

Medina County, Ohio



COMPREHENSIVE ANNUAL FINANCIAL REPORT

*FOR THE YEAR ENDED
DECEMBER 31, 2020*

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



Mike Kovack
Medina County Auditor

Prepared by
The Medina County Auditor's Office

INTRODUCTORY SECTION

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

MIKE KOVACK

144 North Broadway St. • Medina, Ohio 44256

July 28, 2021

To the Citizens of Medina County,

As Medina County Auditor, I am pleased to once again present Medina County's Comprehensive Annual Financial Report for the year ended December 31, 2020. This report conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and is reported as promulgated by GASB Statement No. 34. Responsibility for the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rests with the County Auditor. To the best of my knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly and completely the financial position and results of the county's financial activities.

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

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

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

Profile of the Government

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

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

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

Local Economy

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

Medina County is located in northeast Ohio and is part of the greater Cleveland and Akron metropolitan areas. In 2001, the population of the County was 154,630. By 2020, the population had grown to 184,670. The area is 425 square miles. Medina County includes the entire boundaries of three cities, six villages, and seventeen townships.

Medina County has the sixth lowest poverty rate (only 6.5 percent) in the State and has the fifth highest median family income in Ohio at \$76,600. Medina County is also one of the fastest growing counties in the State, currently ranking 16th in population. Much of our growth is due to the proximity to the interstate systems, coupled with our experienced workforce, cooperative business environment and outstanding public schools.

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

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

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

Long-Term Financial Planning

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

Relevant Financial Policies

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

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

Major Initiatives

Current Projects

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

The Medina County Port Authority has partnered with Lit Communities to create a residential network, named Medina Fiber. This network will provide a fiber-based, residential high-speed network to the residents of Medina County. This fiber-to-the-home network brings not only voice, internet and video content, but also telemedicine and smart-home applications at an affordable price. Medina Fiber will use existing Medina County fiber network backbone infrastructure to connect neighborhoods across the County. The goal of Medina Fiber is to support community programs that enhance residents' quality of life and form a foundation for telecommuting, distance learning, and municipal services. Lit Communities plans to invest \$50 million into this project and started constructing the required infrastructure in March of 2021.

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

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

The Medina County Auditor's Office

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

Real Estate The Medina County Auditor's Office serves as the assessor of all property within Medina County and, under Ohio law, must view and appraise each of the more than 84,000 parcels of real estate in the County every six years.

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

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

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

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

Independent Audit

The Auditor of State's Office, has issued an unmodified ("clean") opinion on the Medina County financial statements for year ended December 31, 2020. The Independent Auditor's report is located at the front of the financial section of this report.

GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Medina County, Ohio, for its comprehensive annual financial report for the year ended December 31, 2019. This marked the thirty-fifth consecutive year that the County has received this award.

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

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

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

Acknowledgments

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

I would also like to recognize the cooperation of each of the agencies and departments of the County, especially Scott Miller, County Administrator, and Amy Lyons-Galvin, Assistant County Administrator.

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

Sincerely,

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

MIKE E. KOVACK
Medina County Auditor

*Medina County, Ohio
Elected Officials*

December 31, 2020

Board of County Commissioners

Patricia G. Geissman, President

Colleen Swedyk

William Hutson

Mike Kovack

Auditor

David Wadsworth

Clerk of Courts

Dr. Lisa Deranek

Coroner

Andrew Conrad

Engineer

Steven Forrest Thompson

Prosecutor

Joseph Salzgeber

Recorder

Tom Miller

Sheriff

John Burke

Treasurer

Common Pleas Court Judges

General

Joyce V. Kimbler

Christopher Collier

Domestic Relations

Mary Kovack

Probate and Juvenile Court

Kevin Dunn

Medina County, Ohio Organizational Chart December 31, 2020





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Medina County
Ohio**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

OHIO AUDITOR OF STATE KEITH FABER



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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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Achievement Center Fund, School Sales Tax Fund, and Public Assistance Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 32 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we will also issue our report dated July 28, 2021, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

July 28, 2021

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

The discussion and analysis of Medina County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2020. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter, financial statements and notes to the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2020 are:

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

Using this Comprehensive Annual Financial Report

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

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

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

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

While this document contains the information about funds used by the County to provide programs and activities for our citizens, the view of the County as a whole looks at all financial transactions and asks the question: "How did we do financially during 2020?" The statement of net position and the statement of activities answer this question; these statements include all (non-fiduciary) assets and deferred outflows of resources and liabilities and deferred inflows of resources using the full accrual basis of accounting similar to the accounting used by private-sector companies. The full accrual basis of accounting method took into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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

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

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

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

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

Reporting on the County's Most Significant Funds

Fund Financial Statements

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

Governmental Funds

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

Proprietary Funds

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

The County as a Whole

The statement of net position looks at the County as a whole. Table 1 provides a summary of the County's net position for 2020 compared to 2019.

Medina County, Ohio
Management's Discussion and Analysis
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Table 1
Net Position (continued)

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

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The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2020. GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the “employment exchange” – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange; however, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

Total assets increased in 2020, primarily due to increases in capital assets, cash, and property taxes receivable. Capital assets increased for governmental activities primarily due to achievement center improvements and bridges and culverts infrastructure. Capital assets for business-type activities increased due to sewer and water line additions. Cash increased for governmental activities primarily due to increased property taxes, sales taxes, and intergovernmental revenues. Cash increased for business-type activities due to increased charges for services and operating and capital grants and contributions. Property taxes receivable increased due to a new social services levy, as well as higher assessed values.

Total liabilities decreased primarily due to decreases related to the net pension liability. The decreases represents the County's proportionate share of the OPERS traditional and combined plans' and the STRS plan's unfunded benefits. Changes in pension benefits, contribution rates, and return on investments affect the balance of the liabilities. Liabilities related to long-term debt also decreased during the year.

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

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

Table 2
Changes in Net Position (continued)

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

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Governmental Activities

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

Total 2020 governmental activities expenses for the County decreased by \$7,165,062. Most of the decreases were due to the net pension/OPEB liabilities. In addition, public safety, public works, and health expenses also decreased due to lower personal services and contractual services. These three expense categories accounted for \$63,974,262 in expenses, out of \$135,364,159 in total expenses, for the governmental activities; just over half of the expenses were covered by direct charges to users of the services and grants. A portion of those charges are for fees charged for septic and solid waste sites and for the collection of license and permit fees throughout the County.

Business-Type Activities

Business-type activities 2020 revenues for the County increased from 2019. The increase was largely due to increased program revenues, as capital grants and contributions increased due to an increase in developer-donated sewer and water lines during the year. These funds also received operating grants in 2020 due to COVID-19 related funding.

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

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

Table 3
Governmental Activities

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

Of the County's \$135,364,159 in governmental expenses, \$70,282,033 was covered by program revenues consisting of charges for services, operating grants and contributions and capital grants and contributions. The remaining expenses had to be paid from property and sales taxes, property transfer taxes, unrestricted grants, interest and miscellaneous revenues.

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The County's Funds

Governmental Funds

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

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

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

The achievement center revenues, with the majority being property taxes, allowed for the operations of a school for the developmentally disabled. Although this fund's revenues decreased slightly, expenditures significantly decreased due to a decrease in personal services and contractual services expenditures.

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

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

Business-Type Funds

The County has three business-type activities funds: Medina County sewer district, Medina County water district and solid waste management. Total net position increased overall from 2019 to 2020; however, the solid waste management individually had a decrease, although revenues increased over the prior year, narrowing the operating deficit.

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

General Fund Budgeting Highlights

The County's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the general fund. During the course of 2020, the County amended its general fund budget several times. At the direction of County Commissioners, all capital projects and requests for capital type purchases must be reviewed and approved individually by the Commissioners, although the County's legal level of control is at the object level for all funds and any budget modifications may only be made by resolution of the County Commissioners.

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

During the course of 2020, the County closely monitored its final budgeted projections. While the Budget Commission processed multiple adjustments to both the original estimated revenues and original appropriations, these changes decreased estimated revenues and other sources and appropriations and other uses by \$8,834,457 and \$4,249,501, respectively.

Certain revenue line items had increases of actual revenue being brought into the County, as compared to what was projected. For the general fund, final budgeted revenues were \$42,128,800 and actual revenue collections were \$47,867,630. The increase was due to the receipt of increased revenues of most line items. Actual expenditures were \$5,172,895 less than final budgeted appropriations due to the County spending less on personal services and contractual services than projected.

Capital Assets and Debt Administration

Capital Assets

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

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

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

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

Debt Administration

On December 31, 2020, Medina County had various general obligation and special assessment bonds outstanding. In the event of payment default by the property owner for the special assessments, the County would be responsible for the debt service payments. All bonds are backed by the full faith and credit of the County. The County also had various loans outstanding with OPWC and OWDA, as well as a Rural Lorain County water loan.

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During 2020, Medina County's governmental long-term debt decreased as the County paid down debt with no new issuances. Business-type activities saw a decrease due to debt service exceeding new issuances. The loan proceeds are being used for the sewer anaerobic digester, sewer replacements, water line relocation and tower painting projects, and solid waste building improvements. They are being repaid primarily from charges for services from the business-type activities funds and a portion of the debt is also being repaid from special assessments charged to the benefited property owners.

The County had an overall debt margin of \$143,898,112 and an unvoted debt margin of \$54,329,970.

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

Current Financial Related Activities

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

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

Contacting the County Auditor's Office

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

Basic Financial Statements

Medina County, Ohio
Statement of Net Position
December 31, 2020

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

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

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Activities
For the Year Ended December 31, 2020

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

General Revenues

Property Taxes Levied for:
 General Purposes
 Debt Service
 Achievement Center
 ADAMH Board
 Children's Services
 Convention and Visitors Bureau
 County Home
 DRETAC
 Drug Enforcement
 Office for Older Adults
 Social Services
Sales Taxes Levied for:
 General Purposes
 Achievement Center
 School Sales Tax
Property Transfer Taxes
Grants and Entitlements not
 Restricted to Specific Programs
Interest
Equity Gain on Joint Venture
Miscellaneous

Total General Revenues

Change in Net Position

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

Net Position End of Year

See accompanying notes to the basic financial statements

| Net (Expense) Revenue and Changes in Net Position | | | |
|---|--------------------------|----------------------|------------------------------|
| Primary Government | | | Component Unit |
| Governmental Activities | Business-Type Activities | Total | Medina County Port Authority |
| (\$23,958,034) | \$0 | (\$23,958,034) | \$0 |
| (9,055,055) | 0 | (9,055,055) | 0 |
| (14,553,038) | 0 | (14,553,038) | 0 |
| 986,625 | 0 | 986,625 | 0 |
| (13,257,690) | 0 | (13,257,690) | 0 |
| (4,536,236) | 0 | (4,536,236) | 0 |
| (218,546) | 0 | (218,546) | 0 |
| (181,227) | 0 | (181,227) | 0 |
| (308,925) | 0 | (308,925) | 0 |
| <u>(65,082,126)</u> | <u>0</u> | <u>(65,082,126)</u> | <u>0</u> |
| 0 | 6,805,757 | 6,805,757 | 0 |
| 0 | 9,618,823 | 9,618,823 | 0 |
| 0 | (372,353) | (372,353) | 0 |
| <u>0</u> | <u>16,052,227</u> | <u>16,052,227</u> | <u>0</u> |
| <u>(65,082,126)</u> | <u>16,052,227</u> | <u>(49,029,899)</u> | <u>0</u> |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>(539,664)</u> |
| 12,367,589 | 0 | 12,367,589 | 0 |
| 966,001 | 0 | 966,001 | 0 |
| 17,305,070 | 0 | 17,305,070 | 0 |
| 1,532,301 | 0 | 1,532,301 | 0 |
| 2,553,834 | 0 | 2,553,834 | 0 |
| 215,729 | 0 | 215,729 | 0 |
| 903,093 | 0 | 903,093 | 0 |
| 234,724 | 0 | 234,724 | 0 |
| 1,580,438 | 0 | 1,580,438 | 0 |
| 1,021,534 | 0 | 1,021,534 | 0 |
| 279,754 | 0 | 279,754 | 0 |
| 14,868,685 | 0 | 14,868,685 | 0 |
| 17,933 | 0 | 17,933 | 0 |
| 14,864,771 | 0 | 14,864,771 | 0 |
| 3,115,731 | 0 | 3,115,731 | 0 |
| 5,672,507 | 0 | 5,672,507 | 0 |
| 3,442,652 | 0 | 3,442,652 | 6,455 |
| 0 | 35,825 | 35,825 | 0 |
| 2,690,029 | 0 | 2,690,029 | 69,410 |
| <u>83,632,375</u> | <u>35,825</u> | <u>83,668,200</u> | <u>75,865</u> |
| 18,550,249 | 16,088,052 | 34,638,301 | (463,799) |
| <u>42,532,227</u> | <u>224,307,413</u> | <u>266,839,640</u> | <u>(6,449,596)</u> |
| <u>\$61,082,476</u> | <u>\$240,395,465</u> | <u>\$301,477,941</u> | <u>(\$6,913,395)</u> |

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

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

See accompanying notes to the basic financial statements

Medina County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2020*

| | |
|--|---------------------|
| Total Governmental Funds Balances | \$96,194,220 |
| <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. | 74,501,453 |
| Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds: | |
| Delinquent Property Taxes | 1,372,574 |
| Charges for Services | 188,580 |
| Fines and Forfeitures | 12,108 |
| Intergovernmental | 6,935,131 |
| Special Assessments | 3,869,956 |
| Loan Interest from Component Unit | 238,548 |
| Total | 12,616,897 |
| Internal service funds are used by management to charge the costs of insurance and workers' compensation to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position: | |
| Net Position | 991,594 |
| Internal Balances | (38,937) |
| Compensated Absences | 3,732 |
| Total | 956,389 |
| In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental fund, an interest expenditure is reported when due. | (20,892) |
| Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds: | |
| General Obligation Bonds | (7,222,560) |
| Special Assessment Bonds | (60,000) |
| OPWC Loans | (64,128) |
| Capital Lease | (514,875) |
| Compensated Absences | (7,315,707) |
| Deferred Charge on Refunding | 13,800 |
| Total | (15,163,470) |
| The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds: | |
| Net Pension Asset | 807,313 |
| Deferred Outflows - Pension | 9,890,114 |
| Net Pension Liability | (61,218,232) |
| Deferred Inflows - Pension | (15,768,374) |
| Total | (66,289,179) |
| The net OPEB liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds: | |
| Net OPEB Asset | 188,494 |
| Deferred Outflows - OPEB | 6,511,970 |
| Net OPEB Liability | (40,714,786) |
| Deferred Inflows - OPEB | (7,698,620) |
| Total | (41,712,942) |
| Net Position of Governmental Activities | \$61,082,476 |

See accompanying notes to the basic financial statements

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

| | General | Achievement Center | School Sales Tax | Public Assistance | Other Governmental Funds | Total Governmental Funds |
|--|---------------------|-----------------------|---------------------|----------------------|--------------------------------|--------------------------------|
| Revenues | | | | | | |
| Property and Other Taxes | \$12,083,314 | \$16,811,203 | \$0 | \$0 | \$9,024,459 | \$37,918,976 |
| Sales Taxes | 14,868,685 | 17,933 | 14,864,771 | 0 | 0 | 29,751,389 |
| Property Transfer Taxes | 2,518,094 | 0 | 0 | 0 | 597,637 | 3,115,731 |
| Charges for Services | 8,239,231 | 5,324 | 0 | 11,396 | 6,733,362 | 14,989,313 |
| Licenses and Permits | 1,102,380 | 0 | 0 | 0 | 0 | 1,102,380 |
| Fines and Forfeitures | 331,295 | 0 | 0 | 0 | 44,554 | 375,849 |
| Intergovernmental | 5,775,811 | 6,635,116 | 0 | 6,019,404 | 41,204,250 | 59,634,581 |
| Special Assessments | 0 | 0 | 0 | 0 | 434,146 | 434,146 |
| Interest | 3,644,053 | 0 | 0 | 0 | 112,571 | 3,756,624 |
| Rentals | 3,320 | 0 | 0 | 0 | 583,037 | 586,357 |
| Donations | 0 | 13,755 | 0 | 9,071 | 329,033 | 351,859 |
| Other | 1,494,480 | 94,551 | 0 | 141,440 | 697,536 | 2,428,007 |
| <i>Total Revenues</i> | <u>50,060,663</u> | <u>23,577,882</u> | <u>14,864,771</u> | <u>6,181,311</u> | <u>59,760,585</u> | <u>154,445,212</u> |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | 11,568,395 | 0 | 14,597,878 | 0 | 2,444,430 | 28,610,703 |
| Judicial | 9,679,992 | 0 | 0 | 0 | 4,035,567 | 13,715,559 |
| Public Safety | 14,457,790 | 0 | 0 | 0 | 10,524,530 | 24,982,320 |
| Public Works | 468,051 | 0 | 0 | 0 | 10,082,325 | 10,550,376 |
| Health | 0 | 19,144,014 | 0 | 0 | 5,662,058 | 24,806,072 |
| Human Services | 1,373,793 | 0 | 0 | 6,376,524 | 11,962,157 | 19,712,474 |
| Economic Development and Assistance | 55,000 | 0 | 0 | 0 | 4,602,740 | 4,657,740 |
| Capital Outlay | 0 | 0 | 0 | 0 | 5,513,553 | 5,513,553 |
| Intergovernmental | 266,300 | 0 | 0 | 0 | 0 | 266,300 |
| Debt Service: | | | | | | |
| Principal Retirement | 246,184 | 0 | 0 | 0 | 927,696 | 1,173,880 |
| Interest and Fiscal Charges | 22,895 | 0 | 0 | 0 | 306,154 | 329,049 |
| <i>Total Expenditures</i> | <u>38,138,400</u> | <u>19,144,014</u> | <u>14,597,878</u> | <u>6,376,524</u> | <u>56,061,210</u> | <u>134,318,026</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>11,922,263</u> | <u>4,433,868</u> | <u>266,893</u> | <u>(195,213)</u> | <u>3,699,375</u> | <u>20,127,186</u> |
| Other Financing Sources (Uses) | | | | | | |
| Sale of Capital Assets | 11,281 | 0 | 0 | 0 | 13,400 | 24,681 |
| Transfers In | 0 | 0 | 0 | 178,523 | 3,961,150 | 4,139,673 |
| Transfers Out | (822,116) | (2,958,040) | 0 | (1,496) | (358,021) | (4,139,673) |
| <i>Total Other Financing Sources (Uses)</i> | <u>(810,835)</u> | <u>(2,958,040)</u> | <u>0</u> | <u>177,027</u> | <u>3,616,529</u> | <u>24,681</u> |
| <i>Net Change in Fund Balances</i> | 11,111,428 | 1,475,828 | 266,893 | (18,186) | 7,315,904 | 20,151,867 |
| <i>Fund Balances Beginning of Year - Restated (See Note 3)</i> | <u>16,705,271</u> | <u>24,935,521</u> | <u>2,183,937</u> | <u>660,043</u> | <u>31,557,581</u> | <u>76,042,353</u> |
| <i>Fund Balances End of Year</i> | <u>\$27,816,699</u> | <u>\$26,411,349</u> | <u>\$2,450,830</u> | <u>\$641,857</u> | <u>\$38,873,485</u> | <u>\$96,194,220</u> |

