,228,798</u>	<u>34,414,661</u>
<u>\$53,859,017</u>	<u>\$55,652,690</u>	<u>\$48,926,521</u>	<u>\$44,349,265</u>	<u>\$44,425,842</u>	<u>\$41,590,289</u>

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

	2018	2017	2016	2015
Revenues				
Property Taxes	\$30,173,294	\$29,235,265	\$28,239,623	\$27,610,091
Sales Taxes	27,132,073	26,253,342	25,751,682	24,937,295
Property Transfer Taxes	2,938,887	2,519,872	2,590,112	2,302,491
Charges for Services	16,457,217	15,037,759	13,669,218	14,218,260
Licenses and Permits	9,378	4,667	13,048	11,904
Fines and Forfeitures	579,091	874,764	599,233	529,441
Intergovernmental	47,009,477	42,467,624	43,179,262	42,552,561
Special Assessments	442,713	435,477	558,659	548,312
Interest	2,098,764	1,218,661	844,032	796,269
Rentals	480,285	216,636	215,459	197,722
Donations	387,199	323,533	373,874	326,832
Other	1,744,871	2,762,629	3,661,465	3,219,224
<i>Total Revenues</i>	<u>129,453,249</u>	<u>121,350,229</u>	<u>119,695,667</u>	<u>117,250,402</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	31,338,801	25,626,463	25,540,762	25,670,117
Judicial	11,972,190	11,176,574	11,243,394	10,909,164
Public Safety	24,319,400	23,387,360	21,026,469	20,991,977
Public Works	9,005,632	8,628,379	8,185,016	8,714,137
Health	28,684,146	27,159,196	26,380,875	24,508,549
Human Services	17,971,004	17,247,418	16,630,309	16,170,902
Economic Development and Assistance	942,868	263,233	574,702	337,287
Capital Outlay	7,338,165	4,006,840	3,607,398	8,391,180
Intergovernmental	242,032	283,444	279,853	281,862
Debt Service:				
Principal Retirement	865,456	930,042	925,403	630,686
Interest and Fiscal Charges	298,636	304,408	312,744	281,338
Bond Issuance Costs	0	0	0	247,383
<i>Total Expenditures</i>	<u>132,978,330</u>	<u>119,013,357</u>	<u>114,706,925</u>	<u>117,134,582</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,525,081)</u>	<u>2,336,872</u>	<u>4,988,742</u>	<u>115,820</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	31,760	0	0	0
Loans Issued	0	0	0	0
General Obligation Notes Issued	0	0	0	0
General Obligation Bonds Issued	0	0	1,800,000	5,400,000
Premium on General Obligation Bonds Issued	0	0	0	247,383
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	2,965,655	2,997,497	1,846,790	1,931,652
Transfers Out	(2,965,655)	(2,904,410)	(1,846,790)	(1,931,652)
<i>Total Other Financing Sources (Uses)</i>	<u>31,760</u>	<u>93,087</u>	<u>1,800,000</u>	<u>5,647,383</u>
<i>Net Change in Fund Balances</i>	<u>(\$3,493,321)</u>	<u>\$2,429,959</u>	<u>\$6,788,742</u>	<u>\$5,763,203</u>
Debt Service as a Percentage of Noncapital Expenditures	0.9%	1.1%	1.1%	0.8%

2014	2013	2012	2011	2010	2009
\$28,003,392	\$27,864,014	\$24,621,869	\$24,837,399	\$25,420,131	\$24,756,336
23,374,495	21,767,508	20,978,985	19,871,981	18,688,554	18,067,235
1,876,448	1,935,556	1,614,330	1,416,345	1,413,932	1,339,442
14,504,196	14,881,065	15,352,936	14,121,707	14,745,023	11,871,489
8,950	6,516	6,057	904	14,587	44,803
600,058	531,661	487,268	724,864	703,778	730,045
40,683,547	39,920,060	39,613,270	39,570,798	44,395,876	46,991,976
724,542	973,069	940,211	1,113,220	755,882	739,515
524,188	249,996	379,767	741,064	1,402,345	1,149,958
175,793	174,220	203,876	200,283	258,837	263,204
234,764	210,949	203,953	267,741	179,073	199,653
2,882,150	2,691,507	2,613,617	1,720,700	2,380,448	2,636,475
<u>113,592,523</u>	<u>111,206,121</u>	<u>107,016,139</u>	<u>104,587,006</u>	<u>110,358,466</u>	<u>108,790,131</u>
28,461,033	22,131,746	22,545,523	21,631,013	21,834,199	25,793,579
11,205,734	10,802,232	10,488,542	10,241,170	10,402,260	10,407,761
20,219,878	19,838,481	18,606,683	19,823,252	20,055,425	19,862,506
9,861,052	7,990,560	8,455,132	8,052,821	9,010,148	8,380,943
25,740,292	23,288,658	23,387,209	24,737,735	25,032,578	25,423,067
15,615,537	14,843,524	13,679,537	13,511,589	15,936,779	20,523,361
480,672	562,966	845,603	998,437	1,432,185	753,025
2,687,712	3,567,340	3,518,525	5,406,273	1,933,073	2,353,899
282,105	297,347	238,511	319,065	347,660	681,637
728,915	927,942	1,975,759	793,561	959,116	1,920,601
199,018	229,156	305,101	274,625	311,949	381,136
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>116,035</u>
<u>115,481,948</u>	<u>104,479,952</u>	<u>104,046,125</u>	<u>105,789,541</u>	<u>107,255,372</u>	<u>116,597,550</u>
<u>(1,889,425)</u>	<u>6,726,169</u>	<u>2,970,014</u>	<u>(1,202,535)</u>	<u>3,103,094</u>	<u>(7,807,419)</u>
14,862	0	37,411	0	30,163	303,227
80,890	0	0	22,065	0	0
0	0	0	1,150,000	0	0
0	0	1,499,918	0	0	4,865,000
0	0	53,352	0	0	53,505
0	0	460,000	0	0	0
0	0	9,181	0	0	0
0	0	(452,620)	0	0	(3,702,470)
2,338,008	2,058,579	1,802,626	1,706,483	2,134,524	968,173
<u>(2,338,008)</u>	<u>(2,058,579)</u>	<u>(1,802,626)</u>	<u>(1,752,590)</u>	<u>(2,134,524)</u>	<u>(968,173)</u>
<u>95,752</u>	<u>0</u>	<u>1,607,242</u>	<u>1,125,958</u>	<u>30,163</u>	<u>1,519,262</u>
<u>(\$1,793,673)</u>	<u>\$6,726,169</u>	<u>\$4,577,256</u>	<u>(\$76,577)</u>	<u>\$3,133,257</u>	<u>(\$6,288,157)</u>
0.8%	1.1%	2.3%	1.0%	1.2%	2.1%

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

	2018	2017	2016	2015
Unvoted Millage				
Operating	\$2.380000	\$2.410000	\$2.410000	\$2.410000
Bond	0.120000	0.090000	0.090000	0.090000
Voted Millage - by levy				
2000 Developmental and Disabilities - Continuing				
Residential/Agricultural Real	0.745323	0.747230	0.804211	0.805431
Commercial/Industrial and Public Utility Real	0.745623	0.733389	0.774542	0.771111
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
2010 Developmental and Disabilities - 10 Year				
Residential/Agricultural Real	1.034106	1.036752	1.115812	1.117504
Commercial/Industrial and Public Utility Real	1.078181	1.060491	1.120000	1.120000
General Business and Public Utility Personal	1.120000	1.120000	1.120000	1.120000
2012 Developmental and Disabilities - Continuing				
Residential/Agricultural Real	1.754287	1.758776	1.892895	1.895766
Commercial/Industrial and Public Utility Real	1.829057	1.799047	1.900000	1.900000
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
2007 ANTI-DRUG - 5 Year				
Residential/Agricultural Real	0.323158	0.323985	0.348691	0.349220
Commercial/Industrial and Public Utility Real	0.336931	0.331403	0.350000	0.350000
General Business and Public Utility Personal	0.350000	0.350000	0.350000	0.350000
2007 County Home - 5 Year				
Residential/Agricultural Real	0.184661	0.185134	0.199252	0.199554
Commercial/Industrial and Public Utility Real	0.192532	0.189373	0.200000	0.200000
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
Total Voted Millage by type of Property				
Residential/Agricultural Real	\$4.041535	\$4.051877	\$4.360861	\$4.367475
Commercial/Industrial and Public Utility Real	4.182324	4.113703	4.344542	4.341111
General Business and Public Utility Personal	4.570000	4.570000	4.570000	4.570000
Total Millage by type of Property				
Residential/Agricultural Real	\$6.541535	\$6.551877	\$6.860861	\$6.867475
Commercial/Industrial and Public Utility Real	6.682324	6.613703	6.844542	6.841111
General Business and Public Utility Personal	7.070000	7.070000	7.070000	7.070000
Total Weighted Average Tax Rate	\$6.570000	\$6.580000	\$6.860000	\$6.870000

2014	2013	2012	2011	2010	2009
\$2.410000	\$2.420000	\$2.440000	\$2.430000	\$2.420000	\$2.320000
0.090000	0.080000	0.060000	0.070000	0.080000	0.180000
0.807229	0.776301	0.775656	0.776421	0.714728	0.712981
0.764545	0.740169	0.718636	0.700984	0.692810	0.691009
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
1.120000	1.119826	1.118895	1.120000	0.800495	0.798538
1.120000	1.120000	1.120000	1.120000	0.775947	0.773930
1.120000	1.120000	1.120000	1.120000	1.120000	1.120000
1.900000	1.900000	0.946880	0.947813	0.872500	0.870369
1.900000	1.900000	0.990912	0.966573	0.955301	0.952817
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.350000	0.342930	0.342645	0.342983	0.315730	0.314959
0.350000	0.348651	0.338508	0.330193	0.326343	0.325494
0.350000	0.350000	0.350000	0.350000	0.350000	0.350000
0.200000	0.197425	0.197261	0.197456	0.181766	0.181322
0.200000	0.200000	0.195381	0.190582	0.188360	0.187870
0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
\$4.377229	\$4.336482	\$3.381337	\$3.384673	\$2.885219	\$2.878169
4.334545	4.308820	3.363437	3.308332	2.938761	2.931120
4.570000	4.570000	4.570000	4.570000	4.570000	4.570000
\$6.877229	\$6.836482	\$5.881337	\$5.884673	\$5.385219	\$5.378169
6.834545	6.808820	5.863437	5.808332	5.438761	5.431120
7.070000	7.070000	7.070000	7.070000	7.070000	7.070000
\$6.870000	\$6.840000	\$5.900000	\$5.900000	\$5.430000	\$5.420000

(continued)

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

	2018	2017	2016	2015
Overlapping Rates by Taxing District				
Cities				
Brunswick				
Residential/Agricultural Real	\$3.699802	\$3.701780	\$3.796178	\$3.797669
Commercial/Industrial and Public Utility Real	3.773328	3.748323	3.794900	3.794258
General Business and Public Utility Personal	3.800000	3.800000	3.800000	3.800000
Medina				
Residential/Agricultural Real	5.021331	5.021503	5.172619	5.172139
Commercial/Industrial and Public Utility Real	4.959918	4.938495	5.005592	4.997952
General Business and Public Utility Personal	5.400000	5.400000	5.400000	5.400000
Rittman				
Residential/Agricultural Real	6.144177	6.289958	6.300000	6.032365
Commercial/Industrial and Public Utility Real	6.300000	6.300000	6.300000	6.300000
General Business and Public Utility Personal	6.300000	6.300000	6.300000	6.300000
Wadsworth				
Residential/Agricultural Real	4.687735	4.497399	4.687724	5.637517
Commercial/Industrial and Public Utility Real	4.760518	4.549761	4.700000	5.500465
General Business and Public Utility Personal	4.900000	4.700000	4.700000	5.800000
Villages				
Chippewa Lake				
Residential/Agricultural Real	9.772893	9.775767	10.534499	10.042767
Commercial/Industrial and Public Utility Real	8.655783	8.655783	10.600000	10.100000
General Business and Public Utility Personal	10.600000	10.600000	10.600000	10.100000
Creston				
Residential/Agricultural Real	7.452818	6.435300	6.452915	6.450890
Commercial/Industrial and Public Utility Real	8.594855	8.105740	7.992980	7.992980
General Business and Public Utility Personal	10.400000	13.000000	13.000000	13.000000
Gloria Glens				
Residential/Agricultural Real	13.682659	12.255488	12.840959	12.043301
Commercial/Industrial and Public Utility Real	23.750000	22.350000	22.350000	23.100000
General Business and Public Utility Personal	23.750000	22.350000	22.350000	23.100000
Lodi				
Residential/Agricultural Real	18.409687	18.392672	19.192707	15.677874
Commercial/Industrial and Public Utility Real	18.364654	18.362674	19.200000	15.700000
General Business and Public Utility Personal	19.200000	19.200000	19.200000	15.700000
Seville				
Residential/Agricultural Real	5.908286	5.911170	6.101622	6.112310
Commercial/Industrial and Public Utility Real	8.760036	5.748980	5.849008	5.836784
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Spencer				
Residential/Agricultural Real	10.616019	10.565647	10.966568	10.955820
Commercial/Industrial and Public Utility Real	10.609217	10.912971	11.195816	11.195816
General Business and Public Utility Personal	11.900000	11.900000	11.900000	11.900000
Westfield Center				
Residential/Agricultural Real	2.600000	2.600000	2.600000	2.600000
Commercial/Industrial and Public Utility Real	2.600000	2.600000	2.600000	2.600000
General Business and Public Utility Personal	2.600000	2.600000	2.600000	2.600000

2014	2013	2012	2011	2010	2009
\$2.600000	\$2.600000	\$2.600000	\$2.600000	\$2.600000	\$3.200000
2.600000	2.600000	2.600000	2.600000	2.600000	3.200000
2.600000	2.600000	2.600000	2.600000	2.600000	3.200000
5.173712	5.087969	5.085833	5.085171	4.934865	4.929271
4.951184	4.872006	4.842476	4.813400	4.825569	4.814706
5.400000	5.400000	5.400000	5.400000	5.450000	5.450000
5.994056	5.488292	5.485440	5.344222	5.215421	5.211640
6.172261	5.704162	5.635627	5.546011	5.800000	5.604031
6.300000	5.800000	5.800000	5.800000	5.800000	5.800000
5.647155	5.572683	5.570363	5.571108	5.244999	5.233319
5.494751	5.469376	5.403694	5.353141	5.339327	5.354087
5.800000	5.800000	5.800000	5.800000	5.800000	5.800000
10.100000	9.335450	9.329258	9.326480	7.618400	7.606214
10.100000	9.778017	9.778238	8.959160	7.158752	7.158752
10.100000	10.100000	10.100000	10.100000	8.600000	8.600000
6.552475	6.556865	6.557155	6.313635	6.304975	6.303125
8.107970	8.085740	8.047445	8.038585	7.993010	7.993010
13.000000	13.000000	13.000000	13.000000	13.000000	13.000000
12.049087	11.832702	11.687561	11.824018	11.460637	11.397335
23.100000	23.100000	23.100000	23.100000	23.100000	23.100000
23.100000	23.100000	23.100000	23.100000	23.100000	23.100000
15.700000	15.508770	10.490445	10.487065	10.113696	10.083732
15.700000	15.700000	10.695120	10.619780	10.504147	10.529285
15.700000	15.700000	10.700000	10.700000	10.700000	10.700000
4.413138	4.351084	4.326466	4.323770	4.128554	4.119012
4.265190	4.230730	4.221756	4.223332	4.203258	4.221552
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
10.949156	10.917140	10.912892	10.910220	10.581880	10.571508
11.195816	10.933614	10.933614	10.933614	10.377336	10.377336
11.900000	11.900000	11.900000	11.900000	11.900000	11.900000
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000

(continued)

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

	2018	2017	2016	2015
Townships				
Brunswick Hills				
Residential/Agricultural Real	\$12.667158	\$12.680166	\$10.952432	\$10.993877
Commercial/Industrial and Public Utility Real	12.745543	12.748431	10.674401	10.643007
General Business and Public Utility Personal	14.350000	14.350000	11.850000	11.850000
Canaan/Creston				
Residential/Agricultural Real	3.214475	3.196859	3.202606	3.202261
Commercial/Industrial and Public Utility Real	3.394540	3.388352	3.364155	3.368598
General Business and Public Utility Personal	5.200000	5.200000	5.200000	5.200000
Chatham				
Residential/Agricultural Real	7.086174	6.806605	6.983553	6.987352
Commercial/Industrial and Public Utility Real	7.175031	6.776763	6.941275	6.941275
General Business and Public Utility Personal	7.500000	7.200000	7.200000	7.200000
Granger				
Residential/Agricultural Real	5.359366	5.353996	5.544980	5.539640
Commercial/Industrial and Public Utility Real	5.459168	5.421746	5.506888	5.565836
General Business and Public Utility Personal	5.600000	5.600000	5.600000	5.600000
Guilford				
Residential/Agricultural Real	7.524278	7.524218	7.869771	7.874891
Commercial/Industrial and Public Utility Real	7.575597	7.572074	7.783303	7.756649
General Business and Public Utility Personal	8.150000	8.150000	8.150000	8.150000
Guilford/Rittman				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
Guilford/Seville				
Residential/Agricultural Real	4.913306	4.913503	5.207775	5.212805
Commercial/Industrial and Public Utility Real	5.020189	5.012091	5.177281	5.152762
General Business and Public Utility Personal	5.250000	5.250000	5.250000	5.250000
Harrisville				
Residential/Agricultural Real	5.666572	5.851159	5.996022	4.494599
Commercial/Industrial and Public Utility Real	6.788508	6.354645	6.524006	5.013395
General Business and Public Utility Personal	7.500000	8.000000	8.000000	6.500000
Harrisville/Lodi				
Residential/Agricultural Real	2.179288	2.364796	2.469757	0.969088
Commercial/Industrial and Public Utility Real	2.524505	2.591319	2.708542	1.202984
General Business and Public Utility Personal	2.800000	3.300000	3.300000	1.800000
Hinckley				
Residential/Agricultural Real	8.507409	7.518996	7.873218	7.880686
Commercial/Industrial and Public Utility Real	10.852709	9.775834	10.203936	10.203936
General Business and Public Utility Personal	14.050000	13.050000	13.050000	13.050000
Homer				
Residential/Agricultural Real	7.549624	7.558597	7.725631	7.722424
Commercial/Industrial and Public Utility Real	7.900000	7.900000	7.900000	7.900000
General Business and Public Utility Personal	7.900000	7.900000	7.900000	7.900000
Lafayette				
Residential/Agricultural Real	10.543740	8.129345	8.538222	8.544003
Commercial/Industrial and Public Utility Real	10.886823	8.577897	8.900000	8.900000
General Business and Public Utility Personal	11.300000	8.900000	8.900000	8.900000