See accompanying notes to the basic financial statements

Medina County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2020*

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

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

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

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

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

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. (24,806)

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

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

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

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

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

Compensated absences expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as an expenditure in governmental funds. (911,018)

The internal service funds used by management to charge the costs of insurance and workers' compensation to individual funds are not reported in the entity-wide statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental activities:

| | | |
|------------------------|----------------|---------|
| Change in Net Position | 644,229 | |
| Internal Balances | (45,669) | |
| Compensated Absences | (3,958) | |
| Total | 594,602 | 594,602 |

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

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

Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB liabilities/assets are reported as pension/OPEB expense in the statement of activities:

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

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

Medina County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Achievement Center Fund
For the Year Ended December 31, 2020*

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

See accompanying notes to the basic financial statements

Medina County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
School Sales Tax Fund
For the Year Ended December 31, 2020*

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

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

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

38,937

Net position of business-type activities

\$240,395,465

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

| | Business-Type Activities | | | Total | Governmental Activities - Internal Service |
|---|---------------------------------|---------------------------------|---------------------------|--------------------|--|
| | Medina County Sewer District | Medina County Water District | Solid Waste Management | | |
| Operating Revenues | | | | | |
| Charges for Services | \$19,345,128 | \$13,163,863 | \$8,189,531 | \$40,698,522 | \$13,175,752 |
| Other | 0 | 0 | 0 | 0 | 262,022 |
| <i>Total Operating Revenues</i> | <u>19,345,128</u> | <u>13,163,863</u> | <u>8,189,531</u> | <u>40,698,522</u> | <u>13,437,774</u> |
| Operating Expenses | | | | | |
| Personal Services | 6,690,368 | 1,860,220 | 409,428 | 8,960,016 | 380,324 |
| Materials and Supplies | 1,684,404 | 597,939 | 43,424 | 2,325,767 | 623 |
| Contractual Services | 2,747,417 | 4,125,925 | 7,632,850 | 14,506,192 | 3,009,753 |
| Claims | 0 | 0 | 0 | 0 | 9,128,073 |
| Other Operating Expenses | 594,006 | 237,167 | 178,190 | 1,009,363 | 274,772 |
| Depreciation | 5,614,584 | 2,849,307 | 269,852 | 8,733,743 | 0 |
| <i>Total Operating Expenses</i> | <u>17,330,779</u> | <u>9,670,558</u> | <u>8,533,744</u> | <u>35,535,081</u> | <u>12,793,545</u> |
| <i>Operating Income (Loss)</i> | <u>2,014,349</u> | <u>3,493,305</u> | <u>(344,213)</u> | <u>5,163,441</u> | <u>644,229</u> |
| Non-Operating Revenues (Expense) | | | | | |
| Federal and State Subsidies | 106,157 | 45,721 | 8,477 | 160,355 | 0 |
| Equity Gain on Joint Venture | 0 | 35,825 | 0 | 35,825 | 0 |
| Interest and Fiscal Charges | (1,531,280) | (808,526) | (38,662) | (2,378,468) | 0 |
| <i>Total Non-Operating Revenue (Expense)</i> | <u>(1,425,123)</u> | <u>(726,980)</u> | <u>(30,185)</u> | <u>(2,182,288)</u> | <u>0</u> |
| <i>Income (Loss) Before Capital Contributions</i> | 589,226 | 2,766,325 | (374,398) | 2,981,153 | 644,229 |
| Capital Contributions | 6,176,930 | 6,884,300 | 0 | 13,061,230 | 0 |
| <i>Change in Net Position</i> | 6,766,156 | 9,650,625 | (374,398) | 16,042,383 | 644,229 |
| <i>Net Position Beginning of Year</i> | <u>123,949,178</u> | <u>92,272,131</u> | <u>8,092,836</u> | <u>224,314,145</u> | <u>347,365</u> |
| <i>Net Position End of Year</i> | <u>\$130,715,334</u> | <u>\$101,922,756</u> | <u>\$7,718,438</u> | <u>240,356,528</u> | <u>\$991,594</u> |

Some amounts reported for business-type activities in the statement of activities are different because their share of the change in internal service fund assets and liabilities is included.

45,669

Change in net position of business-type activities

\$16,088,052

See accompanying notes to the basic financial statements

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

| | Business-Type Activities | | | Totals | Governmental Activities - Internal Service |
|---|---------------------------------|---------------------------------|---------------------------|---------------------|--|
| | Medina County Sewer District | Medina County Water District | Solid Waste Management | | |
| Increase (Decrease) in Cash and Cash Equivalents | | | | | |
| Cash Flows from Operating Activities | | | | | |
| Cash Received from Customers | \$19,331,387 | \$12,884,308 | \$7,922,638 | \$40,138,333 | \$0 |
| Cash Received from Interfund Services Provided | 0 | 0 | 0 | 0 | 13,175,752 |
| Other Cash Receipts | 0 | 0 | 0 | 0 | 262,022 |
| Cash Paid to Employees | (6,702,438) | (1,668,631) | (398,440) | (8,769,509) | (397,090) |
| Cash Paid to Suppliers for Goods and Services | (4,610,483) | (4,596,610) | (7,727,071) | (16,934,164) | (2,875,822) |
| Cash Paid for Claims | 0 | 0 | 0 | 0 | (9,754,428) |
| Other Cash Payments | (594,006) | (237,167) | (178,190) | (1,009,363) | (274,772) |
| <i>Net Cash Provided by (Used for) Operating Activities</i> | <u>7,424,460</u> | <u>6,381,900</u> | <u>(381,063)</u> | <u>13,425,297</u> | <u>135,662</u> |
| Cash Flows from Capital and Related Financing Activities | | | | | |
| Federal and State Subsidies | 106,157 | 45,721 | 8,477 | 160,355 | 0 |
| Capital Contributions | 1,042,890 | 557,244 | 0 | 1,600,134 | 0 |
| Payments for Capital Acquisition | (1,279,004) | (3,071,367) | (283,709) | (4,634,080) | 0 |
| OWDA Loans Issued | 0 | 2,395,552 | 274,352 | 2,669,904 | 0 |
| OPWC Loans Issued | 181,911 | 0 | 0 | 181,911 | 0 |
| Principal Paid on OWDA Loans | (4,775,453) | (3,634,785) | (135,315) | (8,545,553) | 0 |
| Interest Paid on OWDA Loans | (1,531,280) | (808,104) | (38,662) | (2,378,046) | 0 |
| Principal Paid on OPWC Loans | (74,667) | (16,794) | 0 | (91,461) | 0 |
| Principal Paid on Rural Lorain Loan | 0 | (18,835) | 0 | (18,835) | 0 |
| Interest Paid on Rural Lorain Loan | 0 | (630) | 0 | (630) | 0 |
| <i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i> | <u>(6,329,446)</u> | <u>(4,551,998)</u> | <u>(174,857)</u> | <u>(11,056,301)</u> | <u>0</u> |
| Increase (Decrease) in Cash and Cash Equivalents | 1,095,014 | 1,829,902 | (555,920) | 2,368,996 | 135,662 |
| <i>Cash and Cash Equivalents Beginning of Year</i> | <u>21,812,581</u> | <u>4,759,036</u> | <u>1,963,048</u> | <u>28,534,665</u> | <u>2,265,443</u> |
| <i>Cash and Cash Equivalents End of Year</i> | <u>\$22,907,595</u> | <u>\$6,588,938</u> | <u>\$1,407,128</u> | <u>\$30,903,661</u> | <u>\$2,401,105</u> |

(continued)

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

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

Noncash Activities:

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

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2020

Assets

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

Total Assets 306,474,769

Liabilities

| | |
|--|-------------------|
| Accounts Payable and Other Liabilities | 1,077,053 |
| Intergovernmental Payable | <u>15,195,345</u> |

Total Liabilities 16,272,398

Deferred Inflows of Resources

| | |
|----------------|--------------------|
| Property Taxes | <u>265,915,810</u> |
|----------------|--------------------|

Net Position

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

See accompanying notes to the basic financial statements

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

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

See accompanying notes to the basic financial statements

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

Note 1 – Reporting Entity

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

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

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

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

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

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

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

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

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

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

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

Information in the following notes to the basic financial statements is applicable to the primary government. Information for the component unit is presented in Note 31.

Note 2 – Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

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

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

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

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

Fund Accounting

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Measurement Focus

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

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

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

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

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

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

Basis of Accounting

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

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

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

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

Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources include a deferred charge on refunding, pension, and OPEB reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension and OPEB plans are explained in Notes 27 and 28.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December

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

31, 2020, but which were levied to finance 2021 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, charges for services, fines and forfeitures, intergovernmental grants, and special assessments. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 19. Deferred inflows of resources related to pension and OPEB are reported on the government-wide statement of net position (See Notes 27 and 28).

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

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

Budgetary Data

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

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

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

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

Cash and Investments

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

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

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

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

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

During 2020, investments were limited to first American funds treasury obligations, federal national mortgage association bonds, federal home loan bank bonds, federal farm credit bank bonds, federal home loan mortgage corporation bonds, negotiable certificates of deposit, commercial paper, treasury notes, foreign holdings, municipal holdings, and STAR Ohio. Investments, except for commercial paper and STAR Ohio, are reported at fair value. The County's commercial paper is measured at amortized cost, as it is a highly liquid debt instrument with a remaining maturity at the time of purchase of less than one year.

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

For 2020, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates; however, twenty-four hours advance notice is appreciated for deposits and withdrawals of \$100 million or more. STAR Ohio reserves the right to limit the transactions to \$100 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2020 amounted to \$3,644,053, which includes \$3,181,401 assigned from other County funds.

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

Restricted Assets

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

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

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.

Contributions of Capital

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

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

Interfund Balances

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

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

Compensated Absences

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

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

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

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

Pensions/Other Postemployment Benefits (OPEB)

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

Accrued Liabilities and Long-Term Obligations

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

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

Net Position

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

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

Fund Balance

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

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

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

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

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the Commissioners. In the general fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by County Resolution, or by State Statute. State statute authorized the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioners assigned fund balance to cover a gap between 2021’s estimated revenues and appropriated budget.

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

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

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

Operating Revenues and Expenses

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

Interfund Activity

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

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

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

Premiums

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

Deferred Charges on Refunding

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

Estimates

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

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

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

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

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

Note 4 – Accountability and Compliance

Accountability

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

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

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

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

Compliance

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

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

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

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

Special Revenue Funds:

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

Debt Service Fund:

| | |
|------------------------------------|--------|
| Special Assessment Bond Retirement | 60,443 |
|------------------------------------|--------|

These cash deficits are a result of monies being expended with the expectation that the County will be reimbursed during 2021.

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

Note 5 – Budgetary Basis of Accounting

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

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

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

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

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

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

Note 6 – Deposits and Investments

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

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

3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of this state or the political subdivisions of this state, provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in (1) or (2) above; commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value, within certain limitations;
9. Up to forty percent of the County's average portfolio, if training requirements have been met in either of the following:
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation, which mature within 270 days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate five percent of interim monies available for investment at the time of purchase.
 - b. Bankers' acceptances of banks that are insured by the federal deposit insurance corporation and that mature not later than 180 days after purchase.
10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. or any state provided the notes are rated in the three highest categories by at least two nationally recognized standard rating services at the time of purchase and the notes mature not later than three years after purchase;
11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and,
12. Up to two percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government, subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

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

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

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

Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At December 31, 2020, \$1,286,131 of the County's total bank balance of \$35,858,809 was exposed to custodial credit risk because those deposits were uninsured and uncollateralized. Two of the County's financial institutions participate in the Ohio Pooled Collateral System (OPCS) and were approved for a reduced collateral floor of 50 percent, resulting in the uninsured and uncollateralized balance.

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

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

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

At December 31, 2020, the County's Achievement Center special revenue fund had a cash balance of \$88,627 with NEON, a jointly governed organization (See Note 21). The money is held by NEON in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments with NEON as a whole may be obtained from their audit report. To obtain financial information, write to the North East Ohio Network, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515-1895.

Investments

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

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

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

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The preceding chart identifies the County's recurring fair value measurements as of December 31, 2020. The first American funds treasury obligations investment is measured at fair value and is valued using quoted market prices (Level 1 inputs). The County's remaining investments measured are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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

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

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

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

Note 7 – Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2020 for real and public utility property taxes represents collections of 2019 taxes.

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

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2020 public utility property taxes which became a lien December 31, 2019, are levied after October 1, 2020, and are collected in 2021 with real property taxes.

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

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

| Category | Assessed Value |
|--------------------------|-----------------|
| Real Estate | |
| Residential/Agricultural | \$4,750,901,140 |
| Other Real Estate | 908,996,440 |
| Personal Property | |
| Public Utility | 411,311,900 |
| Total Valuation | \$6,071,209,480 |

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various custodial funds of the County. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2020, and for which there is an enforceable claim. In governmental funds, the portion of the receivable not levied to finance 2020 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue, while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Note 8 – Sales and Use Tax

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

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

Note 9 – Receivables

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

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

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

In order to enhance the security for the Port Authority's Series 2010 Bonds related to the construction of its fiber optic cable network, the County has entered into a Bond Reserve Fund Non-Tax Revenue Contribution Agreement with the Port Authority, a discreetly presented component unit of the County. According to the terms of this agreement, the County will contribute, subject to appropriation, Non-Tax Revenues of the County in an amount sufficient to restore the balance in the Port Authority's Bond Reserve Fund to the Bond Reserve Requirement in the event that the Trustee draws amounts from the Bond Reserve Fund to pay Bond Service Charges on the Series 2010 Bonds when due, all in accordance with this Agreement and Trust Indenture. The Port Authority agrees to repay the County, with interest at a rate per annum based on the net average cost of funds to the Port Authority on the Series 2010 Bonds provided. All principal and interest shall be due and payable on June 1, 2031. As of year-end, the outstanding balance of the Port Authority's Series 2010 Bonds was \$9,990,000. The total amount contributed by the general fund of the County was \$6,639,338 at December 31, 2020, of which all is due in more than one year. Outstanding amounts will require repayment at an interest rate of 5.42 percent. The balance outstanding at December 31, 2020, includes accumulated interest of \$1,098,859, of which \$797,203 is the County's portion. To date, the County has not received any payments from the Port Authority. The entire balance is due in more than one year and is considered collectible in full.

The revolving loan program fund loaned monies to various businesses and has a receivable of \$315,290, of which \$271,312 is due in more than one year.

A summary of the principal items of intergovernmental receivables follows:

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

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

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

Note 10 – Tax Abatements

As of December 31, 2020, 9 subdivisions within the County provide tax abatements through Community Reinvestment Area (CRA) Tax Abatements.

Community Reinvestment Area (CRA)

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

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

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

Note 11 – Federal Food Stamp Program

The County's Department of Job and Family Services (Welfare) distributes, through contracting issuance centers, Federal food stamps to entitled recipients within Medina County. The receipt and issuance of these stamps have the characteristics of Federal "grants"; however, Job and Family Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. No activity was reported in 2020 due to the installation of an automated system.