2014	2013	2012	2011	2010	2009
\$11.037496	\$10.807988	\$10.801361	\$10.806654	\$10.357291	\$10.358964
11.255250	11.027918	10.966637	10.661062	10.620075	10.618268
11.850000	11.850000	11.850000	11.850000	11.850000	11.850000
3.541861	3.543553	3.540762	0.000000	0.000000	0.000000
3.449608	3.432496	3.401451	0.000000	0.000000	0.000000
5.200000	5.200000	5.200000	0.000000	0.000000	0.000000
6.990349	7.056459	7.060950	7.093761	7.090779	5.996622
6.861857	6.963565	6.963565	6.881296	6.910423	5.561173
7.200000	7.200000	7.200000	7.200000	7.200000	7.200000
5.546788	5.500034	5.496994	5.505682	5.315882	5.320886
5.527948	5.600000	5.383504	5.292248	5.260912	5.222818
5.600000	5.600000	5.600000	5.600000	5.600000	5.600000
7.876778	7.778803	7.765170	7.766308	7.440419	7.422529
7.762159	7.545386	7.507003	7.513272	7.477906	7.482445
8.150000	8.150000	8.150000	8.150000	8.150000	8.150000
0.000000	0.500000	0.500000	0.500000	0.500000	0.500000
0.000000	0.500000	0.500000	0.500000	0.500000	0.500000
0.000000	0.500000	0.500000	0.500000	0.500000	0.500000
5.214615	5.126152	5.111054	5.111503	4.815974	4.799918
5.159968	5.008861	4.978959	4.984000	4.945021	4.964344
5.250000	5.250000	5.250000	5.250000	5.250000	5.250000
4.495364	4.549321	4.552640	4.557410	4.454964	4.451437
4.980490	4.899055	4.678953	4.673646	4.668675	4.665098
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
0.969628	0.980487	0.980852	0.982238	0.939646	0.937814
1.182895	1.154020	1.072974	1.067692	1.060989	1.060602
1.800000	1.800000	1.800000	1.800000	1.800000	1.800000
7.899708	7.802371	7.802833	7.812197	7.443551	7.441158
10.221991	9.927080	9.459302	9.044577	8.992190	8.968886
13.050000	13.050000	13.050000	13.050000	13.050000	13.050000
6.888367	7.242776	7.239168	7.293090	7.281463	7.280914
7.834814	7.810337	7.810337	7.848167	7.848167	7.848167
7.900000	7.900000	7.900000	7.900000	7.900000	7.900000
8.556853	8.462241	8.330442	8.336013	7.856935	7.848082
8.900000	8.758929	8.206027	8.171068	7.946613	8.183329
8.900000	8.900000	8.800000	8.800000	8.800000	8.800000

(continued)

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

	2018	2017	2016	2015
Lafayette/Chippewa Lake Village				
Residential/Agricultural Real	\$5.808220	\$3.309641	\$3.545415	\$3.548698
Commercial/Industrial and Public Utility Real	6.132204	3.687781	3.900000	3.900000
General Business and Public Utility Personal	6.400000	3.900000	3.900000	3.900000
Litchfield				
Residential/Agricultural Real	8.056373	8.060711	8.372540	8.372203
Commercial/Industrial and Public Utility Real	7.909531	7.905476	8.290735	8.342675
General Business and Public Utility Personal	9.900000	9.900000	9.900000	9.900000
Liverpool				
Residential/Agricultural Real	5.220241	5.227993	5.380517	5.384312
Commercial/Industrial and Public Utility Real	5.586906	5.514017	5.586297	5.584006
General Business and Public Utility Personal	6.200000	6.200000	6.200000	6.200000
Medina				
Residential/Agricultural Real	8.158471	8.078078	8.521476	8.532100
Commercial/Industrial and Public Utility Real	8.304516	8.164886	8.600000	8.600000
General Business and Public Utility Personal	8.500000	8.600000	8.600000	8.600000
Montville				
Residential/Agricultural Real	10.127871	9.169481	9.636871	8.825633
Commercial/Industrial and Public Utility Real	9.492119	8.538866	9.478680	8.691337
General Business and Public Utility Personal	11.700000	10.700000	10.650000	10.950000
Sharon				
Residential/Agricultural Real	7.514466	7.552032	7.616596	7.377767
Commercial/Industrial and Public Utility Real	7.417217	7.466002	7.597904	7.400000
General Business and Public Utility Personal	7.900000	7.900000	7.650000	7.400000
Spencer				
Residential/Agricultural Real	5.356474	5.353740	5.468108	5.466944
Commercial/Industrial and Public Utility Real	5.334688	5.375910	5.409232	5.409232
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
Spencer/Spencer Village				
Residential/Agricultural Real	1.856474	1.853740	1.968108	1.966944
Commercial/Industrial and Public Utility Real	1.834688	1.875910	1.909232	1.909232
General Business and Public Utility Personal	2.400000	2.400000	2.400000	2.400000
Wadsworth				
Residential/Agricultural Real	6.015718	6.024766	6.281373	3.293802
Commercial/Industrial and Public Utility Real	7.082965	7.168020	7.400000	4.399380
General Business and Public Utility Personal	7.400000	7.400000	7.400000	4.400000
Westfield				
Residential/Agricultural Real	3.000000	3.000000	3.000000	3.000000
Commercial/Industrial and Public Utility Real	3.000000	3.000000	3.000000	3.000000
General Business and Public Utility Personal	3.000000	3.000000	3.000000	3.000000
Westfield/Gloria Glens Village				
Residential/Agricultural Real	0.000000	0.400000	0.400000	0.400000
Commercial/Industrial and Public Utility Real	0.000000	0.400000	0.400000	0.400000
General Business and Public Utility Personal	0.000000	0.400000	0.400000	0.400000
Westfield/Westfield Center Village				
Residential/Agricultural Real	0.400000	0.400000	0.400000	0.400000
Commercial/Industrial and Public Utility Real	0.400000	0.400000	0.400000	0.400000
General Business and Public Utility Personal	0.400000	0.400000	0.400000	0.400000

2014	2013	2012	2011	2010	2009
\$3.556863	\$3.462241	\$3.460004	\$3.462958	\$3.195278	\$3.190102
3.900000	3.758929	3.509890	3.474186	3.338803	3.473910
3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
8.378695	7.339981	7.342431	7.349521	7.033212	7.027539
8.282120	7.541471	7.197587	7.251960	7.364055	7.364055
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
5.390600	5.378914	5.379529	5.380236	5.293354	5.291180
5.575064	5.531299	5.347422	5.267680	5.277766	5.275643
6.200000	6.200000	6.200000	6.200000	6.200000	6.200000
8.538680	8.418508	8.412793	6.202950	5.925984	5.909686
8.600000	8.600000	8.600000	6.220599	6.149305	6.152677
8.600000	8.600000	8.600000	6.600000	6.600000	6.600000
8.842692	8.745453	8.725040	8.728132	8.218467	8.176152
8.697869	8.799197	8.525291	8.318336	8.364741	8.312460
10.950000	10.950000	10.950000	10.950000	10.950000	10.950000
7.394804	7.051533	7.053109	6.987636	6.248379	6.244628
7.400000	6.931454	6.903290	6.679525	5.616236	5.606535
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
5.462272	5.449344	5.447632	5.451856	5.403478	5.400694
5.409232	5.420868	5.422334	5.422334	5.340400	5.340400
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
1.962272	1.949344	1.947632	1.951856	1.903478	1.900694
1.909232	1.920868	1.922334	1.922334	1.840400	1.840400
2.400000	2.400000	2.400000	2.400000	2.400000	2.400000
3.292918	3.282690	3.281442	3.284154	3.192578	3.190926
4.329528	4.326418	4.313988	3.719268	3.719538	3.719538
4.400000	4.400000	4.400000	4.400000	4.400000	4.400000
3.000000	3.000000	4.051443	4.053456	3.977865	3.975319
3.000000	3.000000	4.105378	4.105450	4.080606	4.087288
3.000000	3.000000	4.500000	4.500000	4.500000	4.500000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
0.400000	0.400000	0.400000	0.400000	0.400000	0.400000

(continued)

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

	2018	2017	2016	2015
York				
Residential/Agricultural Real	\$6.285829	\$6.303844	\$6.074000	\$6.072587
Commercial/Industrial and Public Utility Real	6.691297	6.636584	6.184385	6.181757
General Business and Public Utility Personal	6.700000	6.700000	6.200000	6.200000
Special Districts				
General Health District				
Residential/Agricultural Real	0.588669	0.590175	0.635179	0.636142
Commercial/Industrial and Public Utility Real	0.641361	0.630838	0.666237	0.664482
General Business and Public Utility Personal	0.970000	0.970000	0.970000	0.970000
County Library				
Residential/Agricultural Real	2.054349	2.008286	2.095083	1.847112
Commercial/Industrial and Public Utility Real	2.104096	2.035793	2.100000	1.850000
General Business and Public Utility Personal	2.150000	2.100000	2.100000	1.850000
Medina County Park District				
Residential/Agricultural Real	0.923839	0.926251	0.747271	0.748412
Commercial/Industrial and Public Utility Real	0.962854	0.946926	0.750000	0.750000
General Business and Public Utility Personal	1.000000	1.000000	0.750000	0.750000
Ella Everhard Library				
Residential/Agricultural Real	2.491191	2.493591	2.706411	2.710292
Commercial/Industrial and Public Utility Real	2.542023	2.531634	2.704088	2.679553
General Business and Public Utility Personal	2.750000	2.750000	2.750000	2.750000
Spencer Fire District				
Residential/Agricultural Real	2.509311	2.504598	2.701638	2.699631
Commercial/Industrial and Public Utility Real	2.805392	2.885997	2.951153	2.951153
General Business and Public Utility Personal	4.650000	4.650000	4.650000	4.650000
Town and Country Fire District				
Residential/Agricultural Real	5.253196	5.160795	3.763005	3.759385
Commercial/Industrial and Public Utility Real	5.484212	5.531115	4.098966	4.071618
General Business and Public Utility Personal	5.600000	5.600000	4.300000	4.300000
Westfield Fire and Rescue				
Residential/Agricultural Real	2.269225	2.269135	2.399527	2.407460
Commercial/Industrial and Public Utility Real	2.405837	2.403320	2.500000	2.500000
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Harrisville/Lodi Union Cemetery				
Residential/Agricultural Real	0.476353	0.475812	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.500000	0.475665	0.000000	0.000000
General Business and Public Utility Personal	0.500000	0.500000	0.000000	0.000000
Cleveland Metro Parks				
Residential/Agricultural Real	2.718302	2.711249	2.711903	2.750000
Commercial/Industrial and Public Utility Real	2.740335	2.741624	2.750000	2.736822
General Business and Public Utility Personal	2.750000	2.750000	2.750000	2.750000
Wayne County Library				
Residential/Agricultural Real	1.083771	1.098920	1.099606	1.148648
Commercial/Industrial and Public Utility Real	1.200000	1.200000	1.200000	1.250000
General Business and Public Utility Personal	1.200000	1.200000	1.200000	1.250000
Joint Vocational Schools				
Medina				
Residential/Agricultural Real	2.073283	2.080537	2.231169	2.237148
Commercial/Industrial and Public Utility Real	2.167253	2.134600	2.249270	2.243758
General Business and Public Utility Personal	3.050000	3.050000	3.050000	3.050000
Wayne				
Residential/Agricultural Real	2.491189	2.676534	2.679846	2.677416
Commercial/Industrial and Public Utility Real	2.983005	3.226228	3.223445	3.213302
General Business and Public Utility Personal	4.600000	4.850000	4.850000	4.850000

2014	2013	2012	2011	2010	2009
\$6.099692	\$6.055019	\$6.062258	\$6.074552	\$5.817431	\$5.833766
6.186446	6.200000	5.894927	5.894030	5.806925	5.752412
6.200000	6.200000	6.200000	6.200000	6.200000	6.200000
0.637563	0.623437	0.622918	0.623533	0.595442	0.538541
0.661123	0.648530	0.637637	0.628606	0.624425	0.569864
0.970000	0.970000	0.970000	0.970000	0.970000	1.000000
1.850000	2.031483	2.030631	2.031857	1.937792	2.135245
1.850000	2.046417	2.011748	1.985385	1.969636	2.165117
1.850000	2.050000	2.050000	2.050000	2.050000	2.250000
0.750000	0.736587	0.735921	0.736599	0.677526	0.675766
0.750000	0.743479	0.722397	0.705180	0.696899	0.695103
0.750000	0.750000	0.750000	0.750000	0.750000	0.750000
2.713246	2.604618	1.601818	1.603204	1.444149	1.438853
2.664827	2.628942	1.596033	1.529549	1.523382	1.530481
2.750000	2.750000	1.750000	1.750000	1.750000	1.750000
2.691583	2.669311	2.666360	2.673637	2.590286	2.585489
2.951153	2.973907	2.976772	2.976772	2.816560	2.816560
4.650000	4.650000	4.650000	4.650000	4.650000	4.650000
4.124297	3.815633	3.818972	3.807297	3.815397	3.819438
4.163119	3.708014	3.703633	3.885239	3.855663	3.843593
4.300000	4.300000	4.300000	4.300000	4.300000	4.300000
2.409010	3.818972	0.000000	0.000000	0.000000	0.000000
2.500000	3.703633	0.000000	0.000000	0.000000	0.000000
2.500000	4.300000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2.750000	1.850000	1.818768	1.810574	1.806839	2.121870
2.704560	1.791705	1.735404	1.724270	1.724934	2.166886
2.750000	1.850000	1.850000	1.850000	1.850000	1.850000
1.211988	1.211569	1.210821	1.185556	1.186118	1.186025
1.250000	1.250000	1.237400	1.201247	1.221239	1.186192
1.250000	1.250000	1.250000	1.250000	1.250000	1.250000
2.244699	2.169418	2.167141	2.164908	2.004756	2.000001
2.225168	2.148279	2.088405	2.042803	2.015815	2.008144
3.050000	3.050000	3.050000	3.050000	3.050000	3.050000
2.774208	2.778901	2.776615	2.701913	2.703241	2.703008
3.177905	3.168609	3.085972	2.941108	2.994576	2.892083
4.850000	4.850000	4.850000	4.850000	4.850000	4.850000

(continued)

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

	2018	2017	2016	2015
Out-of-County School Districts				
Norwayne LSD				
Residential/Agricultural Real	\$26.550345	\$26.281213	\$26.793820	\$27.183775
Commercial/Industrial and Public Utility Real	31.638666	28.565244	29.503737	29.848698
General Business and Public Utility Personal	34.250000	34.250000	34.750000	35.150000
Rittman Exempted Village SD				
Residential/Agricultural Real	37.199630	38.285137	38.532640	38.919382
Commercial/Industrial and Public Utility Real	63.162707	63.399917	63.435134	63.707862
General Business and Public Utility Personal	63.200000	63.500000	63.700000	64.400000
Schools				
Black River Local School District				
Residential/Agricultural Real	29.400027	30.100034	30.124066	30.456841
Commercial/Industrial and Public Utility Real	30.332339	31.249701	31.290257	31.313633
General Business and Public Utility Personal	52.900000	53.600000	53.600000	53.600000
Brunswick City School District				
Residential/Agricultural Real	40.219863	40.548612	41.972246	42.012045
Commercial/Industrial and Public Utility Real	39.805479	39.824510	40.533230	40.516563
General Business and Public Utility Personal	68.820000	69.120000	69.120000	69.120000
Buckeye Local School District				
Residential/Agricultural Real	31.468522	33.026706	34.316835	34.326579
Commercial/Industrial and Public Utility Real	36.197014	37.254824	37.874892	37.410620
General Business and Public Utility Personal	66.400000	67.900000	67.900000	67.900000
Cloverleaf Local School District				
Residential/Agricultural Real	31.019089	31.731509	32.708652	32.728866
Commercial/Industrial and Public Utility Real	33.122303	33.284509	34.115479	34.026692
General Business and Public Utility Personal	58.300000	59.000000	59.000000	59.000000
Highland Local School District				
Residential/Agricultural Real	36.218139	33.922666	35.267830	35.314824
Commercial/Industrial and Public Utility Real	34.119178	31.746033	32.741698	32.933914
General Business and Public Utility Personal	77.700000	75.300000	75.300000	75.300000
Medina City School District				
Residential/Agricultural Real	44.377570	46.190539	48.722699	48.776954
Commercial/Industrial and Public Utility Real	48.826257	50.022618	52.543504	52.526633
General Business and Public Utility Personal	91.630000	93.330000	93.330000	93.330000
Wadsworth City School District				
Residential/Agricultural Real	40.617745	41.742713	43.956812	43.979251
Commercial/Industrial and Public Utility Real	44.437944	45.416409	47.433855	47.048916
General Business and Public Utility Personal	77.900000	79.000000	79.000000	79.000000

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

The County's basic property tax rate may be increased only by a majority vote of the County's residents.