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

Note 12 – Capital Assets

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

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

* Depreciation expense was charged to governmental functions as follows:

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

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

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

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

Note 13 – Risk Management

Property and Liability

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2020, the County contracted with County Risk Sharing Authority, Incorporated (CORSA), a risk sharing pool (See Note 22), for liability and property insurance, medical/professional liability at the County Home, and coverage of foster parents. Coverage provided by CORSA is as follows:

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

| | <u>Limits of Coverage</u> |
|--|---------------------------|
| General Liability | \$1,000,000 |
| Law Enforcement Professional Liability | 1,000,000 |
| Automobile Liability | 1,000,000 |
| Errors and Omissions | 1,000,000 |
| Privacy and Security Liability | 4,000,000 |
| Excess Liability | 5,000,000 |
| Property | 348,850,038 |
| Equipment Breakdown | 100,000,000 |
| Crime | 1,000,000 |
| County Home Medical Liability | 2,000,000 |
| Jail Medical Liability | 1,000,000 |
| Foster Parents | 6,000,000 |
| Underground Fiber Optic Lines | 1,318,120 |

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

Insurance Benefits

The County established a limited risk management program in 1987 for employee health insurance benefits. A third party administrator, Medical Mutual of Ohio, reviews and pays all claims on behalf of the County. During 2020, depending on the type of coverage the employee selects, the monthly premium paid by the County ranged from \$304 to \$852 for single coverage, from \$842 to \$2,023 for single plus-one coverage, and from \$1,200 to \$3,186 for family coverage. Employee contributions ranged from \$0 to \$139 for single coverage, from \$0 to \$330 for single plus-one coverage, and from \$0 to \$519 for family coverage. An excess coverage insurance policy covers individual claims in excess of \$175,000 and aggregate claims in excess of \$13,251,446.

The liability for unpaid claims costs of \$1,073,349 reported in the fund at December 31, 2020, was estimated by the third party administrator and is based on the requirements of GASB No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Interfund premiums are based primarily upon the insured funds' claims experience.

Changes in the fund's claims liability amount in 2019 and 2020 were:

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

Workers' Compensation

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

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

The claims liability of \$9,769 reported in the fund at December 31, 2020, is based on an estimate by the County Auditor's Office and Sedgwick Claims Management Services. The claims liability reported in the workers' compensation internal service fund at December 31, 2020, is based on the requirements of GASB statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

Changes in the fund's claims liability amount for 2019 and 2020 were:

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

Note 14 – Compensated Absences

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

Note 15 – Capital Lease

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

The assets acquired through the capital lease is as follows:

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

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

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

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

Note 16 – Long-Term Obligations

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

| | Original Issue Year | Interest Rate | Issued Amount | Year of Maturity |
|---|------------------------|------------------|------------------|---------------------|
| Governmental Activities: | | | | |
| General Obligation Bonds: | | | | |
| 2009 Refunding Bonds - Term | 2009 | 4.00-4.70 % | \$1,760,000 | 2029 |
| 2012 Permanent Improvement Bonds - Serial | 2012 | 1.50-2.00 | 660,000 | 2020 |
| 2012 Permanent Improvement Bonds - Term | 2012 | 2.50-3.00 | 770,000 | 2027 |
| 2015 Various Purpose Bonds - Serial | 2015 | 1.00-4.00 | 5,400,000 | 2030 |
| <u>Direct Placement:</u> | | | | |
| 2016 Various Purpose Bonds - Serial | 2016 | 2.75 | 1,800,000 | 2026 |
| Special Assessment Bonds with Governmental Commitment: | | | | |
| Water Improvements #5 | 2000 | 6.00 | 650,000 | 2020 |
| Gateway Drive | 2003 | 5.75-6.00 | 415,000 | 2023 |
| OPWC Loans from Direct Borrowings: | | | | |
| Granger Road Bridge #4 Replacement | 2014 | 0.00 | 57,966 | 2044 |
| Seville Road and Lovers Lane Improvements | 2014 | 0.00 | 22,924 | 2045 |
| Voting Machines Capital Lease | 2019 | 3.00 | 1,031,059 | 2022 |
| Business-Type Activities: | | | | |
| OWDA Loans from Direct Borrowings: | | | | |
| <i>Medina County Sewer District:</i> | | | | |
| Medina City Rehabilitation | 2001 | 3.02 | 1,747,252 | 2020 |
| Liverpool Treatment | 2002 | 3.56 | 36,975,879 | 2023 |
| Plum Creek | 2002 | 3.64 | 1,844,522 | 2022 |
| Route 252 Sewer | 2003 | 3.95 | 587,464 | 2022 |
| Reservoir Sewer Replacement | 2005 | 3.81 | 1,215,095 | 2025 |
| Valley City Sanitary Pump Station Replacement | 2005 | 4.10 | 1,407,799 | 2026 |
| Brunswick Sanitary Sewer Replacement | 2006 | 4.09 | 1,167,359 | 2028 |
| Sanitary Sewer Replacement | 2007 | 4.11 | 1,600,700 | 2029 |
| Sewer Replacement and Rehabilitation | 2010 | 2.91 | 1,585,152 | 2032 |
| Rustic Hills Sanitary Sewers | 2011 | 3.27 | 2,570,749 | 2033 |
| Poe Road Sewer Extension and Marks Road Lift Station | 2014 | 3.31 | 100,936 | 2035 |
| RCP Trunk Sewer Relining | 2014 | 2.28 | 233,015 | 2036 |
| Sanitary Sewer Rehabilitation and Replacement | 2016 | 2.06 | 503,104 | 2022 |
| Liverpool Digester | 2017 | 2.85-3.35 | 36,870,852 | Not Finalized |
| Sewer Rehabilitation | 2018 | 3.09 | 594,245 | 2023 |

(continued)

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

| | Original Issue Year | Interest Rate | Original Issue Amount | Year of Maturity |
|---|------------------------|------------------|-----------------------------|---------------------|
| Business-Type Activities (continued): | | | | |
| OWDA Loans from Direct Borrowings (continued): | | | | |
| <i>Medina County Water District:</i> | | | | |
| Route 162 Water Tower/Avon Lake | 1996 | 5.85 % | \$2,731,477 | 2020 |
| Water System Expansion | 1999 | 6.32 | 1,216,567 | 2024 |
| Metzger, Muntz and Sleepy Hollow | 2001 | 5.56 | 942,260 | 2020 |
| Northwest Storage | 2001 | 4.38 | 3,960,550 | 2020 |
| Lester Wolff | 2002 | 6.41 | 1,167,264 | 2022 |
| Spieth Road Waterline | 2003 | 4.87 | 6,709,453 | 2023 |
| Waterline and Pump Station | 2003 | 4.65 | 2,791,274 | 2023 |
| Remsen, Huffman, Hamlin Roads | 2003 | 4.65 | 738,112 | 2022 |
| Granger Tanks | 2004 | 3.90 | 1,104,529 | 2022 |
| Water System Expansion | 2004 | 4.65 | 4,167,015 | 2024 |
| Waterline Extensions | 2005 | 4.40 | 2,984,260 | 2025 |
| Foskett/Station/Beck Roads Waterline | 2005 | 4.40 | 1,241,324 | 2025 |
| State Route 18 Waterline Relocation | 2005 | 3.85 | 887,903 | 2025 |
| Waterline Extensions | 2005 | 4.51 | 1,833,045 | 2025 |
| Hinckley Township Storage and Water Tank | 2005 | 4.00 | 3,105,658 | 2027 |
| Granger and Medina Townships Waterline | 2005 | 4.00 | 2,917,679 | 2027 |
| Hinckley Township Waterline and Ledge Road Pump | 2005 | 3.75 | 2,670,185 | 2027 |
| Chatham Township Waterlines | 2005 | 3.79 | 3,561,688 | 2027 |
| Water Meters and Meter Shop | 2006 | 4.56 | 1,975,863 | 2026 |
| Plum Creek Waterline | 2006 | 4.00 | 686,987 | 2028 |
| Hinckley Waterline Phase 3 | 2006 | 3.82 | 1,389,196 | 2028 |
| Westfield Center Water System Purchase | 2007 | 3.62 | 834,993 | 2028 |
| Westfield Center Water Plant Improvement | 2008 | 4.21 | 4,326,187 | 2035 |
| Hinckley Township Waterlines | 2013 | 2.94 | 2,246,023 | 2035 |
| Fenn Pearl Waterline Relocation and Tank Painting | 2015 | 2.57 | 2,134,807 | 2036 |
| Waterline Relocation and Route 162 Tower Painting | 2016 | 2.46 | 1,192,965 | Not Finalized |
| Westfield Tower Painting | 2017 | 3.58 | 340,091 | 2023 |
| Sharon Township Water and Sewer Improvements | 2020 | 1.87 | 2,395,552 | Not Finalized |
| <i>Solid Waste District:</i> | | | | |
| MRF Equipment | 2010 | 5.33 | 676,783 | 2022 |
| Solid Waste District Building and Site Improvements | 2019 | 3.34 | 1,223,618 | 2040 |
| OPWC Loans from Direct Borrowings: | | | | |
| <i>Medina County Sewer District:</i> | | | | |
| Waterline Relocation | 2012 | 0.00 | 483,380 | 2031 |
| Sewer Rehabilitation | 2015 | 0.00 | 369,000 | 2035 |
| Sewer Rehabilitation and Replacement | 2016 | 0.00 | 550,000 | 2037 |
| Sanitary Sewer Replacement | 2019 | 0.00 | 311,173 | Not Finalized |
| Sanitary Sewer Rehabilitation and Replacement | 2020 | 0.00 | 181,911 | 2040 |
| <i>Medina County Water District:</i> | | | | |
| Water Loop | 2001 | 0.00 | 335,885 | 2021 |
| Other Loan from Direct Borrowing: | | | | |
| <i>Medina County Water District:</i> | | | | |
| Rural Lorain County Waterline | 2013 | 2.20 | 179,988 | 2021 |

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

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

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

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

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

(continued)

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

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

Loans reported in the enterprise funds will be paid from charges for services revenue in the enterprise funds. General obligation bonds will be retired from the general obligation debt service fund using general property tax revenue. Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. Governmental OPWC loans will be paid out of the auto and gas fund. The capital lease will be paid out of the general fund. Compensated absences will be paid from the fund from which the employee is paid. These funds include the general, achievement center, public assistance, ADAMH, auto and gas tax, child support enforcement, computer, community safety awareness, computer, courthouse security, dog and kennel, emergency management, juvenile detention center donations, law library, office for older adults, real estate assessment, shelter care and youth services, sheriff special projects, title IV-D, transportation program, victim assistance, sewer, water, solid waste, and self insurance funds. There are no repayment schedules for the net pension and OPEB liabilities; however, employer contributions are made from the same funds as compensated absences. See Notes 27 and 28 for additional information related to the net pension and OPEB liabilities and assets.

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

During 2009, the County issued \$4,865,000 in general obligation refunding bonds at interest rates varying from 2 percent to 5 percent. Proceeds were used to refund \$3,670,000 of the outstanding county facilities improvements, prosecutor's renovations, and department of human services bonds to take advantage of lower interest rates. On December 31, 2020, \$740,000 of the defeased bonds are still outstanding. The bonds were issued at a \$53,505 premium.

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

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

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

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

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

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

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

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

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

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

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

The County's outstanding OWDA loans from direct borrowings of \$67,907,673 related to business-type activities contain provisions that in an event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which the charges remain unpaid, the County shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

The County's outstanding OPWC loans from direct borrowings of \$64,128 related to governmental activities and \$1,434,063 related to business-type activities contain provisions that in an event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, the OPWC may require that such payment be taken from the County's share of the County undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

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

Lines of credit have been established with the Ohio Water Development Authority and the Ohio Public Works Commission in the amount of \$49,151,102 for various sewer and water projects. Since the loan repayment schedule has not yet been finalized, a repayment schedule is not included in the schedule of debt service requirements. Until a final repayment schedule is available, the County is paying based on estimates.

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

The balance of these loans is as follows:

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

The County has pledged future sewer revenues net of expenditures to repay OWDA and OPWC loans. All the debt is payable solely from net revenues and is payable through 2040. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on the OWDA loans are expected to require 84 percent of net revenues and 33 percent of total gross revenues. The total principal and interest remaining to be paid on the loans is \$12,926,428 (excluding loans not finalized as described previously). Principal and interest paid for the current year were \$6,381,400, total net revenues were \$7,628,933, and total gross revenues were \$19,345,128.

The County has pledged future water revenues net of expenditures to repay OWDA and OPWC loans. These loans are payable solely from net revenues and are payable through 2036. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on these loans are expected to require 70 percent of net revenues and 34 percent of total gross revenues. The total principal and interest remaining to be paid on the loans is \$21,204,247 (excluding loans not finalized as described previously). Principal and interest paid for the current year were \$4,459,683, total net revenues were \$6,342,612, and total gross revenues were \$13,163,863.

The County has pledged future solid waste revenues net of expenditures to repay an OWDA loan. This loan is payable solely from net revenues and is payable through 2040. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on the OWDA loan are expected to require 2 percent of total gross revenues; however, in 2020, principal and interest payments on the bonds exceeded net revenues. The total principal and interest remaining to be paid on the loan is \$2,203,579. Principal and interest paid for the current year were \$173,977, and total gross revenues were \$8,189,531.

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

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

Governmental Activities:

| | General Obligation Bonds | | | | | |
|-----------|--------------------------|------------------|--------------------|------------------|------------------------------|-----------------|
| | Serial | | Term | | <i>From Direct Placement</i> | |
| | Principal | Interest | Principal | Interest | Serial | Interest |
| 2021 | \$360,000 | \$107,775 | \$325,000 | \$79,050 | \$175,000 | \$23,212 |
| 2022 | 385,000 | 100,575 | 340,000 | 67,325 | 180,000 | 20,062 |
| 2023 | 400,000 | 92,875 | 350,000 | 55,065 | 185,000 | 16,643 |
| 2024 | 425,000 | 82,875 | 365,000 | 42,028 | 190,000 | 12,942 |
| 2025 | 445,000 | 72,250 | 185,000 | 27,890 | 190,000 | 8,858 |
| 2026-2030 | 1,780,000 | 200,575 | 535,000 | 46,605 | 195,000 | 4,583 |
| Total | <u>\$3,795,000</u> | <u>\$656,925</u> | <u>\$2,100,000</u> | <u>\$317,963</u> | <u>\$1,115,000</u> | <u>\$86,300</u> |

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

Business-Type Activities:

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

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

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

The effects of the debt limitations described above at December 31, 2020, are an overall debt margin of \$143,898,112 and an unvoted debt margin of \$54,329,970.

Note 17 – Conduit Debt Obligations

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

Note 18 – Contingent Liabilities

Grants

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

Litigation

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

Note 19 – Solid Waste Central Processing Facility

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

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

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

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

Note 20 – Joint Venture

Medina-Lorain Water Consortium

The County is a member of the Medina-Lorain Water Consortium (the Consortium), which is a joint venture between the City of Avon Lake, the Rural Lorain County Water Authority, Medina County and the City of Medina. The Consortium was created in 1999 for the purpose of construction, operation and maintenance of a water transmission line to serve the members of the Consortium, and for the purpose of bulk water delivery from the City of Avon Lake. There is an ongoing financial responsibility for all parties for the maintenance and repair of the project. The Consortium is governed by representatives of the member parties. The City of Avon Lake serves as the fiscal agent for the Consortium. As of December 31, 2020, the County's equity interest in the Consortium was \$5,685,113, which represents 28.57 percent of the total equity in the Consortium. The Consortium is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. Financial information can be obtained from Joe Newlin, City of Avon Lake Finance Director, 150 Avon Beldon Road, Avon Lake, Ohio 44012.

Note 21 – Jointly Governed Organizations

Northeast Ohio Areawide Coordinating Agency (NOACA)

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five County region. NOACA is controlled by 45 members including the three Medina County Commissioners. The Board exercises total control over the operation of the Agency including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2020, the County contributed \$78,378 to NOACA.

Medina County Family First Council

The mission of the Medina County Family First Council (Council) is dedicated to strengthening the Medina County community by coordinating and supporting health, human, and social services. The Council is made up of approximately 42 individuals from various organizations including 10 from the County. The Council's Board exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. During 2020, the County did not contribute to the Council.

North East Ohio Network (NEON)

NEON is a council of governments formed to provide a regional effort in administrating, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Medina, Trumbull, Columbiana, Geauga, Lake, Mahoning, Portage, Ashtabula, Lorain, Summit, Wayne, Richland and Stark Counties. NEON operation is controlled by their board which is comprised of the superintendents of Developmental Disabilities of each participating County. NEON's Board exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. During 2020, NEON received sufficient revenues from State grant monies and no additional funds were needed from the participants. (See Note 6 for information on the County's cash balance on hand at NEON).