Real property tax rates for voted levies are reduced so that inflationary increases in value do not generate additional taxes.

Overlapping rates are those of local and county governments that apply to property owners within the County.

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

2014	2013	2012	2011	2010	2009
\$27.495224	\$27.508533	\$27.495733	\$27.838435	\$27.869714	\$27.847860
30.273063	30.528010	28.383033	28.220414	27.965188	27.978156
35.350000	35.350000	35.350000	35.700000	35.700000	35.700000
38.032869	37.986763	37.965367	36.501611	36.445798	36.419430
56.242132	56.619339	55.534060	52.326052	59.624846	54.874030
63.350000	63.350000	63.350000	63.200000	63.200000	63.200000
30.788719	23.427586	23.289964	22.726798	22.576049	23.400017
31.272478	23.715195	23.355861	23.013571	22.594459	23.552659
53.600000	46.000000	46.000000	46.000000	46.000000	46.900000
42.063784	39.764891	39.762944	40.259772	38.178305	39.250032
40.759234	39.193430	38.989653	39.207724	38.353148	39.333751
69.120000	68.020000	68.020000	68.520000	67.820000	68.920000
34.383326	33.763515	25.877619	25.907435	24.700016	24.700036
36.911536	36.445443	27.004328	26.480268	26.465082	26.399563
67.900000	67.600000	59.700000	59.700000	59.700000	59.700000
29.248752	29.098742	29.081847	29.121676	27.568878	27.523510
30.442716	28.802548	28.592714	28.525650	27.996373	28.188988
55.500000	55.400000	55.400000	55.400000	55.100000	55.100000
35.386832	36.588019	36.595045	29.728630	28.498602	29.151646
32.619952	33.639923	32.653179	25.021686	24.922650	25.516222
75.300000	76.800000	76.800000	69.900000	69.900000	70.550000
48.839573	42.106354	42.047754	42.354753	40.051816	40.248194
51.999378	45.464973	44.513045	44.120218	44.234245	44.380547
93.330000	87.830000	87.830000	89.830000	90.630000	90.980000
44.027912	42.048792	42.006399	36.129484	31.563752	31.691628
46.817889	45.754917	45.238615	38.295596	35.798772	36.110159
79.000000	78.500000	78.500000	72.600000	70.200000	70.400000

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
2018	\$4,097,420,410	\$806,267,510	\$14,010,536,914	\$160,149,510	\$181,988,080
2017	4,024,883,680	803,897,030	13,796,516,314	154,121,340	175,137,886
2016	3,698,749,970	750,711,820	12,712,747,971	126,330,260	143,557,114
2015	3,654,716,680	731,313,920	12,531,516,000	117,658,680	133,703,045
2014	3,605,916,780	715,621,280	12,347,251,600	105,701,610	120,115,466
2013	3,723,990,570	736,871,530	12,745,320,286	99,869,580	113,488,159
2012	3,704,517,210	748,401,850	12,722,625,886	93,958,960	106,771,545
2011	3,670,351,550	747,843,440	12,623,414,257	91,176,320	103,609,455
2010	3,961,423,520	735,762,290	13,420,530,886	89,068,810	101,214,557
2009	3,928,678,920	706,077,670	13,242,161,686	83,953,130	95,401,284

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

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

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

Source: Medina County, Ohio; County Auditor

Tangible Personal Property						
General Business		Total			Total	Weighted
Assessed	Estimated	Assessed	Estimated	Ratio	Tax Rate	Average
Value	Actual	Value	Actual		(mills)	Tax Rate
	Value		Value			(per \$1,000 of
						Assessed Value)
\$0	\$0	\$5,063,837,430	\$14,192,524,994	35.68%	\$7.07	\$6.57
0	0	4,982,902,050	13,971,654,201	35.66	7.07	6.58
0	0	4,575,792,050	12,856,305,085	35.59	7.07	6.86
0	0	4,503,689,280	12,665,219,045	35.56	7.07	6.87
0	0	4,427,239,670	12,467,367,066	35.51	7.07	6.87
0	0	4,560,731,680	12,858,808,445	35.47	7.07	6.84
0	0	4,546,878,020	12,829,397,431	35.44	7.07	5.90
0	0	4,509,371,310	12,727,023,712	35.43	7.07	5.90
0	0	4,786,254,620	13,521,745,443	35.40	7.07	5.43
3,660,110	29,280,880	4,722,369,830	13,366,843,850	35.33	7.07	5.42

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
2018	\$33,371,824	\$32,619,319	97.75 %	\$625,641	\$33,244,960	99.62 %
2017	32,882,536	32,243,197	98.06	684,758	32,927,955	100.14
2016	31,412,244	30,735,535	97.85	816,713	31,552,248	100.45
2015	30,957,915	30,183,639	97.50	793,729	30,977,368	100.06
2014	30,454,531	29,720,299	97.59	948,731	30,669,030	100.70
2013	32,962,964	30,190,662	91.59	948,126	31,138,788	94.47
2012	27,037,859	25,929,089	95.90	953,626	26,882,715	99.43
2011	28,374,588	25,558,823	90.08	916,061	26,474,884	93.30
2010	27,527,065	25,054,398	91.02	887,995	25,942,393	94.24
2009	27,092,042	24,147,818	89.13	821,145	24,968,963	92.16

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

2018 and 2009

Taxpayer	2018	
	Real Property Assessed Valuation	Percentage of Total Real Property Assessed Valuation
Ohio Farmers Insurance	\$15,651,860	0.32%
Trails At Montville Two, LLC	11,366,350	0.23
MTD Holdings, Incorporated	6,539,190	0.13
FC Stratford Crossings, LTD	6,365,820	0.13
FEI Properties, Incorporated	5,104,860	0.10
Aldi, Incorporated	4,975,260	0.10
Western Reserve Masonic Community, Incorporated	4,921,360	0.10
Spirit Master Funding X, LLC	4,825,610	0.10
Forest Meadows Apartments IV, LLC	4,743,890	0.10
WYNN Acquisitions, LLC	4,546,210	0.10
Total Real Property	\$69,040,410	1.41%
Total Real Property Assessed Valuation	\$4,903,687,920	

Taxpayer	2009	
	Real Property Assessed Valuation	Percentage of Total Real Property Assessed Valuation
Ohio Edison Company	\$42,107,200	0.91%
American Transmission Systems	23,797,560	0.51
Ohio Farmers Insurance	17,388,300	0.38
Columbia Gas Trans Corporation	13,000,350	0.28
Columbia Gas of Ohio	7,969,350	0.17
Lodi Outlets, LLC	6,791,280	0.15
Surrey Medwick Acquisition, LLC	6,371,260	0.14
Centro NP Brunswick Town Center, LLC	5,750,960	0.12
Aldi, Incorporated	5,456,460	0.12
Octagon Associates, LTD	5,207,350	0.11
Total Real Property	\$133,840,070	2.89%
Total Real Property Assessed Valuation	\$4,634,756,590	

Source: Medina County Auditor

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

Year	Governmental Activities				
	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	OPWC Loans	Notes Payable
2018	\$8,923,767	\$215,000	\$0	\$70,899	\$0
2017	9,732,068	285,000	0	76,355	0
2016	10,602,103	355,000	0	86,397	0
2015	9,677,323	420,000	0	91,800	0
2014	4,583,862	485,000	0	107,486	0
2013	5,122,963	540,000	117,583	47,928	0
2012	5,647,234	710,026	336,101	67,327	0
2011	4,472,341	885,051	542,735	96,427	1,150,000
2010	4,839,235	1,055,076	761,571	84,062	0
2009	5,399,541	1,230,364	968,759	100,702	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)
\$76,947,729	\$1,162,811	\$56,506	\$0	\$87,376,712	1.43 %	\$488
62,595,573	1,249,724	74,931	0	74,013,651	1.26	415
59,223,038	1,293,180	93,154	0	71,652,872	1.27	404
64,695,511	832,301	111,178	0	75,828,113	1.37	430
69,321,028	504,264	129,005	0	75,130,645	1.39	427
74,613,083	545,227	146,637	0	81,133,421	1.55	464
81,610,848	586,190	0	39,970	88,997,696	1.75	512
85,983,592	627,155	0	79,945	93,837,246	1.86	542
90,756,953	184,738	0	119,920	97,801,555	1.95	568
96,828,843	193,135	0	179,629	104,900,973	1.61	603