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

Medina County Council of Governments on Drug Enforcement

The Medina County Council of Governments on Drug Enforcement was formed to provide the necessary planning, cooperation, direction, and administration to help combat drug abuse and illegal drug trafficking and related crimes within the County. The Council is comprised of multiple levels of government within the County. The Council's Board exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. The governing board consists of two County commissioners, one representative from the cities of Brunswick, Medina, and Wadsworth, one village representative chosen by a caucus of the villages, and three township representatives chosen by a caucus of the townships. The governing board's duties are to adopt and amend bylaws, propose and initiate studies and policies, resolve questions, make an annual report, review and amend the Council's budget, and approve the employment and termination of the Council's staff. The Council also has an operating board, which consists of the County sheriff, the chiefs of police from the cities of Brunswick, Medina, and Wadsworth, one village chief of police chosen by a caucus of all village chiefs of police, and two township chiefs of police chosen by a caucus of all township chiefs of police. The operating board's duties are to approve studies and plans for activities related to the Council, handle routine matters and expenditures within the authorized budget, submit minutes of its proceedings to the governing board, appoint special committees, propose a budget to the governing board, submit recommendations to employ or terminate staff to the governing board, and handle disciplinary matters. During 2020, the County did not contribute any funding to the Council.

Summit and Medina Workforce Area Council of Governments

Summit and Medina Counties together form Ohio's Local Workforce Area 2. Area 2 is governed by the Summit and Medina Workforce Area Council of Governments (SAMWA COG) and represented by the Summit/Medina Workforce Development Board (WDB). The Workforce Innovation and Opportunity Act of 2014 (WIOA) requires the establishment of local workforce areas within the states based on geographic, industrial, educational, and other regional economic factors. The SAMWA COG is comprised of the County Executive (Summit) and a Commissioner (Medina). The main roles of the SAMWA COG include adopting of resolutions related to Local Workforce Area-wide finances, budgets, programs, and policies. Appointing members of the WDB and providing the structural mechanisms to staff the WDB. During 2020, the County did not contribute to the SAMWA COG.

Note 22 – Risk Sharing Pool

The County Risk Sharing Authority, Incorporated, (CORSA) is a risk sharing pool made up of 66 counties and 38 county-related entities in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. This coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of CORSA are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2020 was \$487,891.

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

Note 23 – Related Organizations

Medina County Library District

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

Medina Metropolitan Housing Authority

The Medina Metropolitan Housing Authority (“MMHA”) is a legally separate body politic. The majority of the MMHA board is appointed by Medina County. The MMHA board is composed of five representatives who include: one member appointed by the Medina County Court of Common Pleas Judge; one member appointed by the Medina County Probate Court Judge; one member appointed by the Medina County Commissioners; and two members appointed by the Mayor of the City of Brunswick. The County is not able to impose its will on the MMHA and no financial benefit and/or burden relationship exists. The MMHA is responsible for approving its own budget, appointing personnel and accounting and finance related activities. The general purpose of the MMHA is to provide decent, safe, and sanitary housing for qualified persons within the County. During 2020, the County contributed \$15,000 to the operations of the MMHA.

Note 24 – Interfund Activity

Interfund Balances

During 2020, the general fund had an interfund receivable in the amount of \$2,996,510. \$2,000,000 represents manuscript debt that was issued by the county capital improvements fund. \$931,498 represents advances to offset deficit cash. The remaining balances of \$65,012, \$8,628, \$11,396 and \$63,583 in the general, achievement center, public assistance, and other funds, respectively, resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

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

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

On May 31, 2018, the County issued various purpose bond anticipation notes of \$2,750,000 for a five year period at 3.1 percent interest in order to finance the purchase and renovation of a building for the Medina County Courthouse. The notes mature on June 1, 2023. The County has purchased this note. The County has identified the county capital improvements fund as the fund that received the proceeds and the general fund as the fund that purchased the notes. During 2020, there was a payment of \$250,000, resulting in a balance of \$2,000,000 at December 31, 2020. For reporting purposes, these transactions are reflected as an interfund payable and an interfund receivable in the respective funds.

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

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

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

Interfund Transfers

During 2020, the general fund transferred \$178,523 to the public assistance fund and \$643,593 to other governmental funds. The achievement center special revenue fund transferred \$2,958,040 to the achievement center construction fund for various projects. The public assistance fund transferred \$1,496 to the children’s services fund in order to move its balance of Protect Ohio funding to pay for children in care. The emergency planning commission fund transferred \$40,208 to the emergency management fund for the purpose of distributing monies for Science and Engineering Research Center (SERC) grant projects and director vehicle payments. The general obligation bond retirement fund transferred \$317,813 to the county capital improvements fund to make payment for the manuscript debt. Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; to repay another fund for that fund’s share of project expenditures; and to return money to the fund from which it was originally provided once a project is completed.

| Transfers In | Transfers Out | | | | Total |
|--------------------------|---------------|-----------------------|----------------------|--------------------------------|-------------|
| | General | Achievement Center | Public Assistance | Other Governmental Funds | |
| Public Assistance | \$178,523 | \$0 | \$0 | \$0 | \$178,523 |
| Other Governmental Funds | 643,593 | 2,958,040 | 1,496 | 358,021 | 3,961,150 |
| Total | \$822,116 | \$2,958,040 | \$1,496 | \$358,021 | \$4,139,673 |

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

Internal Balances – Change in Proportionate Share

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

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

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

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

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

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

Note 25 – Fund Balances

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

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

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Note 26 – Significant Commitments

Contractual Commitments

The County has entered into a contract with Brandstetter Carroll, Incorporated, for the design of a courthouse, which will house the Medina County Court of Common Pleas and all associated operations, as well as the Medina City Municipal Court and related operations. The total contract for the design and related construction services is \$2,297,000, and as of December 31, 2020, the County has paid Brandstetter Carroll, Incorporated, a total of \$784,168.

Encumbrances

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

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

Note 27 – Defined Benefit Pension Plans

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

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

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

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

County employees participate in the OPERS. OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

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

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

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

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

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

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer

Medina County, Ohio
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contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

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

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

| | State and Local | Law Enforcement |
|--|--------------------|--------------------|
| 2020 Statutory Maximum Contribution Rates | | |
| Employer | 14.0 % | 18.1 % |
| Employee * | 10.0 % | ** |
| 2020 Actual Contribution Rates | | |
| Employer: | | |
| Pension *** | 14.0 % | 18.1 % |
| Post-employment Health Care Benefits *** | 0.0 | 0.0 |
| Total Employer | 14.0 % | 18.1 % |
| Employee | 10.0 % | 13.0 % |

- * Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.
- ** This rate is also determined by the OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.
- *** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

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

For 2020, the County's contractually required contribution was \$6,753,018 for the traditional plan, \$275,376 for the combined plan and \$145,142 for the member-directed plan. Of these amounts, \$360,060 is reported as an intergovernmental payable for the traditional plan, \$14,692 for the combined plan, and \$6,605 for the member-directed plan.

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Plan Description – State Teachers Retirement System (STRS)

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

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

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

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

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

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

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2020 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2020, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$184,594 for 2020. Of this amount, \$9,115 is reported as an intergovernmental payable.

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

The net pension liability (asset) for OPERS was measured as of December 31, 2019, and the net pension liability for STRS was measured as of June 30, 2020. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

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

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

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

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

\$7,128,605 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase to the net pension asset in 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

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

Medina County, Ohio
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Actuarial Assumptions – OPERS

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

Projections of benefits for financial-reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2019, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2019, are presented as follows:

| | OPERS Traditional Plan | OPERS Combined Plan |
|---|--|--|
| Wage Inflation | 3.25 percent | 3.25 percent |
| Future Salary Increases, including inflation | 3.25 to 10.75 percent including wage inflation | 3.25 to 8.25 percent including wage inflation |
| COLA or Ad Hoc COLA: | | |
| Pre-January 7, 2013 Retirees | 3 percent, simple | 3 percent, simple |
| Post-January 7, 2013 Retirees | 1.4 percent, simple through 2020, then 2.15 percent, simple | 1.4 percent, simple through 2020, then 2.15 percent, simple |
| Investment Rate of Return | 7.2 percent | 7.2 percent |
| Actuarial Cost Method | Individual Entry Age | Individual Entry Age |

In October 2019, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 3 percent simple through 2018 then 2.15 percent simple to 1.4 percent simple through 2020 then 2.15 percent simple.

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

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

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the traditional pension plan, the defined benefit component of the combined plan and the annuitized accounts of the member-directed plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 17.2 percent for 2019.

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The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

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

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

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

| | 1% Decrease (6.20%) | Current Discount Rate (7.20%) | 1% Increase (8.20%) |
|--|------------------------|-------------------------------------|------------------------|
| County's proportionate share of the net pension liability (asset): | | | |
| OPERS Traditional Plan | \$108,927,550 | \$66,043,774 | \$27,492,512 |
| OPERS Combined Plan | (549,568) | (909,508) | (1,168,922) |

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Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2020, actuarial valuation are presented as follows:

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

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

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

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

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

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

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Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2020. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2020.

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

| | 1% Decrease (6.45%) | Current Discount Rate (7.45%) | 1% Increase (8.45%) |
|---|------------------------|-------------------------------------|------------------------|
| County's proportionate share of the net pension liability | \$3,694,981 | \$2,595,107 | \$1,663,056 |

Note 28 – Defined Benefit OPEB Plans

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

The OPERS administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

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

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

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

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

Funding Policy – The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS’ Board of Trustees, a portion of each employer’s contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2020, OPERS did not allocate any employer contribution to health care for members in the traditional pension plan and combined plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2020 was 4.0 percent.

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

The County’s contractually required contribution was \$49,493 for 2020. Of this amount, \$2,642 is reported as an intergovernmental payable.

Plan Description – State Teachers Retirement System (STRS)

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2020, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB liability (asset) was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

| | <u>OPERS</u> | <u>STRS</u> | <u>Total</u> |
|--|--------------------|---------------------|--------------|
| Proportion of the Net OPEB Liability Current Measurement Date | 0.33207769% | 0.01072516% | |
| Proportion of the Net OPEB Liability Prior Measurement Date | <u>0.34979672%</u> | <u>0.01041663%</u> | |
| Change in Proportionate Share | <u>0.01771903%</u> | <u>-0.00030853%</u> | |
| Proportionate Share of the Net: | | | |
| OPEB Asset | \$0 | \$188,494 | \$188,494 |
| OPEB Liability | 45,868,557 | 0 | 45,868,557 |
| OPEB Expense | 3,747,039 | (12,783) | 3,734,256 |

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

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

Medina County, Ohio
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\$49,493 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability or increase to the net OPEB asset in the year ending December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

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

Actuarial Assumptions – OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

| | |
|--|--|
| Wage Inflation | 3.25 percent |
| Projected Salary Increases, including inflation | 3.25 to 10.75 percent including wage inflation |
| Single Discount Rate: | |
| Current measurement date | 3.16 percent |
| Prior measurement date | 3.96 percent |
| Investment Rate of Return | 6.00 percent |
| Municipal Bond Rate: | |
| Current measurement date | 2.75 percent |
| Prior measurement date | 3.71 percent |
| Health Care Cost Trend Rate: | |
| Current measurement date | 10.50 percent, initial 3.50 percent, ultimate in 2030 |
| Prior measurement date | 10.00 percent, initial 3.25 percent, ultimate in 2029 |
| Actuarial Cost Method | Individual Entry Age Normal |

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

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

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the traditional pension plan, combined plan and member-directed plan eligible members. Within the Health Care portfolio, if any contribution are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 19.7 percent for 2019.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

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

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Discount Rate A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 2.75 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.16 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.16 percent) or one percentage point higher (4.16 percent) than the current rate:

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

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2020 is 10.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

| | 1% Decrease | Current Health Care Cost Trend Rate Assumption | 1% Increase |
|--|--------------|--|--------------|
| County's proportionate share of the net OPEB liability | \$44,515,014 | \$45,868,557 | \$47,204,844 |

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Changes between Measurement Date and Reporting Date

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

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2020, actuarial valuation are presented as follows:

| | |
|----------------------------|--|
| Projected salary increases | 12.50 percent at age 20 to 2.50 percent at age 65 |
| Investment Rate of Return | 7.45 percent, net of investment expenses, including inflation |
| Payroll Increases | 3 percent |
| Discount Rate of Return | 7.45 percent |
| Health Care Cost Trends | |
| Medical | |
| Pre-Medicare | 5.00 percent initial, 4 percent ultimate |
| Medicare | -6.69 percent initial, 4 percent ultimate |
| Prescription Drug | |
| Pre-Medicare | 6.50 percent initial, 4 percent ultimate |
| Medicare | 11.87 initial, 4 percent ultimate |

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

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

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

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

The STRS health care plan follows the same asset allocation and long-term expected real rate of return for each major asset class as the pension plan, see Note 27.

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Discount Rate The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes STRS continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2020. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was used to measure the total OPEB liability as of June 30, 2020.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate The following table represents the net OPEB asset as of June 30, 2020, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

| | 1% Decrease (6.45%) | Current Discount Rate (7.45%) | 1% Increase (8.45%) |
|--|------------------------|-------------------------------------|------------------------|
| County's proportionate share of the net OPEB asset | (\$164,002) | (\$188,494) | (\$209,275) |

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

Note 29 – Operating Leases

The County, as a lessor, has entered into agreements with the existing tenants of the Courthouse Commons property when the County took possession of the building. The monthly lease payments range from \$850 to \$6,861 over three to five years. The following schedule provides an analysis of the leased property at December 31, 2020:

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

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

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

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Note 30 – Asset Retirement Obligations

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

Note 31 – Medina County Port Authority

Description of the Reporting Entity

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

Summary of Significant Accounting Policies

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

Restricted Cash

Under the Trust Indenture, the Authority will cause the Bond Reserve Fund to be funded with the proceeds of the Series 2010 Bonds and the Series 2020 Refunding Bonds in an amount equal to the Bond Reserve Requirement of the Series 2010 and Series 2020 Refunding Bonds, respectively. The Trustee is authorized to draw on the Bond Reserve Fund to the extent necessary to provide moneys sufficient to pay Bond Service Charges on any Interest Payment Date or Principal Payment Date, as applicable. The County has agreed, subject to appropriation, to reinstate the Bond Reserve Fund after any draw to pay Bond Service Charges from available non-tax revenues of the County pursuant to a Bond Reserve Fund Non-Tax Revenue Contribution Agreements (2010 and 2022 Series). As of 2020, the carrying amount of the Bond Reserve Fund (\$304,376) is reported as part of cash and cash equivalents with fiscal agents on the statement of net position.

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

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

Property, Plant, Equipment and Depreciation

Capital assets utilized by the Authority are reported on the statement of net position. All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. In addition, interest costs on financing during construction are capitalized. Donated capital assets are reported at their acquisition value as of the date received. The Authority maintains a capitalization threshold of \$2,500. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Depreciation is computed using the straight-line method over the following useful lives:

| | |
|---------------|----------|
| Fiber Network | 30 Years |
| Equipment | 10 Years |

Estimates

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

Cash and Investments

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

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

Cash with County Some monies received by the Authority are held by the County which serves as fiscal agent. At year-end, cash with County totaled \$235,213. The money is held by the County in a pooled account with other County funds and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash of the County as a whole may be obtained from their audit report or by contracting the County Auditor's office directly.

Investments As of June 30, 2020, the Authority investments are in the Morgan Stanley Institutional Liquidity Treasury Security Institute Fund with a measurement value of \$872,846. The difference as compared to the carrying value represents outstanding reconciling items cleared in the subsequent year.

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

Capital Assets

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

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

Risk Management

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

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

- (a) Workers' Compensation Insurance in accordance with all applicable laws and regulations applicable to the employees who are engaged in the performance of this Agreement;
- (b) Employer's liability insurance with limits for employer's liability of \$500,000 per accident/occurrence;
- (c) Commercial general liability insurance, covering comprehensive bodily injury and property damage liability insurance, including automobile insurance, contractual liability insurance, and claims for bodily injury, death and property damage, including comprehensive form, premises and operations, independent contractors, products and completed operations, personal injury, and broad form property damage liability coverage, in at least the following amounts:

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

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

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

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

Long-Term Obligations

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

The bonds are made up of the following:

| |
|--|
| \$5,090,000 Series 2010A Bonds |
| ----- |
| \$1,370,000 6.750% Term Bonds due December 1, 2020 |
| \$3,720,000 8.000% Term Bonds due December 1, 2030 |
| \$7,925,000 Series 2010B Bonds |
| ----- |
| \$1,710,000 5.125% Term Bonds due December 1, 2020 |
| \$2,495,000 5.625% Term Bonds due December 1, 2025 |
| \$3,720,000 6.000% Term Bonds due December 1, 2030 |
| \$1,420,000 Series 2010C Bonds |
| ----- |
| \$1,420,000 5.500% Term Bonds due June 1, 2016 |

In order to enhance the security for the Series 2010 Bonds, and thereby enhance the ability of the Port Authority to issue the Series 2010 Bonds and finance and construct the Project, and thereby aid, promote and enable community and economic development in the County, better and more efficient government operations, the creation and preservation of jobs and employment opportunities within the County and the improvement of the economic welfare of the people of the County and the State, the Port Authority has requested that the County enter into a Bond Reserve

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

Fund Non-Tax Revenue Contribution Agreement to contribute, subject to appropriation, Non-Tax Revenues of the County in an amount sufficient to restore the balance in the Bond Reserve Fund to the Bond Reserve Requirement in the event that the Trustee draws amounts from the Bond Reserve Fund to pay Bond Service Charges on the Series 2010 Bonds when due, all in accordance with this Agreement and Trust Indenture.