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
2018	179,146	\$14,192,524,994	\$8,923,767	0.06 %	\$50
2017	178,371	13,971,654,201	9,732,068	0.07	55
2016	177,221	12,856,305,085	10,602,103	0.08	60
2015	176,395	12,665,219,045	9,677,323	0.08	55
2014	176,029	12,467,367,066	4,583,862	0.04	26
2013	174,915	12,858,808,445	5,122,963	0.04	29
2012	173,684	12,829,397,431	5,687,204	0.04	33
2011	173,262	12,727,023,712	4,552,286	0.04	26
2010	172,332	13,521,745,443	4,959,155	0.04	29
2009	174,035	13,366,843,850	5,579,170	0.04	32

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							
(\$191)							
Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2018	\$18,726,085	\$15,629,066	\$3,097,019	\$3,231,507	\$613,547	\$3,845,054	0.81
2017	18,193,997	11,815,258	6,378,739	4,641,407	1,051,979	5,693,386	1.12
2016	15,039,728	13,475,302	1,564,426	3,741,686	829,647	4,571,333	0.34
2015	14,857,215	12,283,245	2,573,970	3,552,154	1,064,827	4,616,981	0.56
2014	14,610,609	12,407,576	2,203,033	3,427,861	1,168,973	4,596,834	0.48
2013	14,324,837	11,921,564	2,403,273	3,432,477	1,272,740	4,705,217	0.51
2012	13,938,149	12,646,193	1,291,956	3,422,866	1,341,520	4,764,386	0.27
2011	10,634,857	12,342,296	(1,707,439)	3,322,068	1,435,110	4,757,178	(0.36)
2010	12,783,886	12,587,270	196,616	3,482,768	1,568,357	5,051,125	0.04
2009	12,627,754	12,337,032	290,722	3,331,230	1,584,932	4,916,162	0.06

WATER DISTRICT							
Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2018	\$10,697,136	\$5,267,441	\$5,429,695	\$3,563,422	\$1,083,024	\$4,646,446	1.17
2017	10,780,938	5,585,927	5,195,011	5,174,789	1,771,745	6,946,534	0.75
2016	10,375,915	5,386,327	4,989,588	3,446,308	1,320,872	4,767,180	1.05
2015	9,374,586	5,219,471	4,155,115	3,385,738	1,669,649	5,055,387	0.82
2014	7,794,558	4,096,980	3,697,578	3,149,923	1,754,233	4,904,156	0.75
2013	7,919,823	4,133,447	3,786,376	2,964,439	1,904,096	4,868,535	0.78
2012	8,313,281	4,261,516	4,051,765	2,988,443	2,072,037	5,060,480	0.80
2011	7,363,731	4,007,968	3,355,763	2,803,763	2,124,667	4,928,430	0.68
2010	8,016,195	4,307,041	3,709,154	2,827,358	2,242,122	5,069,480	0.73
2009	7,047,126	4,831,593	2,215,533	2,536,356	2,214,398	4,750,754	0.47

SOLID WASTE MANAGEMENT							
Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2018	\$7,191,854	\$8,353,516	(\$1,161,662)	\$97,836	\$24,499	\$122,335	(9.50)
2017	6,814,867	6,880,180	(65,313)	137,435	46,068	183,503	(0.36)
2016	6,455,847	6,257,111	198,736	55,560	36,555	92,115	2.16
2015	6,794,157	5,783,831	1,010,326	66,643	27,289	93,932	10.76
2014	8,460,604	7,807,812	652,792	542,756	71,214	613,970	1.06
2013	8,231,460	6,599,687	1,631,773	943,643	125,407	1,069,050	1.53
2012	7,952,531	6,799,968	1,152,563	802,123	108,036	910,159	1.27
2011	9,028,906	6,866,219	2,162,687	758,285	151,874	910,159	2.38
2010	7,604,799	6,597,291	1,007,508	716,843	193,317	910,160	1.11
2009	7,716,409	6,812,204	904,205	677,665	232,494	910,159	0.99

(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

	2018	2017	2016	2015
Total Assessed Property Value	<u>\$5,063,837,430</u>	<u>\$4,982,902,050</u>	<u>\$4,575,792,050</u>	<u>\$4,503,689,280</u>
General Bonded Debt Outstanding:				
General Obligation Bonds	\$8,639,918	\$9,429,918	\$10,279,918	\$9,334,918
Special Assessment Bonds	215,000	285,000	355,000	420,000
Enterprise General Obligation Bonds	0	0	0	0
OWDA Loans	76,947,729	62,595,573	59,223,038	64,695,511
OPWC Loans	1,233,710	1,326,079	1,379,577	924,101
Rural Lorain County Waterline Loan	56,506	74,931	93,154	111,178
Total Gross Indebtedness	87,092,863	73,711,501	71,330,687	75,485,708
Less:				
Special Assessment Debt	(215,000)	(285,000)	(355,000)	(420,000)
Enterprise General Obligation Bonds	0	0	0	0
OWDA Loans - Enterprise Fund Revenue	(76,947,729)	(62,595,573)	(59,223,038)	(64,695,511)
OWDA Loans - Special Assessment Revenue	0	0	0	0
OPWC Loans - Enterprise Fund Revenue	(1,162,811)	(1,249,724)	(1,293,180)	(832,301)
Rural Lorain County Waterline Loan	(56,506)	(74,931)	(93,154)	(111,178)
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	(98,086)	(18,002)	(37,810)	(255,415)
Total Net Debt Applicable to Debt Limit	<u>8,612,731</u>	<u>9,488,271</u>	<u>10,328,505</u>	<u>9,171,303</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	119,095,936	117,072,551	106,894,801	105,092,232
Overall Legal Debt Limit (10 1/2 % of Assessed Valuation)	<u>125,095,936</u>	<u>123,072,551</u>	<u>112,894,801</u>	<u>111,092,232</u>
Legal Debt Margin Within 10 1/2 % Limitations	<u>\$116,483,205</u>	<u>\$113,584,280</u>	<u>\$102,566,296</u>	<u>\$101,920,929</u>
Legal Debt Margin as a Percentage of the Debt Limit	93.12%	92.29%	90.85%	91.74%
Unvoted Debt Limitation (1 % of Assessed Valuation)	<u>\$50,638,374</u>	<u>\$49,829,021</u>	<u>\$45,757,921</u>	<u>\$45,036,893</u>
Total Gross Indebtedness	87,092,863	73,711,501	71,330,687	75,485,708
Less:				
Special Assessment Debt	(215,000)	(285,000)	(355,000)	(420,000)
Enterprise General Obligation Bonds	0	0	0	0
OWDA Loans - Enterprise Fund Revenue	(76,947,729)	(62,595,573)	(59,223,038)	(64,695,511)
OWDA Loans - Special Assessment Revenue	0	0	0	0
OPWC Loans - Enterprise Fund Revenue	(1,162,811)	(1,249,724)	(1,293,180)	(832,301)
Rural Lorain County Waterline Loan	(56,506)	(74,931)	(93,154)	(111,178)
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	(98,086)	(18,002)	(37,810)	(255,415)
Net Debt Within 5 1/2 % Limitations	<u>8,612,731</u>	<u>9,488,271</u>	<u>10,328,505</u>	<u>9,171,303</u>
Unvoted Legal Debt Margin Within 5 1/2 % Limitations	<u>\$42,025,643</u>	<u>\$40,340,750</u>	<u>\$35,429,416</u>	<u>\$35,865,590</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	82.99%	80.96%	77.43%	79.64%