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

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

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

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

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

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

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

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

The annual requirements to retire debt are as follows:

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

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

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

Operating Leases

Lessee Agreement In July 2014 The Authority entered into a 10 year non-cancelable lease for the use of fiber for operations. For 2020, the Authority incurred a monthly lease payment of \$2,000 per month.

Lessor Agreement The Authority leases 96 of the 144 strands of the fiber network to the Medina County Economic Finance Authority. The cost and accumulated depreciation of these assets are \$6,318,375 and \$1,752,091, respectively.

Conduit Debt Obligations

From time to time, the Port Authority has issued a variety of revenue bonds to provide financial assistance to health care organizations, private-sector entities and other local governments for the acquisition and construction of facilities and roadways deemed to be in the public interest. Servicing these debts is the sole obligation of the entities which received the debt proceeds. Neither the Port Authority, the State, nor any political subdivision thereof, is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

The amounts outstanding as of December 31, 2020 is not readably available; however, will be reported in subsequent years.

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

Note 32 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either Federal or State, cannot be estimated. Additional funding will be available through the Consolidated Appropriations Act, 2021, passed by Congress on December 21, 2020 and/or the American Rescue Plan Act, passed by Congress on March 11, 2021.

Note 33 – Subsequent Event

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

Required Supplementary Information

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

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

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

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

See accompanying notes to the required supplementary information.

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

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

| | 2020 | 2019 | 2018 |
|---|-------------|-------------|-------------|
| County's Proportion of the Net Pension Asset | 0.43616497% | 0.45107062% | 0.44964920% |
| County's Proportionate Share of the Net Pension Asset | \$909,508 | \$504,397 | \$612,121 |
| County's Covered Payroll | \$1,974,514 | \$1,929,193 | \$1,841,538 |
| County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll | -46.06% | -26.15% | -33.24% |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 145.28% | 126.64% | 137.28% |

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

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

See accompanying notes to the required supplementary information

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

| | 2020 | 2019 | 2018 |
|--|-------------|-------------|-------------|
| County's Proportion of the Net Pension Liability | 0.01072516% | 0.01041663% | 0.01068164% |
| County's Proportionate Share of the Net Pension Liability | \$2,595,107 | \$2,303,575 | \$2,348,653 |
| County's Covered Payroll | \$1,294,359 | \$1,222,952 | \$1,214,323 |
| County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll | 200.49% | 188.36% | 193.41% |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 75.50% | 77.40% | 77.30% |

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

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

See accompanying notes to the required supplementary information.

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

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

| | 2020 | 2019 | 2018 | 2017 |
|--|--------------|--------------|--------------|--------------|
| County's Proportion of the Net OPEB Liability | 0.33207769% | 0.34979672% | 0.35362600% | 0.36867740% |
| County's Proportionate Share of the Net OPEB Liability | \$45,868,557 | \$45,605,236 | \$38,401,178 | \$37,237,670 |
| County's Covered Payroll | \$49,975,319 | \$49,440,487 | \$48,968,982 | \$49,926,704 |
| County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll | 91.78% | 92.24% | 78.42% | 74.58% |
| Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability | 47.80% | 46.33% | 54.14% | 54.04% |

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

*

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

See accompanying notes to the required supplementary information.

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

| | 2020 | 2019 | 2018 | 2017 |
|--|-------------|-------------|-------------|-------------|
| County's Proportion of the Net OPEB Asset/Liability | 0.01072516% | 0.01041663% | 0.01068164% | 0.01092012% |
| County's Proportionate Share of the: | | | | |
| Net OPEB Asset | \$188,494 | \$172,525 | \$171,644 | \$0 |
| Net OPEB Liability | 0 | 0 | 0 | 426,063 |
| County's Covered Payroll | \$1,294,359 | \$1,222,952 | \$1,214,323 | \$1,200,536 |
| County's Proportionate Share of the Net OPEB Asset/Liability as a Percentage of its Covered Payroll | -14.56% | -14.11% | -14.13% | 35.49% |
| Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability | 182.10% | 174.70% | 176.00% | 47.11% |

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

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

See accompanying notes to the required supplementary information.

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

| | 2020 | 2019 | 2018 |
|---|--------------------|--------------------|--------------------|
| Net Pension Liability - Traditional Plan | | | |
| Contractually Required Contribution | \$6,753,018 | \$6,729,402 | \$6,654,454 |
| Contributions in Relation to the Contractually Required Contribution | <u>(6,753,018)</u> | <u>(6,729,402)</u> | <u>(6,654,454)</u> |
| Contribution Deficiency (Excess) | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| County Covered Payroll | \$46,820,283 | \$46,745,305 | \$46,224,319 |
| Pension Contributions as a Percentage of Covered Payroll | <u>14.42%</u> | <u>14.40%</u> | <u>14.40%</u> |
| Net Pension Asset - Combined Plan | | | |
| Contractually Required Contribution | \$275,376 | \$276,432 | \$270,087 |
| Contributions in Relation to the Contractually Required Contribution | <u>(275,376)</u> | <u>(276,432)</u> | <u>(270,087)</u> |
| Contribution Deficiency (Excess) | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| County Covered Payroll | \$1,966,971 | \$1,974,514 | \$1,929,193 |
| Pension Contributions as a Percentage of Covered Payroll | <u>14.00%</u> | <u>14.00%</u> | <u>14.00%</u> |
| Net OPEB Liability - OPEB Plan (2) | | | |
| Contractually Required Contribution | \$49,493 | \$50,220 | \$51,479 |
| Contributions in Relation to the Contractually Required Contribution | <u>(49,493)</u> | <u>(50,220)</u> | <u>(51,479)</u> |
| Contribution Deficiency (Excess) | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| County Covered Payroll (3) | \$50,024,579 | \$49,975,319 | \$49,440,487 |
| OPEB Contributions as a Percentage of Covered Payroll | <u>0.10%</u> | <u>0.10%</u> | <u>0.10%</u> |

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

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

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

See accompanying notes to the required supplementary information.

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

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

| | 2020 | 2019 | 2018 |
|---|------------------|------------------|------------------|
| Net Pension Liability | | | |
| Contractually Required Contribution | \$184,594 | \$172,742 | \$176,302 |
| Contributions in Relation to the Contractually Required Contribution | <u>(184,594)</u> | <u>(172,742)</u> | <u>(176,302)</u> |
| Contribution Deficiency (Excess) | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| County Covered Payroll (1) | \$1,318,530 | \$1,233,875 | \$1,259,301 |
| Pension Contributions as a Percentage of Covered Payroll | <u>14.00%</u> | <u>14.00%</u> | <u>14.00%</u> |
| Net OPEB Liability/Asset | | | |
| Contractually Required Contribution | \$0 | \$0 | \$0 |
| Contributions in Relation to the Contractually Required Contribution | <u>0</u> | <u>0</u> | <u>0</u> |
| Contribution Deficiency (Excess) | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| OPEB Contributions as a Percentage of Covered Payroll | <u>0.00%</u> | <u>0.00%</u> | <u>0.00%</u> |
| Total Contributions as a Percentage of Covered Payroll | <u>14.00%</u> | <u>14.00%</u> | <u>14.00%</u> |

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

See accompanying notes to the required supplementary information.

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

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

Changes in Assumptions – OPERS Pension – Traditional Plan

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

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

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

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

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

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

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

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

Changes in Assumptions – OPERS Pension – Combined Plan

For 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013 retirees as the Traditional Plan. For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

Changes in Assumptions – STRS Pension

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

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

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

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

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

Changes in Assumptions – OPERS OPEB

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

Changes in Assumptions – STRS OPEB

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

Changes in Benefit Terms – STRS OPEB

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

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

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

Fund Descriptions – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

Convention and Visitors Bureau Fund – To account for and report property taxes restricted for the Medina County Visitors and Convention Bureau. The fund did not have any budgetary activity in 2020; therefore, budgetary information is not provided.

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

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

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

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

(continued)

Fund Descriptions – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

Fund Descriptions – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

Sheriff Commissary Fund – To account for and report commissary operations, the profits of which are restricted for purposes that benefit inmates. The fund did not have any budgetary activity in 2020; therefore, budgetary information is not provided.

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

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

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

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

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

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

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

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

Nonmajor Debt Service Funds

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

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

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

(continued)

Fund Descriptions – Nonmajor Governmental Funds (continued)

Nonmajor Capital Projects Funds

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

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

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

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

(continued)

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

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

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

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

| | ADAMH Board | Auto and Gas Tax | Child Support Enforcement | Children's Services | Community Development Block Grant | Community Housing Improvement | Community Oriented Policing Services |
|---|--------------------|---------------------|------------------------------|------------------------|---|-------------------------------------|---|
| Revenues | | | | | | | |
| Property and Other Taxes | \$1,532,301 | \$0 | \$0 | \$2,553,834 | \$0 | \$0 | \$0 |
| Charges for Services | 0 | 225,824 | 701,190 | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 26,980 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 5,040,657 | 9,570,294 | 2,746,473 | 3,623,017 | 454,729 | 142,771 | 114,143 |
| Special Assessments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest | 0 | 103,280 | 0 | 0 | 0 | 0 | 0 |
| Rentals | 230,218 | 0 | 0 | 0 | 0 | 0 | 0 |
| Donations | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 1,123 | 302,323 | 12,706 | 0 | 7,500 | 466 | 0 |
| <i>Total Revenues</i> | <u>6,804,299</u> | <u>10,228,701</u> | <u>3,460,369</u> | <u>6,176,851</u> | <u>462,229</u> | <u>143,237</u> | <u>114,143</u> |
| Expenditures | | | | | | | |
| Current: | | | | | | | |
| General Government: | | | | | | | |
| Legislative and Executive | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Judicial | 0 | 0 | 3,504,023 | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 | 0 | 0 | 181,777 |
| Public Works | 0 | 9,955,374 | 0 | 0 | 0 | 0 | 0 |
| Health | 5,267,799 | 0 | 0 | 0 | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 | 5,905,078 | 0 | 0 | 0 |
| Economic Development and Assistance | 0 | 0 | 0 | 0 | 312,096 | 125,147 | 0 |
| Debt Service: | | | | | | | |
| Principal Retirement | 0 | 2,696 | 0 | 0 | 0 | 0 | 0 |
| <i>Total Expenditures</i> | <u>5,267,799</u> | <u>9,958,070</u> | <u>3,504,023</u> | <u>5,905,078</u> | <u>312,096</u> | <u>125,147</u> | <u>181,777</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>1,536,500</u> | <u>270,631</u> | <u>(43,654)</u> | <u>271,773</u> | <u>150,133</u> | <u>18,090</u> | <u>(67,634)</u> |
| Other Financing Sources (Uses) | | | | | | | |
| Sale of Capital Assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers In | 0 | 0 | 0 | 1,496 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>1,496</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Net Change in Fund Balances</i> | <u>1,536,500</u> | <u>270,631</u> | <u>(43,654)</u> | <u>273,269</u> | <u>150,133</u> | <u>18,090</u> | <u>(67,634)</u> |
| <i>Fund Balances (Deficit) Beginning of Year</i> | <u>4,584,926</u> | <u>7,636,009</u> | <u>(189,430)</u> | <u>177,784</u> | <u>(165,940)</u> | <u>599</u> | <u>10,594</u> |
| <i>Fund Balances (Deficit) End of Year</i> | <u>\$6,121,426</u> | <u>\$7,906,640</u> | <u>(\$233,084)</u> | <u>\$451,053</u> | <u>(\$15,807)</u> | <u>\$18,689</u> | <u>(\$57,040)</u> |

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

(continued)

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

| | DRETAC | Drug Enforcement | Emergency Management | Emergency Planning Commission | Federal Law Enforcement | Indigent Guardianship | Juvenile Detention Center Donations |
|---|------------------|---------------------|-------------------------|-------------------------------------|-------------------------------|--------------------------|--|
| Revenues | | | | | | | |
| Property and Other Taxes | \$234,724 | \$1,537,433 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Charges for Services | 0 | 0 | 0 | 0 | 0 | 23,732 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 428,760 | 236,686 | 37,050 | 136,516 | 0 | 154,484 |
| Special Assessments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 0 | 333 | 0 | 0 |
| Rentals | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Donations | 0 | 0 | 0 | 0 | 0 | 0 | 4,981 |
| Other | 25,310 | 0 | 1,500 | 7,089 | 6,019 | 0 | 0 |
| <i>Total Revenues</i> | <u>260,034</u> | <u>1,966,193</u> | <u>238,186</u> | <u>44,139</u> | <u>142,868</u> | <u>23,732</u> | <u>159,465</u> |
| Expenditures | | | | | | | |
| Current: | | | | | | | |
| General Government: | | | | | | | |
| Legislative and Executive | 105,991 | 0 | 0 | 0 | 0 | 0 | 0 |
| Judicial | 99,526 | 0 | 0 | 0 | 0 | 23,714 | 0 |
| Public Safety | 0 | 1,995,124 | 358,672 | 45,889 | 57,543 | 0 | 417,492 |
| Public Works | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Economic Development and Assistance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt Service: | | | | | | | |
| Principal Retirement | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Total Expenditures</i> | <u>205,517</u> | <u>1,995,124</u> | <u>358,672</u> | <u>45,889</u> | <u>57,543</u> | <u>23,714</u> | <u>417,492</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>54,517</u> | <u>(28,931)</u> | <u>(120,486)</u> | <u>(1,750)</u> | <u>85,325</u> | <u>18</u> | <u>(258,027)</u> |
| Other Financing Sources (Uses) | | | | | | | |
| Sale of Capital Assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers In | 0 | 11,877 | 103,785 | 6,423 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | (40,208) | 0 | 0 | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>0</u> | <u>11,877</u> | <u>103,785</u> | <u>(33,785)</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Net Change in Fund Balances</i> | <u>54,517</u> | <u>(17,054)</u> | <u>(16,701)</u> | <u>(35,535)</u> | <u>85,325</u> | <u>18</u> | <u>(258,027)</u> |
| <i>Fund Balances (Deficit) Beginning of Year</i> | <u>149,597</u> | <u>1,082,668</u> | <u>395,397</u> | <u>126,507</u> | <u>191,809</u> | <u>114,924</u> | <u>208,732</u> |
| <i>Fund Balances (Deficit) End of Year</i> | <u>\$204,114</u> | <u>\$1,065,614</u> | <u>\$378,696</u> | <u>\$90,972</u> | <u>\$277,134</u> | <u>\$114,942</u> | <u>(\$49,295)</u> |

| Law Library | Marriage License | Office for Older Adults | Ohio Criminal Justice Service | Radio Systems Donations | Real Estate Assessment | Revolving Loan Program | Safe Communities |
|------------------|---------------------|-------------------------------|--|----------------------------|---------------------------|------------------------------|---------------------|
| \$0 | \$0 | \$1,021,534 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 0 | 29,842 | 0 | 0 | 0 | 2,892,694 | 175,000 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 214,696 | 0 | 428,223 | 429,463 | 0 | 0 | 0 | 87,537 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 6,792 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 38,728 | 0 | 77,756 | 0 | 0 | 0 |
| 36,932 | 0 | 11,073 | 0 | 0 | 4,908 | 0 | 0 |
| <u>251,628</u> | <u>29,842</u> | <u>1,499,558</u> | <u>429,463</u> | <u>77,756</u> | <u>2,897,602</u> | <u>181,792</u> | <u>87,537</u> |
| 0 | 0 | 0 | 0 | 0 | 1,099,910 | 0 | 0 |
| 274,997 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 291,137 | 0 | 0 | 0 | 59,989 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 12,897 | 776,741 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 175,200 | 0 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>274,997</u> | <u>12,897</u> | <u>776,741</u> | <u>291,137</u> | <u>0</u> | <u>1,099,910</u> | <u>175,200</u> | <u>59,989</u> |
| <u>(23,369)</u> | <u>16,945</u> | <u>722,817</u> | <u>138,326</u> | <u>77,756</u> | <u>1,797,692</u> | <u>6,592</u> | <u>27,548</u> |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>11</u> |
| <u>(23,369)</u> | <u>16,945</u> | <u>722,817</u> | <u>138,326</u> | <u>77,756</u> | <u>1,797,692</u> | <u>6,592</u> | <u>27,559</u> |
| <u>231,097</u> | <u>4,711</u> | <u>25,376</u> | <u>(4,756)</u> | <u>(77,756)</u> | <u>4,622,493</u> | <u>345,716</u> | <u>(9,668)</u> |
| <u>\$207,728</u> | <u>\$21,656</u> | <u>\$748,193</u> | <u>\$133,570</u> | <u>\$0</u> | <u>\$6,420,185</u> | <u>\$352,308</u> | <u>\$17,891</u> |

(continued)

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

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

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

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

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

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

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

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

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

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

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

Fund Descriptions – Internal Service Funds

Internal Service Funds

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

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

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

Medina County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2020

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

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

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

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

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

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Fund Descriptions – Fiduciary Funds

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and custodial funds. These funds do not account for the County's own source revenue. All County fiduciary funds are custodial.