2014	2013	2012	2011	2010	2009
<u>\$4,427,239,670</u>	<u>\$4,560,731,680</u>	<u>\$4,546,878,020</u>	<u>\$4,509,371,310</u>	<u>\$4,786,254,620</u>	<u>\$4,722,369,830</u>
\$4,484,918	\$5,019,918	\$5,539,918	\$4,430,000	\$4,825,000	\$5,385,000
485,000	540,000	710,026	885,051	1,055,076	1,230,364
0	0	39,970	79,945	119,920	179,629
69,321,028	74,730,666	81,946,949	86,526,327	91,518,524	97,797,602
611,750	593,155	653,517	723,582	268,800	293,837
129,005	146,637	0	0	0	0
<u>75,031,701</u>	<u>81,030,376</u>	<u>88,890,380</u>	<u>92,644,905</u>	<u>97,787,320</u>	<u>104,886,432</u>
(485,000)	(540,000)	(710,026)	(885,051)	(1,055,076)	(1,230,364)
0	0	(39,970)	(79,945)	(119,920)	(179,629)
(69,321,028)	(74,613,083)	(81,610,848)	(85,983,592)	(90,756,953)	(96,828,843)
0	(109,199)	(319,626)	(518,447)	(706,314)	(883,845)
(504,264)	(545,227)	(586,190)	(627,155)	(184,738)	(193,135)
(129,005)	(146,637)	0	0	0	0
<u>(73,089)</u>	<u>(42,165)</u>	<u>(75,555)</u>	<u>(30,567)</u>	<u>(25,265)</u>	<u>(337,948)</u>
<u>4,519,315</u>	<u>5,034,065</u>	<u>5,548,165</u>	<u>4,520,148</u>	<u>4,939,054</u>	<u>5,232,668</u>
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
<u>103,180,992</u>	<u>106,518,292</u>	<u>106,171,951</u>	<u>105,234,283</u>	<u>112,156,366</u>	<u>110,559,246</u>
<u>109,180,992</u>	<u>112,518,292</u>	<u>112,171,951</u>	<u>111,234,283</u>	<u>118,156,366</u>	<u>116,559,246</u>
<u>\$104,661,677</u>	<u>\$107,484,227</u>	<u>\$106,623,786</u>	<u>\$106,714,135</u>	<u>\$113,217,312</u>	<u>\$111,326,578</u>
95.86%	95.53%	95.05%	95.94%	95.82%	95.51%
<u>\$44,272,397</u>	<u>\$45,607,317</u>	<u>\$45,468,780</u>	<u>\$45,093,713</u>	<u>\$47,862,546</u>	<u>\$47,223,698</u>
75,031,701	81,030,376	88,890,380	92,644,905	97,787,320	104,886,432
(485,000)	(540,000)	(710,026)	(885,051)	(1,055,076)	(1,230,364)
0	0	(39,970)	(79,945)	(119,920)	(179,629)
(69,321,028)	(74,613,083)	(81,610,848)	(85,983,592)	(90,756,953)	(96,828,843)
0	(109,199)	(319,626)	(518,447)	(706,314)	(883,845)
(504,264)	(545,227)	(586,190)	(627,155)	(184,738)	(193,135)
(129,005)	(146,637)	0	0	0	0
<u>(73,089)</u>	<u>(42,165)</u>	<u>(75,555)</u>	<u>(30,567)</u>	<u>(25,265)</u>	<u>(337,948)</u>
<u>4,519,315</u>	<u>5,034,065</u>	<u>5,548,165</u>	<u>4,520,148</u>	<u>4,939,054</u>	<u>5,232,668</u>
<u>\$39,753,082</u>	<u>\$40,573,252</u>	<u>\$39,920,615</u>	<u>\$40,573,565</u>	<u>\$42,923,492</u>	<u>\$41,991,030</u>
89.79%	88.96%	87.80%	89.98%	89.68%	88.92%

Medina County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2018

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Medina County			
General Obligation Bonds	\$8,923,767	100 %	\$8,923,767
Special Assessment Bonds	215,000	100	215,000
OPWC Loans	<u>70,899</u>	100	<u>70,899</u>
<i>Total Direct - Medina County</i>	<u>9,209,666</u>		<u>9,209,666</u>
Overlapping			
Cities Wholly Within the County	33,319,052	100	33,319,052
City of Rittman	608,671	3	18,260
School Districts Wholly Within the County	269,259,680	100	269,259,680
Black River Local School District	1,326,000	42	556,920
Highland Local School District	97,489,664	99	96,514,767
Rittman Exempted Village School District	6,486,171	3	194,585
Norwayne Local School District	8,171,179	8	653,694
Medina County Library	<u>13,519,993</u>	100	<u>13,519,993</u>
<i>Total Overlapping</i>	<u>430,180,410</u>		<u>414,036,953</u>
<i>Totals</i>	<u><u>\$439,390,076</u></u>		<u><u>\$423,246,619</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, 2018.

Source: Medina County Auditor

Medina County, Ohio

Principal Employers

2018 and 2009

2018		
Employer	Employees	Percentage of Total County Employment
Westfield Insurance	1,848	3.09 %
Cleveland Clinic	1,431	2.40
Medina County	1,041	1.74
MTD Products	883	1.48
Brunswick City School District	832	1.39
Medina City School District	812	1.36
Sandridge Food Corporation	668	1.12
Discount Drug Mart	509	0.85
Wadsworth City School District	487	0.82
Shiloh Industries, Incorporated	421	0.71
Total	<u>8,932</u>	<u>14.96 %</u>
Total Employment within the County	<u>59,722</u>	

2009		
Employer	Employees	Percentage of Total County Employment
Westfield Insurance	1,415	2.79 %
Medina County	1,065	2.10
RPM International, Incorporated	901	1.78
Brunswick City School District	802	1.58
Medina City School District	789	1.56
Medina General Hospital	750	1.48
Shiloh Industries, Incorporated	643	1.27
Wadsworth City School District	493	0.97
Discount Drug Mart	383	0.75
Cloverleaf Local School District	379	0.74
Total	<u>7,620</u>	<u>15.02 %</u>
Total Employment within the County	<u>50,732</u>	

Source: Medina County Economic Development Corporation

Medina County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Total Personal Income (4)	Per Capita Personal Income (1)	Median Household Income (1)	Median Age (1)
2018	179,146	\$6,122,135,404	\$34,174	\$71,595	42
2017	178,371	5,870,367,981	32,911	69,319	42
2016	177,221	5,628,538,960	31,760	66,952	40
2015	176,395	5,519,575,945	31,291	66,296	41
2014	176,029	5,405,322,503	30,707	65,951	37
2013	174,915	5,245,001,190	29,986	63,609	40
2012	173,684	5,091,025,408	29,312	64,866	36
2011	173,262	5,042,443,986	29,103	65,571	36
2010	172,332	5,015,378,196	29,103	65,571	35
2009	174,035	6,514,478,120	37,432	65,927	37

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

Number of Licensed Drivers (2)	Number of Registered Voters (3)	Number of County Employees (1) (5)	Unemployment Rate (1)	Total Assessed Property Value (1)
139,186	118,732	926	4.2 %	\$5,063,837,430
138,067	119,329	934	4.0	4,982,902,050
137,073	120,545	932	4.3	4,575,792,050
135,117	115,171	945	3.2	4,503,689,280
133,616	122,788	919	5.0	4,427,239,670
131,557	119,537	939	5.9	4,560,731,680
129,883	124,428	932	6.0	4,546,878,020
128,654	119,816	952	7.2	4,509,371,310
122,397	126,192	1,212	8.2	4,786,254,620
126,925	124,366	1,065	8.2	4,722,369,830

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

Function/Program	2018	2017	2016	2015
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices	148	136	127	129
Real Estate Assessment	3	6	4	4
Delinquent Real Estate Tax Assessment Collections	3	3	4	5
Workforce Development	0	0	0	2
Judicial				
County Offices	122	123	120	123
Community Awareness	0	0	0	0
Child Support Enforcement	27	26	27	30
Public Safety				
County Offices	146	146	143	139
Drug Enforcement	8	8	8	7
Public Works				
County Offices	14	14	14	15
Auto and Gas	46	45	45	43
Health Services				
Developmental Disabilities	154	167	181	195
ADAMH	5	5	5	5
Animal Shelter	4	5	5	5
Human Services				
Transportation	17	15	15	15
Title IV-D	6	5	5	5
Shelter Care	9	8	8	6
Public Assistance	72	73	73	72
Victim Assistance	0	0	0	0
Office for Older Adults	6	6	5	5
County Home	19	18	18	19
<i>Business-Type Activities</i>				
Sewer District	95	101	103	98
Water District	15	17	16	18
Solid Waste	7	7	6	5
Totals	926	934	932	945

Source: Medina County Auditor

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

2014	2013	2012	2011	2010	2009
127	135	142	147	180	154
6	5	13	16	10	16
5	6	6	4	7	5
2	2	2	2	2	2
116	115	109	109	143	120
0	0	0	0	3	2
31	31	32	32	33	33
138	139	136	137	144	150
7	7	7	6	6	8
14	15	15	16	16	15
46	47	46	47	55	58
180	186	179	187	271	220
5	5	5	5	5	5
5	4	4	4	6	7
15	15	8	8	55	54
6	6	6	7	6	5
4	4	4	4	7	7
70	69	68	67	78	60
0	0	0	0	2	2
5	6	6	6	22	20
19	20	20	21	33	32
96	99	101	103	100	61
16	18	17	19	23	24
6	5	6	5	5	5
<u>919</u>	<u>939</u>	<u>932</u>	<u>952</u>	<u>1,212</u>	<u>1,065</u>

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

Function/Program	2018	2017	2016	2015
General Government				
Finance Department				
Number of Budget Amendment Resolutions Passed	77	79	56	59
State and Federal Grant Funds Received	\$7,571,655	\$6,398,302	\$8,458,482	\$6,808,052
Transportation				
Number of Trips	76,742	71,548	56,100	63,750
Number of Vehicles	26	24	21	21
Vehicle Miles Per Year	516,476	526,743	450,094	497,518
Accounting				
Agency Ratings - Standard and Poor's	AA+	AA	AA	AA
Agency Ratings - Moody's Financial Services	Aa1	Aa1	Aa1	Aa1
Number of Checks/Vouchers Issued	30,649	30,015	31,895	35,540
Amount of Checks Written	\$341,247,267	\$334,556,970	\$314,680,537	\$311,866,884
Number of Receipts Issued	10,994	10,370	9,520	9,023
Number of Budget Adjustments Issued	1,706	1,770	2,086	1,494
Building				
Residential Construction Permits Issued	3,327	3,128	3,046	2,838
Commercial Construction Permits Issued	534	583	546	681
Estimated Value of Construction	\$198,609,766	\$287,136,833	\$168,532,241	\$223,990,735
Number of Permits Issued	3,861	3,711	3,592	3,519
Average Construction Costs of New Homes	\$277,374	\$306,671	\$276,897	\$303,066
Amount of Revenue Generated from Permits	\$1,261,636	\$1,310,974	\$1,241,375	\$1,376,083
Number of Contract Registrations Issued	313	414	469	416
Amount of Revenue Generated from Contract Registrations	\$31,300	\$41,400	\$46,900	\$41,600
Public Safety				
Sheriff's Department				
Number of Sheriff Promotional Test Administered	1	1	0	1
Number of Promotions from Sheriff's Certified Lists	2	0	0	1
Total Calls for Services	75,443	69,116	64,559	68,371
Number of Traffic Citations Issued	843	826	932	997
Number of Criminal Arrests	441	229	172	122
Number of Accident Reports Completed	283	249	215	216
Part 1 Offenses (Major Offenses)	501	622	611	528
Sheriff's Department Auxiliary Hours Worked	755	1,228	1,131	1,035
DUI Arrests	54	60	55	54
Number of Prisoners	4,160	3,851	3,622	3,582
Prisoner Meal Costs	\$299,894	\$268,331	\$267,393	\$259,451
Motor Vehicle Accidents	283	249	72	14
Property Damage Accidents	202	163	143	202
Gasoline Costs of Fleet	\$123,636	\$92,498	\$89,948	\$99,330
Number of Full-Time Law Enforcement Employees	58	58	54	55
Public Works				
Bridges Replaced	4	5	2	4
Culverts Replaced	19	6	11	14
Miles of Road Maintained	326	326	326	326
Number of Bridges	285	286	286	286
Number of Culverts	1,659	1,659	1,659	1,659
Number of Signals	16	16	16	16
Number of Traffic Signs	6,410	6,410	6,410	6,410
Number of Vehicles	121	122	122	123
Health Department				
Vital Statistics				
Number of Births - Certificates Filed (1)	41	463	848	920
Number of Deaths - Certificates Filed	1,367	1,314	1,222	1,218
Number of Births - Certificates Issued	7,919	6,910	6,112	5,444
Number of Deaths - Certificates Issued	7,363	6,037	7,127	6,775
Burial Permits - Certificates Issued	1,213	1,257	1,002	1,120
Dog Warden Services Calls Responded To	1,125	1,258	1,155	2,544

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.

2014	2013	2012	2011	2010	2009
62	66	62	63	70	64
\$7,870,088	\$7,199,857	\$8,765,163	\$10,134,279	\$9,842,699	\$16,570,505
59,585	134,812	106,720	102,034	101,751	103,508
23	26	24	24	24	23
468,660	713,217	654,897	379,496	689,087	662,046
AA	AA	AA	AA	AA	AA
Aa1	Aa1	Aa1	Aa1	Aa2	Aa2
30,771	30,895	33,152	33,090	32,999	36,140
\$304,573,073	\$268,490,866	\$319,726,755	\$285,841,054	\$287,023,813	\$294,970,841
8,827	9,042	8,834	8,833	8,776	9,047
1,593	1,681	1,663	1,667	1,740	1,547
2,707	2,627	2,291	1,958	2,327	2,122
565	566	531	571	560	565
\$163,840,071	\$152,531,194	\$135,690,458	\$136,048,475	\$208,846,657	\$111,002,776
3,272	3,193	2,822	2,529	2,887	2,687
\$291,764	\$270,555	\$278,847	\$249,576	\$232,326	\$200,804
\$1,098,089	\$1,072,211	\$1,063,261	\$959,397	\$1,041,663	\$702,261
447	447	457	471	354	419
\$44,700	\$44,700	\$45,700	\$47,100	\$33,700	\$37,570
0	0	1	1	1	0
0	0	2	2	0	0
67,790	74,002	78,781	47,552	26,963	55,758
554	741	1,222	1,074	956	1,694
161	227	1,321	240	333	1,200
74	70	N/A	93	147	179
225	192	1,014	164	53	299
1,135	1,976	3,847	1,607	2,112	3,965
74	100	131	69	71	93
3,402	3,428	3,385	3,242	3,084	3,088
\$250,272	\$245,481	\$262,472	\$281,542	\$240,853	\$242,818
82	70	292	160	14	56
193	178	N/A	253	147	179
\$157,149	\$182,758	\$196,196	\$142,309	\$138,825	\$139,337
55	55	57	53	56	64
3	2	2	3	4	2
10	7	15	17	25	19
327	327	327	327	327	327
286	286	286	286	286	286
1,659	1,659	1,659	1,659	1,659	1,659
16	16	16	16	16	16
6,410	6,410	6,634	6,634	6,634	6,634
123	123	124	124	124	124
943	906	944	1,029	950	1,244
1,207	1,139	1,193	1,168	1,043	990
5,474	5,730	6,253	4,796	3,352	3,345
5,776	6,321	6,759	5,758	5,190	5,189
1,050	953	821	852	750	695
3,108	3,409	3,756	4,609	4,437	4,151

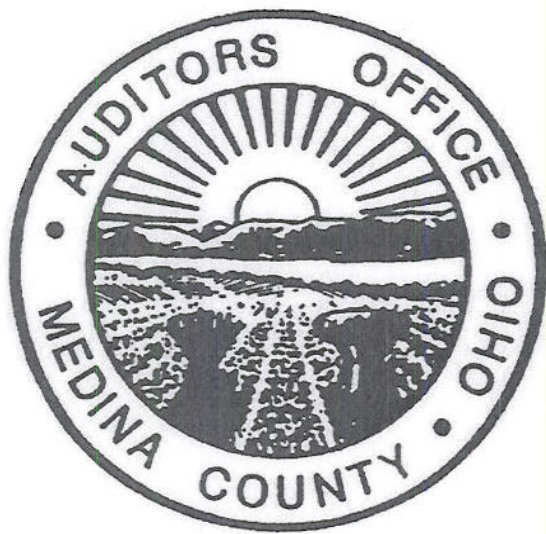
Medina County, Ohio
Capital Assets Statistics by Function/Program
Last Ten Years

	2018	2017	2016	2015
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices				
Vehicles	16	20	21	23
Real Estate Assessment				
Vehicles	2	2	2	2
Judicial				
County Offices				
Vehicles	5	4	4	4
Public Safety				
County Offices				
Vehicles	11	11	11	10
Probation Services				
Vehicles	0	0	0	0
Sheriff's Grant				
Vehicles	32	34	32	40
Public Works				
County Engineer				
Vehicles	65	64	66	69
Health Services				
Developmental Disabilities				
Vehicles	33	37	37	35
Dog and Kennel				
Vehicles	2	2	3	3
Human Services				
County Offices				
Vehicles	23	23	23	21
Public Assistance				
Vehicles	1	1	1	2
<i>Business-Type Activities</i>				
Sewer District				
Vehicles	52	70	64	62
Water District				
Vehicles	12	11	11	11
Solid Waste				
Vehicles	7	16	15	15

Source: Medina County Auditor

2014	2013	2012	2011	2010	2009
22	23	23	22	23	23
2	2	2	2	3	3
3	3	3	3	1	1
10	10	8	0	2	2
0	0	0	0	1	1
38	37	39	44	47	47
64	62	59	57	63	63
35	34	34	34	33	33
3	3	3	4	3	3
24	26	27	27	29	29
2	2	2	2	4	4
67	71	70	73	71	71
14	14	9	9	9	9
29	29	30	30	25	25

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OHIO AUDITOR OF STATE
KEITH FABER



MEDINA COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
OCTOBER 8, 2019**