Custodial Funds

Undivided State Levied Shared Monies Fund – To account for the collection of shared revenues within the State of Ohio that represent a portion of State income taxes, State sales taxes, motor vehicle taxes, and library support fund monies. These monies are collected and distributed for the benefit of other governments.

Undivided Taxes and Special Assessments Fund – To account for the collection of property and related taxes, homestead and rollback, manufactured homes taxes and special assessments collected from real estate owners. These monies are collected and distributed for the benefit of other governments.

County Levied Taxes Fund – To account for the collection and distribution of taxes levied on estates, cigarettes, and lodging within the County for the benefit of other governments.

County Court Fund – To account for various fines and fees collected and distributed through the courts for the benefit of others.

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

Medina County Park District Fund – To account for revenues and expenses for the benefit of the Park District for which the County serves as fiscal agent.

Medina County Drug Law Fund – To account for forfeited funds for the use by the Medina County Drug Task Force to cover various expenses incurred in drug interdiction operations.

Medina County Family First Council Fund – To account for revenues and expenses for the benefit of the Family First Council for which the County serves as fiscal agent.

Medina County Soil and Water Conservation District Fund – To account for revenues and expenses for the benefit of the Soil and Water Conservation District for which the County serves as fiscal agent.

Ohio Housing Trust Fund – To account for housing trust fees collected for the benefit of the State of Ohio.

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

Other Custodial Funds – To account for monies held by the County to be distributed for the benefit of others.

Medina County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2020

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

| Medina County Park District | Medina County Drug Law | Medina County Family First Council | Medina County Soil and Water Conservation District | Ohio Housing Trust | Child Support Enforcement Agency | Other Custodial Funds | Total Custodial Funds |
|--------------------------------|---------------------------|--|---|-----------------------|--|-----------------------------|-----------------------------|
| \$6,067,090 | \$298,672 | \$198,461 | \$81,950 | \$356,994 | \$0 | \$79,470 | \$22,868,640 |
| 0 | 81 | 0 | 0 | 0 | 101 | 2,213 | 1,859,251 |
| 0 | 0 | 6,102 | 0 | 0 | 0 | 31,472 | 4,287,091 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 275,313,890 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,145,897 |
| <u>6,067,090</u> | <u>298,753</u> | <u>204,563</u> | <u>81,950</u> | <u>356,994</u> | <u>101</u> | <u>113,155</u> | <u>306,474,769</u> |
| 328,981 | 173,930 | 98,927 | 52,833 | 0 | 101 | 250 | 1,077,053 |
| 11,749 | 6,973 | 176 | 1,511 | 356,994 | 0 | 0 | 15,195,345 |
| <u>340,730</u> | <u>180,903</u> | <u>99,103</u> | <u>54,344</u> | <u>356,994</u> | <u>101</u> | <u>250</u> | <u>16,272,398</u> |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>265,915,810</u> |
| <u>\$5,726,360</u> | <u>\$117,850</u> | <u>\$105,460</u> | <u>\$27,606</u> | <u>\$0</u> | <u>\$0</u> | <u>\$112,905</u> | <u>\$24,286,561</u> |

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

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

| Medina County Park District | Medina County Drug Law | Medina County Family First Council | Medina County Soil and Water Conservation District | Ohio Housing Trust | Child Support Enforcement Agency | Other Custodial Funds | Total Custodial Funds |
|--------------------------------|---------------------------|--|---|-----------------------|--|-----------------------------|-----------------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$10,981,214 | \$23,694,766 |
| 8,302,978 | 1,046,286 | 1,131,984 | 315,895 | 0 | 0 | 0 | 21,585,118 |
| 0 | 0 | 0 | 0 | 1,166,992 | 0 | 20,085 | 1,187,077 |
| 0 | 0 | 0 | 0 | 0 | 298,494 | 39,630 | 58,798,726 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 268,811,242 |
| 0 | 0 | 0 | 0 | 0 | 0 | 87,791 | 87,791 |
| <u>8,302,978</u> | <u>1,046,286</u> | <u>1,131,984</u> | <u>315,895</u> | <u>1,166,992</u> | <u>298,494</u> | <u>11,128,720</u> | <u>374,164,720</u> |
| 0 | 0 | 0 | 0 | 0 | 0 | 10,951,442 | 23,664,994 |
| 7,785,546 | 1,008,586 | 1,135,617 | 303,134 | 0 | 0 | 0 | 19,963,596 |
| 0 | 0 | 0 | 0 | 1,166,992 | 0 | 17,690 | 1,184,682 |
| 0 | 0 | 0 | 0 | 0 | 298,494 | 41,731 | 340,225 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 260,589,590 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 58,460,602 |
| 0 | 0 | 0 | 0 | 0 | 0 | 8,466 | 8,466 |
| <u>7,785,546</u> | <u>1,008,586</u> | <u>1,135,617</u> | <u>303,134</u> | <u>1,166,992</u> | <u>298,494</u> | <u>11,019,329</u> | <u>364,212,155</u> |
| 517,432 | 37,700 | (3,633) | 12,761 | 0 | 0 | 109,391 | 9,952,565 |
| <u>5,208,928</u> | <u>80,150</u> | <u>109,093</u> | <u>14,845</u> | <u>0</u> | <u>0</u> | <u>3,514</u> | <u>14,333,996</u> |
| <u>\$5,726,360</u> | <u>\$117,850</u> | <u>\$105,460</u> | <u>\$27,606</u> | <u>\$0</u> | <u>\$0</u> | <u>\$112,905</u> | <u>\$24,286,561</u> |

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

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

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

(continued)

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

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

(continued)

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

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

(continued)

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

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

(continued)

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

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

(continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-----------|---|
| Revenues | | | |
| Intergovernmental | \$3,000,000 | \$349,096 | (\$2,650,904) |
| Expenditures | | | |
| Capital Outlay | 3,000,000 | 349,096 | 2,650,904 |
| <i>Net Change in Fund Balance</i> | 0 | 0 | 0 |
| <i>Fund Balance Beginning of Year</i> | 0 | 0 | 0 |
| <i>Fund Balance End of Year</i> | \$0 | \$0 | \$0 |

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

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

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

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

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

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

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STATISTICAL SECTION

Statistical Section

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

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

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

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

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

- (1) The County implemented GASB Statement No. 84 in 2019. Net position for 2018 has been restated in accordance with the implementation of GASB Statement No. 84.
- (2) The County reported the impact of GASB Statement No. 75 beginning in 2017.
- (3) The County reported the impact of GASB Statement No. 68 beginning in 2014.

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

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

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

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

(continued)

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

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

(1) 2018 has been restated in accordance with the implementation of GASB Statement No. 84.

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

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

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

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

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

Note: During 2011, the County implemented GASB 54.

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

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

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

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|--------------|--------------|---------------|--------------|--------------|--------------|
| \$28,239,623 | \$27,610,091 | \$28,003,392 | \$27,864,014 | \$24,621,869 | \$24,837,399 |
| 25,751,682 | 24,937,295 | 23,374,495 | 21,767,508 | 20,978,985 | 19,871,981 |
| 2,590,112 | 2,302,491 | 1,876,448 | 1,935,556 | 1,614,330 | 1,416,345 |
| 13,669,218 | 14,218,260 | 14,504,196 | 14,881,065 | 15,352,936 | 14,121,707 |
| 13,048 | 11,904 | 8,950 | 6,516 | 6,057 | 904 |
| 599,233 | 529,441 | 600,058 | 531,661 | 487,268 | 724,864 |
| 43,179,262 | 42,552,561 | 40,683,547 | 39,920,060 | 39,613,270 | 39,570,798 |
| 558,659 | 548,312 | 724,542 | 973,069 | 940,211 | 1,113,220 |
| 844,032 | 796,269 | 524,188 | 249,996 | 379,767 | 741,064 |
| 215,459 | 197,722 | 175,793 | 174,220 | 203,876 | 200,283 |
| 373,874 | 326,832 | 234,764 | 210,949 | 203,953 | 267,741 |
| 3,661,465 | 3,219,224 | 2,882,150 | 2,691,507 | 2,613,617 | 1,720,700 |
| 119,695,667 | 117,250,402 | 113,592,523 | 111,206,121 | 107,016,139 | 104,587,006 |
| 25,540,762 | 25,670,117 | 28,461,033 | 22,131,746 | 22,545,523 | 21,631,013 |
| 11,243,394 | 10,909,164 | 11,205,734 | 10,802,232 | 10,488,542 | 10,241,170 |
| 21,026,469 | 20,991,977 | 20,219,878 | 19,838,481 | 18,606,683 | 19,823,252 |
| 8,185,016 | 8,714,137 | 9,861,052 | 7,990,560 | 8,455,132 | 8,052,821 |
| 26,380,875 | 24,508,549 | 25,740,292 | 23,288,658 | 23,387,209 | 24,737,735 |
| 16,630,309 | 16,170,902 | 15,615,537 | 14,843,524 | 13,679,537 | 13,511,589 |
| 574,702 | 337,287 | 480,672 | 562,966 | 845,603 | 998,437 |
| 3,607,398 | 8,391,180 | 2,687,712 | 3,567,340 | 3,518,525 | 5,406,273 |
| 279,853 | 281,862 | 282,105 | 297,347 | 238,511 | 319,065 |
| 925,403 | 630,686 | 728,915 | 927,942 | 1,975,759 | 793,561 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 312,744 | 281,338 | 199,018 | 229,156 | 305,101 | 274,625 |
| 0 | 247,383 | 0 | 0 | 0 | 0 |
| 114,706,925 | 117,134,582 | 115,481,948 | 104,479,952 | 104,046,125 | 105,789,541 |
| 4,988,742 | 115,820 | (1,889,425) | 6,726,169 | 2,970,014 | (1,202,535) |
| 0 | 0 | 14,862 | 0 | 37,411 | 0 |
| 0 | 0 | 80,890 | 0 | 0 | 22,065 |
| 0 | 0 | 0 | 0 | 0 | 1,150,000 |
| 1,800,000 | 5,400,000 | 0 | 0 | 1,499,918 | 0 |
| 0 | 247,383 | 0 | 0 | 53,352 | 0 |
| 0 | 0 | 0 | 0 | 460,000 | 0 |
| 0 | 0 | 0 | 0 | 9,181 | 0 |
| 0 | 0 | 0 | 0 | (452,620) | 0 |
| 1,846,790 | 1,931,652 | 2,338,008 | 2,058,579 | 1,802,626 | 1,706,483 |
| (1,846,790) | (1,931,652) | (2,338,008) | (2,058,579) | (1,802,626) | (1,752,590) |
| 1,800,000 | 5,647,383 | 95,752 | 0 | 1,607,242 | 1,125,958 |
| \$6,788,742 | \$5,763,203 | (\$1,793,673) | \$6,726,169 | \$4,577,256 | (\$76,577) |
| 1.1% | 0.8% | 0.8% | 1.1% | 2.3% | 1.0% |

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

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

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|------------|------------|------------|------------|------------|------------|
| \$2.410000 | \$2.410000 | \$2.410000 | \$2.420000 | \$2.440000 | \$2.430000 |
| 0.090000 | 0.090000 | 0.090000 | 0.080000 | 0.060000 | 0.070000 |
| 0.804211 | 0.805431 | 0.807229 | 0.776301 | 0.775656 | 0.776421 |
| 0.774542 | 0.771111 | 0.764545 | 0.740169 | 0.718636 | 0.700984 |
| 1.000000 | 1.000000 | 1.000000 | 1.000000 | 1.000000 | 1.000000 |
| 1.115812 | 1.117504 | 1.120000 | 1.119826 | 1.118895 | 1.120000 |
| 1.120000 | 1.120000 | 1.120000 | 1.120000 | 1.120000 | 1.120000 |
| 1.120000 | 1.120000 | 1.120000 | 1.120000 | 1.120000 | 1.120000 |
| 1.892895 | 1.895766 | 1.900000 | 1.900000 | 0.946880 | 0.947813 |
| 1.900000 | 1.900000 | 1.900000 | 1.900000 | 0.990912 | 0.966573 |
| 1.900000 | 1.900000 | 1.900000 | 1.900000 | 1.900000 | 1.900000 |
| 0.348691 | 0.349220 | 0.350000 | 0.342930 | 0.342645 | 0.342983 |
| 0.350000 | 0.350000 | 0.350000 | 0.348651 | 0.338508 | 0.330193 |
| 0.350000 | 0.350000 | 0.350000 | 0.350000 | 0.350000 | 0.350000 |
| 0.199252 | 0.199554 | 0.200000 | 0.197425 | 0.197261 | 0.197456 |
| 0.200000 | 0.200000 | 0.200000 | 0.200000 | 0.195381 | 0.190582 |
| 0.200000 | 0.200000 | 0.200000 | 0.200000 | 0.200000 | 0.200000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| \$4.360861 | \$4.367475 | \$4.377229 | \$4.336482 | \$3.381337 | \$3.384673 |
| 4.344542 | 4.341111 | 4.334545 | 4.308820 | 3.363437 | 3.308332 |
| 4.570000 | 4.570000 | 4.570000 | 4.570000 | 4.570000 | 4.570000 |
| \$6.860861 | \$6.867475 | \$6.877229 | \$6.836482 | \$5.881337 | \$5.884673 |
| 6.844542 | 6.841111 | 6.834545 | 6.808820 | 5.863437 | 5.808332 |
| 7.070000 | 7.070000 | 7.070000 | 7.070000 | 7.070000 | 7.070000 |
| \$6.860000 | \$6.870000 | \$6.870000 | \$6.840000 | \$5.900000 | \$5.900000 |

(continued)

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

| | 2020 | 2019 | 2018 | 2017 |
|---|------------|------------|------------|------------|
| Overlapping Rates by Taxing District | | | | |
| Cities | | | | |
| Brunswick | | | | |
| Residential/Agricultural Real | \$3.547500 | \$3.696346 | \$3.699802 | \$3.701780 |
| Commercial/Industrial and Public Utility Real | 3.680661 | 3.772100 | 3.773328 | 3.748323 |
| General Business and Public Utility Personal | 3.800000 | 3.800000 | 3.800000 | 3.800000 |
| Medina | | | | |
| Residential/Agricultural Real | 4.783458 | 5.020574 | 5.021331 | 5.021503 |
| Commercial/Industrial and Public Utility Real | 4.816353 | 4.942789 | 4.959918 | 4.938495 |
| General Business and Public Utility Personal | 5.400000 | 5.400000 | 5.400000 | 5.400000 |
| Rittman | | | | |
| Residential/Agricultural Real | 6.134386 | 6.145573 | 6.144177 | 6.289958 |
| Commercial/Industrial and Public Utility Real | 6.290133 | 6.290717 | 6.300000 | 6.300000 |
| General Business and Public Utility Personal | 6.300000 | 6.300000 | 6.300000 | 6.300000 |
| Wadsworth | | | | |
| Residential/Agricultural Real | 4.380987 | 4.685959 | 4.687735 | 4.497399 |
| Commercial/Industrial and Public Utility Real | 4.531225 | 4.762165 | 4.760518 | 4.549761 |
| General Business and Public Utility Personal | 4.900000 | 4.900000 | 4.900000 | 4.700000 |
| Villages | | | | |
| Chippewa Lake | | | | |
| Residential/Agricultural Real | 9.773054 | 9.779384 | 9.772893 | 9.775767 |
| Commercial/Industrial and Public Utility Real | 10.555120 | 8.655783 | 8.655783 | 8.655783 |
| General Business and Public Utility Personal | 11.600000 | 10.600000 | 10.600000 | 10.600000 |
| Creston | | | | |
| Residential/Agricultural Real | 7.405074 | 7.447825 | 7.452818 | 6.435300 |
| Commercial/Industrial and Public Utility Real | 8.625395 | 8.595710 | 8.594855 | 8.105740 |
| General Business and Public Utility Personal | 10.400000 | 10.400000 | 10.400000 | 13.000000 |
| Gloria Glens | | | | |
| Residential/Agricultural Real | 11.539258 | 13.682659 | 13.682659 | 12.255488 |
| Commercial/Industrial and Public Utility Real | 21.500000 | 23.750000 | 23.750000 | 22.350000 |
| General Business and Public Utility Personal | 21.500000 | 23.750000 | 23.750000 | 22.350000 |
| Lodi | | | | |
| Residential/Agricultural Real | 16.780413 | 18.385049 | 18.409687 | 18.392672 |
| Commercial/Industrial and Public Utility Real | 17.937733 | 18.514870 | 18.364654 | 18.362674 |
| General Business and Public Utility Personal | 19.200000 | 19.200000 | 19.200000 | 19.200000 |
| Seville | | | | |
| Residential/Agricultural Real | 5.470418 | 5.893364 | 5.908286 | 5.911170 |
| Commercial/Industrial and Public Utility Real | 5.592960 | 5.735728 | 8.760036 | 5.748980 |
| General Business and Public Utility Personal | 6.500000 | 6.500000 | 6.500000 | 6.500000 |
| Spencer | | | | |
| Residential/Agricultural Real | 9.607569 | 10.612683 | 10.616019 | 10.565647 |
| Commercial/Industrial and Public Utility Real | 10.838515 | 10.723186 | 10.609217 | 10.912971 |
| General Business and Public Utility Personal | 11.900000 | 11.900000 | 11.900000 | 11.900000 |
| Westfield Center | | | | |
| Residential/Agricultural Real | 2.600000 | 2.600000 | 2.600000 | 2.600000 |
| Commercial/Industrial and Public Utility Real | 2.600000 | 2.600000 | 2.600000 | 2.600000 |
| General Business and Public Utility Personal | 2.600000 | 2.600000 | 2.600000 | 2.600000 |

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|------------|------------|------------|------------|------------|------------|
| \$3.796178 | \$3.797669 | \$2.600000 | \$2.600000 | \$2.600000 | \$2.600000 |
| 3.794900 | 3.794258 | 2.600000 | 2.600000 | 2.600000 | 2.600000 |
| 3.800000 | 3.800000 | 2.600000 | 2.600000 | 2.600000 | 2.600000 |
| 5.172619 | 5.172139 | 5.173712 | 5.087969 | 5.085833 | 5.085171 |
| 5.005592 | 4.997952 | 4.951184 | 4.872006 | 4.842476 | 4.813400 |
| 5.400000 | 5.400000 | 5.400000 | 5.400000 | 5.400000 | 5.400000 |
| 6.300000 | 6.032365 | 5.994056 | 5.488292 | 5.485440 | 5.344222 |
| 6.300000 | 6.300000 | 6.172261 | 5.704162 | 5.635627 | 5.546011 |
| 6.300000 | 6.300000 | 6.300000 | 5.800000 | 5.800000 | 5.800000 |
| 4.687724 | 5.637517 | 5.647155 | 5.572683 | 5.570363 | 5.571108 |
| 4.700000 | 5.500465 | 5.494751 | 5.469376 | 5.403694 | 5.353141 |
| 4.700000 | 5.800000 | 5.800000 | 5.800000 | 5.800000 | 5.800000 |
| 10.534499 | 10.042767 | 10.100000 | 9.335450 | 9.329258 | 9.326480 |
| 10.600000 | 10.100000 | 10.100000 | 9.778017 | 9.778238 | 8.959160 |
| 10.600000 | 10.100000 | 10.100000 | 10.100000 | 10.100000 | 10.100000 |
| 6.452915 | 6.450890 | 6.552475 | 6.556865 | 6.557155 | 6.313635 |
| 7.992980 | 7.992980 | 8.107970 | 8.085740 | 8.047445 | 8.038585 |
| 13.000000 | 13.000000 | 13.000000 | 13.000000 | 13.000000 | 13.000000 |
| 12.840959 | 12.043301 | 12.049087 | 11.832702 | 11.687561 | 11.824018 |
| 22.350000 | 23.100000 | 23.100000 | 23.100000 | 23.100000 | 23.100000 |
| 22.350000 | 23.100000 | 23.100000 | 23.100000 | 23.100000 | 23.100000 |
| 19.192707 | 15.677874 | 15.700000 | 15.508770 | 10.490445 | 10.487065 |
| 19.200000 | 15.700000 | 15.700000 | 15.700000 | 10.695120 | 10.619780 |
| 19.200000 | 15.700000 | 15.700000 | 15.700000 | 10.700000 | 10.700000 |
| 6.101622 | 6.112310 | 4.413138 | 4.351084 | 4.326466 | 4.323770 |
| 5.849008 | 5.836784 | 4.265190 | 4.230730 | 4.221756 | 4.223332 |
| 6.500000 | 6.500000 | 6.500000 | 6.500000 | 6.500000 | 6.500000 |
| 10.966568 | 10.955820 | 10.949156 | 10.917140 | 10.912892 | 10.910220 |
| 11.195816 | 11.195816 | 11.195816 | 10.933614 | 10.933614 | 10.933614 |
| 11.900000 | 11.900000 | 11.900000 | 11.900000 | 11.900000 | 11.900000 |
| 2.600000 | 2.600000 | 2.600000 | 2.600000 | 2.600000 | 2.600000 |
| 2.600000 | 2.600000 | 2.600000 | 2.600000 | 2.600000 | 2.600000 |
| 2.600000 | 2.600000 | 2.600000 | 2.600000 | 2.600000 | 2.600000 |

(continued)

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

| | 2020 | 2019 | 2018 | 2017 |
|---|-------------|-------------|-------------|-------------|
| Townships | | | | |
| Brunswick Hills | | | | |
| Residential/Agricultural Real | \$12.806225 | \$12.654609 | \$12.667158 | \$12.680166 |
| Commercial/Industrial and Public Utility Real | 14.139155 | 12.861260 | 12.745543 | 12.748431 |
| General Business and Public Utility Personal | 15.550000 | 14.350000 | 14.350000 | 14.350000 |
| Canaan/Creston | | | | |
| Residential/Agricultural Real | 3.198682 | 3.210439 | 3.214475 | 3.196859 |
| Commercial/Industrial and Public Utility Real | 3.448791 | 3.419517 | 3.394540 | 3.388352 |
| General Business and Public Utility Personal | 5.200000 | 5.200000 | 5.200000 | 5.200000 |
| Chatham | | | | |
| Residential/Agricultural Real | 6.618676 | 7.066040 | 7.086174 | 6.806605 |
| Commercial/Industrial and Public Utility Real | 6.987399 | 7.181419 | 7.175031 | 6.776763 |
| General Business and Public Utility Personal | 7.500000 | 7.500000 | 7.500000 | 7.200000 |
| Granger | | | | |
| Residential/Agricultural Real | 5.145484 | 5.354662 | 5.359366 | 5.353996 |
| Commercial/Industrial and Public Utility Real | 5.192540 | 5.442094 | 5.459168 | 5.421746 |
| General Business and Public Utility Personal | 5.600000 | 5.600000 | 5.600000 | 5.600000 |
| Guilford | | | | |
| Residential/Agricultural Real | 6.906985 | 7.520741 | 7.524278 | 7.524218 |
| Commercial/Industrial and Public Utility Real | 7.248397 | 7.569371 | 7.575597 | 7.572074 |
| General Business and Public Utility Personal | 8.150000 | 8.150000 | 8.150000 | 8.150000 |
| Guilford/Rittman | | | | |
| Residential/Agricultural Real | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| Commercial/Industrial and Public Utility Real | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| General Business and Public Utility Personal | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| Guilford/Seville | | | | |
| Residential/Agricultural Real | 4.379215 | 4.909168 | 4.913306 | 4.913503 |
| Commercial/Industrial and Public Utility Real | 4.756973 | 5.003180 | 5.020189 | 5.012091 |
| General Business and Public Utility Personal | 5.250000 | 5.250000 | 5.250000 | 5.250000 |
| Harrisville | | | | |
| Residential/Agricultural Real | 5.384832 | 5.665234 | 5.666572 | 5.851159 |
| Commercial/Industrial and Public Utility Real | 6.563083 | 7.060856 | 6.788508 | 6.354645 |
| General Business and Public Utility Personal | 7.500000 | 7.500000 | 7.500000 | 8.000000 |
| Harrisville/Lodi | | | | |
| Residential/Agricultural Real | 1.981290 | 2.178042 | 2.179288 | 2.364796 |
| Commercial/Industrial and Public Utility Real | 2.365681 | 2.570388 | 2.524505 | 2.591319 |
| General Business and Public Utility Personal | 2.800000 | 2.800000 | 2.800000 | 3.300000 |
| Hinckley | | | | |
| Residential/Agricultural Real | 7.927127 | 8.483005 | 8.507409 | 7.518996 |
| Commercial/Industrial and Public Utility Real | 11.124353 | 10.910946 | 10.852709 | 9.775834 |
| General Business and Public Utility Personal | 14.050000 | 14.050000 | 14.050000 | 13.050000 |
| Homer | | | | |
| Residential/Agricultural Real | 5.052168 | 7.550868 | 7.549624 | 7.558597 |
| Commercial/Industrial and Public Utility Real | 5.318410 | 7.900000 | 7.900000 | 7.900000 |
| General Business and Public Utility Personal | 5.400000 | 7.900000 | 7.900000 | 7.900000 |
| Lafayette | | | | |
| Residential/Agricultural Real | 4.901596 | 10.507810 | 10.543740 | 8.129345 |
| Commercial/Industrial and Public Utility Real | 4.910550 | 10.886436 | 10.886823 | 8.577897 |
| General Business and Public Utility Personal | 5.300000 | 11.300000 | 11.300000 | 8.900000 |

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|-------------|-------------|-------------|-------------|-------------|-------------|
| \$10.952432 | \$10.993877 | \$11.037496 | \$10.807988 | \$10.801361 | \$10.806654 |
| 10.674401 | 10.643007 | 11.255250 | 11.027918 | 10.966637 | 10.661062 |
| 11.850000 | 11.850000 | 11.850000 | 11.850000 | 11.850000 | 11.850000 |
| 3.202606 | 3.202261 | 3.541861 | 3.543553 | 3.540762 | 0.000000 |
| 3.364155 | 3.368598 | 3.449608 | 3.432496 | 3.401451 | 0.000000 |
| 5.200000 | 5.200000 | 5.200000 | 5.200000 | 5.200000 | 0.000000 |
| 6.983553 | 6.987352 | 6.990349 | 7.056459 | 7.060950 | 7.093761 |
| 6.941275 | 6.941275 | 6.861857 | 6.963565 | 6.963565 | 6.881296 |
| 7.200000 | 7.200000 | 7.200000 | 7.200000 | 7.200000 | 7.200000 |
| 5.544980 | 5.539640 | 5.546788 | 5.500034 | 5.496994 | 5.505682 |
| 5.506888 | 5.565836 | 5.527948 | 5.600000 | 5.383504 | 5.292248 |
| 5.600000 | 5.600000 | 5.600000 | 5.600000 | 5.600000 | 5.600000 |
| 7.869771 | 7.874891 | 7.876778 | 7.778803 | 7.765170 | 7.766308 |
| 7.783303 | 7.756649 | 7.762159 | 7.545386 | 7.507003 | 7.513272 |
| 8.150000 | 8.150000 | 8.150000 | 8.150000 | 8.150000 | 8.150000 |
| 0.000000 | 0.000000 | 0.000000 | 0.500000 | 0.500000 | 0.500000 |
| 0.000000 | 0.000000 | 0.000000 | 0.500000 | 0.500000 | 0.500000 |
| 0.000000 | 0.000000 | 0.000000 | 0.500000 | 0.500000 | 0.500000 |
| 5.207775 | 5.212805 | 5.214615 | 5.126152 | 5.111054 | 5.111503 |
| 5.177281 | 5.152762 | 5.159968 | 5.008861 | 4.978959 | 4.984000 |
| 5.250000 | 5.250000 | 5.250000 | 5.250000 | 5.250000 | 5.250000 |
| 5.996022 | 4.494599 | 4.495364 | 4.549321 | 4.552640 | 4.557410 |
| 6.524006 | 5.013395 | 4.980490 | 4.899055 | 4.678953 | 4.673646 |
| 8.000000 | 6.500000 | 6.500000 | 6.500000 | 6.500000 | 6.500000 |
| 2.469757 | 0.969088 | 0.969628 | 0.980487 | 0.980852 | 0.982238 |
| 2.708542 | 1.202984 | 1.182895 | 1.154020 | 1.072974 | 1.067692 |
| 3.300000 | 1.800000 | 1.800000 | 1.800000 | 1.800000 | 1.800000 |
| 7.873218 | 7.880686 | 7.899708 | 7.802371 | 7.802833 | 7.812197 |
| 10.203936 | 10.203936 | 10.221991 | 9.927080 | 9.459302 | 9.044577 |
| 13.050000 | 13.050000 | 13.050000 | 13.050000 | 13.050000 | 13.050000 |
| 7.725631 | 7.722424 | 6.888367 | 7.242776 | 7.239168 | 7.293090 |
| 7.900000 | 7.900000 | 7.834814 | 7.810337 | 7.810337 | 7.848167 |
| 7.900000 | 7.900000 | 7.900000 | 7.900000 | 7.900000 | 7.900000 |
| 8.538222 | 8.544003 | 8.556853 | 8.462241 | 8.330442 | 8.336013 |
| 8.900000 | 8.900000 | 8.900000 | 8.758929 | 8.206027 | 8.171068 |
| 8.900000 | 8.900000 | 8.900000 | 8.900000 | 8.800000 | 8.800000 |

(continued)

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

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

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|------------|------------|------------|------------|------------|------------|
| \$3.545415 | \$3.548698 | \$3.556863 | \$3.462241 | \$3.460004 | \$3.462958 |
| 3.900000 | 3.900000 | 3.900000 | 3.758929 | 3.509890 | 3.474186 |
| 3.900000 | 3.900000 | 3.900000 | 3.900000 | 3.900000 | 3.900000 |
| 8.372540 | 8.372203 | 8.378695 | 7.339981 | 7.342431 | 7.349521 |
| 8.290735 | 8.342675 | 8.282120 | 7.541471 | 7.197587 | 7.251960 |
| 9.900000 | 9.900000 | 9.900000 | 9.900000 | 9.900000 | 9.900000 |
| 5.380517 | 5.384312 | 5.390600 | 5.378914 | 5.379529 | 5.380236 |
| 5.586297 | 5.584006 | 5.575064 | 5.531299 | 5.347422 | 5.267680 |
| 6.200000 | 6.200000 | 6.200000 | 6.200000 | 6.200000 | 6.200000 |
| 8.521476 | 8.532100 | 8.538680 | 8.418508 | 8.412793 | 6.202950 |
| 8.600000 | 8.600000 | 8.600000 | 8.600000 | 8.600000 | 6.220599 |
| 8.600000 | 8.600000 | 8.600000 | 8.600000 | 8.600000 | 6.600000 |
| 9.636871 | 8.825633 | 8.842692 | 8.745453 | 8.725040 | 8.728132 |
| 9.478680 | 8.691337 | 8.697869 | 8.799197 | 8.525291 | 8.318336 |
| 10.650000 | 10.950000 | 10.950000 | 10.950000 | 10.950000 | 10.950000 |
| 7.616596 | 7.377767 | 7.394804 | 7.051533 | 7.053109 | 6.987636 |
| 7.597904 | 7.400000 | 7.400000 | 6.931454 | 6.903290 | 6.679525 |
| 7.650000 | 7.400000 | 7.400000 | 7.400000 | 7.400000 | 7.400000 |
| 5.468108 | 5.466944 | 5.462272 | 5.449344 | 5.447632 | 5.451856 |
| 5.409232 | 5.409232 | 5.409232 | 5.420868 | 5.422334 | 5.422334 |
| 5.900000 | 5.900000 | 5.900000 | 5.900000 | 5.900000 | 5.900000 |
| 1.968108 | 1.966944 | 1.962272 | 1.949344 | 1.947632 | 1.951856 |
| 1.909232 | 1.909232 | 1.909232 | 1.920868 | 1.922334 | 1.922334 |
| 2.400000 | 2.400000 | 2.400000 | 2.400000 | 2.400000 | 2.400000 |
| 6.281373 | 3.293802 | 3.292918 | 3.282690 | 3.281442 | 3.284154 |
| 7.400000 | 4.399380 | 4.329528 | 4.326418 | 4.313988 | 3.719268 |
| 7.400000 | 4.400000 | 4.400000 | 4.400000 | 4.400000 | 4.400000 |
| 3.000000 | 3.000000 | 3.000000 | 3.000000 | 4.051443 | 4.053456 |
| 3.000000 | 3.000000 | 3.000000 | 3.000000 | 4.105378 | 4.105450 |
| 3.000000 | 3.000000 | 3.000000 | 3.000000 | 4.500000 | 4.500000 |
| 0.400000 | 0.400000 | 0.400000 | 0.400000 | 0.400000 | 0.400000 |
| 0.400000 | 0.400000 | 0.400000 | 0.400000 | 0.400000 | 0.400000 |
| 0.400000 | 0.400000 | 0.400000 | 0.400000 | 0.400000 | 0.400000 |
| 0.400000 | 0.400000 | 0.400000 | 0.400000 | 0.400000 | 0.400000 |
| 0.400000 | 0.400000 | 0.400000 | 0.400000 | 0.400000 | 0.400000 |
| 0.400000 | 0.400000 | 0.400000 | 0.400000 | 0.400000 | 0.400000 |

(continued)

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

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

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|------------|------------|------------|------------|------------|------------|
| \$6.074000 | \$6.072587 | \$6.099692 | \$6.055019 | \$6.062258 | \$6.074552 |
| 6.184385 | 6.181757 | 6.186446 | 6.200000 | 5.894927 | 5.894030 |
| 6.200000 | 6.200000 | 6.200000 | 6.200000 | 6.200000 | 6.200000 |
| 0.635179 | 0.636142 | 0.637563 | 0.623437 | 0.622918 | 0.623533 |
| 0.666237 | 0.664482 | 0.661123 | 0.648530 | 0.637637 | 0.628606 |
| 0.970000 | 0.970000 | 0.970000 | 0.970000 | 0.970000 | 0.970000 |
| 2.095083 | 1.847112 | 1.850000 | 2.031483 | 2.030631 | 2.031857 |
| 2.100000 | 1.850000 | 1.850000 | 2.046417 | 2.011748 | 1.985385 |
| 2.100000 | 1.850000 | 1.850000 | 2.050000 | 2.050000 | 2.050000 |
| 0.747271 | 0.748412 | 0.750000 | 0.736587 | 0.735921 | 0.736599 |
| 0.750000 | 0.750000 | 0.750000 | 0.743479 | 0.722397 | 0.705180 |
| 0.750000 | 0.750000 | 0.750000 | 0.750000 | 0.750000 | 0.750000 |
| 2.706411 | 2.710292 | 2.713246 | 2.604618 | 1.601818 | 1.603204 |
| 2.704088 | 2.679553 | 2.664827 | 2.628942 | 1.596033 | 1.529549 |
| 2.750000 | 2.750000 | 2.750000 | 2.750000 | 1.750000 | 1.750000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 2.701638 | 2.699631 | 2.691583 | 2.669311 | 2.666360 | 2.673637 |
| 2.951153 | 2.951153 | 2.951153 | 2.973907 | 2.976772 | 2.976772 |
| 4.650000 | 4.650000 | 4.650000 | 4.650000 | 4.650000 | 4.650000 |
| 3.763005 | 3.759385 | 4.124297 | 3.815633 | 3.818972 | 3.807297 |
| 4.098966 | 4.071618 | 4.163119 | 3.708014 | 3.703633 | 3.885239 |
| 4.300000 | 4.300000 | 4.300000 | 4.300000 | 4.300000 | 4.300000 |
| 2.399527 | 2.407460 | 2.409010 | 3.818972 | 0.000000 | 0.000000 |
| 2.500000 | 2.500000 | 2.500000 | 3.703633 | 0.000000 | 0.000000 |
| 2.500000 | 2.500000 | 2.500000 | 4.300000 | 0.000000 | 0.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| 2.711903 | 2.750000 | 2.750000 | 1.850000 | 1.818768 | 1.810574 |
| 2.750000 | 2.736822 | 2.704560 | 1.791705 | 1.735404 | 1.724270 |
| 2.750000 | 2.750000 | 2.750000 | 1.850000 | 1.850000 | 1.850000 |
| 1.099606 | 1.148648 | 1.211988 | 1.211569 | 1.210821 | 1.185556 |
| 1.200000 | 1.250000 | 1.250000 | 1.250000 | 1.237400 | 1.201247 |
| 1.200000 | 1.250000 | 1.250000 | 1.250000 | 1.250000 | 1.250000 |
| 2.231169 | 2.237148 | 2.244699 | 2.169418 | 2.167141 | 2.164908 |
| 2.249270 | 2.243758 | 2.225168 | 2.148279 | 2.088405 | 2.042803 |
| 3.050000 | 3.050000 | 3.050000 | 3.050000 | 3.050000 | 3.050000 |
| 2.679846 | 2.677416 | 2.774208 | 2.778901 | 2.776615 | 2.701913 |
| 3.223445 | 3.213302 | 3.177905 | 3.168609 | 3.085972 | 2.941108 |
| 4.850000 | 4.850000 | 4.850000 | 4.850000 | 4.850000 | 4.850000 |

(continued)

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

| | 2020 | 2019 | 2018 | 2017 |
|---|-------------|-------------|-------------|-------------|
| Out-of-County School Districts | | | | |
| Norwayne LSD | | | | |
| Residential/Agricultural Real | \$26.414968 | \$26.540280 | \$26.550345 | \$26.281213 |
| Commercial/Industrial and Public Utility Real | 31.018043 | 32.655839 | 31.638666 | 28.565244 |
| General Business and Public Utility Personal | 34.200000 | 34.250000 | 34.250000 | 34.250000 |
| Rittman Exempted Village SD | | | | |
| Residential/Agricultural Real | 36.798540 | 37.158605 | 37.199630 | 38.285137 |
| Commercial/Industrial and Public Utility Real | 62.836158 | 62.980432 | 63.162707 | 63.399917 |
| General Business and Public Utility Personal | 62.850000 | 63.150000 | 63.200000 | 63.500000 |
| Schools | | | | |
| Black River Local School District | | | | |
| Residential/Agricultural Real | 28.441528 | 28.400018 | 29.400027 | 30.100034 |
| Commercial/Industrial and Public Utility Real | 29.418139 | 30.067716 | 30.332339 | 31.249701 |
| General Business and Public Utility Personal | 52.000000 | 52.900000 | 52.900000 | 53.600000 |
| Brunswick City School District | | | | |
| Residential/Agricultural Real | 37.250039 | 40.176371 | 40.219863 | 40.548612 |
| Commercial/Industrial and Public Utility Real | 37.250014 | 39.826911 | 39.805479 | 39.824510 |
| General Business and Public Utility Personal | 66.920000 | 68.820000 | 68.820000 | 69.120000 |
| Buckeye Local School District | | | | |
| Residential/Agricultural Real | 30.000012 | 31.409648 | 31.468522 | 33.026706 |
| Commercial/Industrial and Public Utility Real | 32.880082 | 35.901317 | 36.197014 | 37.254824 |
| General Business and Public Utility Personal | 65.000000 | 66.400000 | 66.400000 | 67.900000 |
| Cloverleaf Local School District | | | | |
| Residential/Agricultural Real | 29.050447 | 30.967719 | 31.019089 | 31.731509 |
| Commercial/Industrial and Public Utility Real | 30.651159 | 33.270169 | 33.122303 | 33.284509 |
| General Business and Public Utility Personal | 56.800000 | 58.300000 | 58.300000 | 59.000000 |
| Highland Local School District | | | | |
| Residential/Agricultural Real | 33.772682 | 36.106775 | 36.218139 | 33.922666 |
| Commercial/Industrial and Public Utility Real | 31.736969 | 34.086910 | 34.119178 | 31.746033 |
| General Business and Public Utility Personal | 77.000000 | 77.700000 | 77.700000 | 75.300000 |
| Medina City School District | | | | |
| Residential/Agricultural Real | 39.476847 | 43.534450 | 44.377570 | 46.190539 |
| Commercial/Industrial and Public Utility Real | 44.578436 | 47.892517 | 48.826257 | 50.022618 |
| General Business and Public Utility Personal | 90.230000 | 90.830000 | 91.630000 | 93.330000 |
| Wadsworth City School District | | | | |
| Residential/Agricultural Real | 37.366657 | 40.612536 | 40.617745 | 41.742713 |
| Commercial/Industrial and Public Utility Real | 41.595773 | 44.445291 | 44.437944 | 45.416409 |
| General Business and Public Utility Personal | 77.900000 | 77.900000 | 77.900000 | 79.000000 |

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

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

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

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

Debt Service levies are designed to raise a fixed amount of revenue each year. A rate is set each year so that when it is applied to the total assessed value, the fixed amount is generated.

Source: Medina County Auditor

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

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

| Collection Year | Real Property | | | Tangible Personal Property | |
|-----------------|------------------------------|-----------------------------|------------------------|----------------------------|------------------------|
| | Assessed Value | | Estimated Actual Value | Public Utility | |
| | Residential/ Agricultural | Commercial Industrial/PU | | Assessed Value | Estimated Actual Value |
| 2020 | \$4,750,901,140 | \$908,996,440 | \$16,171,135,943 | \$411,311,900 | \$467,399,886 |
| 2019 | 4,165,095,010 | 824,263,230 | 14,255,309,257 | 193,275,230 | 219,630,943 |
| 2018 | 4,097,420,410 | 806,267,510 | 14,010,536,914 | 160,149,510 | 181,988,080 |
| 2017 | 4,024,883,680 | 803,897,030 | 13,796,516,314 | 154,121,340 | 175,137,886 |
| 2016 | 3,698,749,970 | 750,711,820 | 12,712,747,971 | 126,330,260 | 143,557,114 |
| 2015 | 3,654,716,680 | 731,313,920 | 12,531,516,000 | 117,658,680 | 133,703,045 |
| 2014 | 3,605,916,780 | 715,621,280 | 12,347,251,600 | 105,701,610 | 120,115,466 |
| 2013 | 3,723,990,570 | 736,871,530 | 12,745,320,286 | 99,869,580 | 113,488,159 |
| 2012 | 3,704,517,210 | 748,401,850 | 12,722,625,886 | 93,958,960 | 106,771,545 |
| 2011 | 3,670,351,550 | 747,843,440 | 12,623,414,257 | 91,176,320 | 103,609,455 |

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

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property.

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

Source: Medina County, Ohio; County Auditor

| Assessed Value | Total Estimated Actual Value | Ratio | Total Tax Rate (mills) | Weighted Average Tax Rate (per \$1,000 of Assessed Value) |
|-----------------|------------------------------|--------|------------------------|---|
| \$6,071,209,480 | \$16,638,535,829 | 36.49% | \$8.07 | \$7.09 |
| 5,182,633,470 | 14,474,940,200 | 35.80 | 7.07 | 6.80 |
| 5,063,837,430 | 14,192,524,994 | 35.68 | 7.07 | 6.57 |
| 4,982,902,050 | 13,971,654,201 | 35.66 | 7.07 | 6.58 |
| 4,575,792,050 | 12,856,305,085 | 35.59 | 7.07 | 6.86 |
| 4,503,689,280 | 12,665,219,045 | 35.56 | 7.07 | 6.87 |
| 4,427,239,670 | 12,467,367,066 | 35.51 | 7.07 | 6.87 |
| 4,560,731,680 | 12,858,808,445 | 35.47 | 7.07 | 6.84 |
| 4,546,878,020 | 12,829,397,431 | 35.44 | 7.07 | 5.90 |
| 4,509,371,310 | 12,727,023,712 | 35.43 | 7.07 | 5.90 |

Medina County, Ohio
Property Tax Levies And Collections
Last Ten Years

| Year | Current Tax Levy | Current Tax Collections | Percent of Current Tax Collections To Tax Levy | Delinquent Tax Collections | Total Tax Collections (1)(2) | Percent of Total Tax Collections To Tax Levy |
|------|------------------|-------------------------|--|----------------------------|------------------------------|--|
| 2020 | \$43,146,107 | \$41,506,096 | 96.20 % | \$579,841 | \$42,085,937 | 97.54 % |
| 2019 | 34,123,156 | 33,571,219 | 98.38 | 624,410 | 34,195,629 | 100.21 |
| 2018 | 33,371,824 | 32,619,319 | 97.75 | 625,641 | 33,244,960 | 99.62 |
| 2017 | 32,882,536 | 32,243,197 | 98.06 | 684,758 | 32,927,955 | 100.14 |
| 2016 | 31,412,244 | 30,735,535 | 97.85 | 816,713 | 31,552,248 | 100.45 |
| 2015 | 30,957,915 | 30,183,639 | 97.50 | 793,729 | 30,977,368 | 100.06 |
| 2014 | 30,454,531 | 29,720,299 | 97.59 | 948,731 | 30,669,030 | 100.70 |
| 2013 | 32,962,964 | 30,190,662 | 91.59 | 948,126 | 31,138,788 | 94.47 |
| 2012 | 27,037,859 | 25,929,089 | 95.90 | 953,626 | 26,882,715 | 99.43 |
| 2011 | 28,374,588 | 25,558,823 | 90.08 | 916,061 | 26,474,884 | 93.30 |

Source: Medina County Auditor

Note: The County's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

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

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

Medina County, Ohio

Principal Taxpayers

2020 and 2011

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

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

Source: Medina County Auditor

Medina County, Ohio
*Ratio of Outstanding Debt to
Total Personal Income and Debt Per Capita
Last Ten Years*

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

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

Source: Medina County Auditor

| Business-Type Activities | | | | Total | | |
|--------------------------|---------------|-----------------------------------|--------------------------------|---------------|---|-------------------|
| OWDA Loans | OPWC Loans | Rural Lorain Waterline Loan | General Obligation Bonds | Total Debt | Percentage of Personal Income (1) | Per Capita (1) |
| \$67,907,673 | \$1,434,063 | \$19,042 | \$0 | \$77,222,341 | 1.11 % | \$418 |
| 73,783,322 | 1,343,613 | 37,877 | 0 | 84,222,978 | 1.30 | 469 |
| 76,947,729 | 1,162,811 | 56,506 | 0 | 87,376,712 | 1.43 | 488 |
| 62,595,573 | 1,249,724 | 74,931 | 0 | 74,013,651 | 1.26 | 415 |
| 59,223,038 | 1,293,180 | 93,154 | 0 | 71,652,872 | 1.27 | 404 |
| 64,695,511 | 832,301 | 111,178 | 0 | 75,828,113 | 1.37 | 430 |
| 69,321,028 | 504,264 | 129,005 | 0 | 75,130,645 | 1.39 | 427 |
| 74,613,083 | 545,227 | 146,637 | 0 | 81,133,421 | 1.55 | 464 |
| 81,610,848 | 586,190 | 0 | 39,970 | 88,997,696 | 1.75 | 512 |
| 85,983,592 | 627,155 | 0 | 79,945 | 93,837,246 | 1.86 | 542 |

Medina County, Ohio
*Ratio of General Obligation Bonded Debt to Estimated Actual
Value and Bonded Debt Per Capita
Last Ten Years*

| Year | Population (1) | Estimated Actual Value of Taxable Property (2) | General Bonded Debt Outstanding | Ratio of Bonded Debt to Estimated Actual Value | Bonded Debt Per Capita |
|------|----------------|---|--|---|------------------------------|
| 2020 | 184,670 | \$16,638,535,829 | \$7,222,560 | 0.04 % | \$39 |
| 2019 | 179,746 | 14,474,940,200 | 8,090,283 | 0.06 | 45 |
| 2018 | 179,146 | 14,192,524,994 | 8,923,767 | 0.06 | 50 |
| 2017 | 178,371 | 13,971,654,201 | 9,732,068 | 0.07 | 55 |
| 2016 | 177,221 | 12,856,305,085 | 10,602,103 | 0.08 | 60 |
| 2015 | 176,395 | 12,665,219,045 | 9,677,323 | 0.08 | 55 |
| 2014 | 176,029 | 12,467,367,066 | 4,583,862 | 0.04 | 26 |
| 2013 | 174,915 | 12,858,808,445 | 5,122,963 | 0.04 | 29 |
| 2012 | 173,684 | 12,829,397,431 | 5,687,204 | 0.04 | 33 |
| 2011 | 173,262 | 12,727,023,712 | 4,552,286 | 0.04 | 26 |

Note: Although the general obligation bond retirement fund is restricted for debt service, it is not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

Sources: (1) U.S. Bureau of Census, Census of Population
(2) Medina County Auditor

Medina County, Ohio
Pledged Revenue Bond Coverage (1)
Last Ten Years

SEWER DISTRICT

| Year | Gross Revenue (2) | Operating Expenses (3) | Net Revenue Available For Debt Service | Debt Service Requirements | | | Coverage |
|------|-------------------|------------------------|--|---------------------------|-------------|-------------|----------|
| | | | | Principal | Interest | Total | |
| 2020 | \$19,345,128 | \$11,716,195 | \$7,628,933 | \$4,850,120 | \$1,531,280 | \$6,381,400 | 1.20 |
| 2019 | 18,724,850 | 13,039,434 | 5,685,416 | 4,796,348 | 1,674,746 | 6,471,094 | 0.88 |
| 2018 | 18,726,085 | 15,629,066 | 3,097,019 | 3,231,507 | 613,547 | 3,845,054 | 0.81 |
| 2017 | 18,193,997 | 11,815,258 | 6,378,739 | 4,641,407 | 1,051,979 | 5,693,386 | 1.12 |
| 2016 | 15,039,728 | 13,475,302 | 1,564,426 | 3,741,686 | 829,647 | 4,571,333 | 0.34 |
| 2015 | 14,857,215 | 12,283,245 | 2,573,970 | 3,552,154 | 1,064,827 | 4,616,981 | 0.56 |
| 2014 | 14,610,609 | 12,407,576 | 2,203,033 | 3,427,861 | 1,168,973 | 4,596,834 | 0.48 |
| 2013 | 14,324,837 | 11,921,564 | 2,403,273 | 3,432,477 | 1,272,740 | 4,705,217 | 0.51 |
| 2012 | 13,938,149 | 12,646,193 | 1,291,956 | 3,422,866 | 1,341,520 | 4,764,386 | 0.27 |
| 2011 | 10,634,857 | 12,342,296 | (1,707,439) | 3,322,068 | 1,435,110 | 4,757,178 | (0.36) |

WATER DISTRICT

| Year | Gross Revenue (2) | Operating Expenses (3) | Net Revenue Available For Debt Service | Debt Service Requirements | | | Coverage |
|------|-------------------|------------------------|--|---------------------------|-----------|-------------|----------|
| | | | | Principal | Interest | Total | |
| 2020 | \$13,163,863 | \$6,821,251 | \$6,342,612 | \$3,651,579 | \$808,104 | \$4,459,683 | 1.42 |
| 2019 | 11,466,514 | 5,631,484 | 5,835,030 | 3,677,445 | 947,599 | 4,625,044 | 1.26 |
| 2018 | 10,697,136 | 5,267,441 | 5,429,695 | 3,563,422 | 1,083,024 | 4,646,446 | 1.17 |
| 2017 | 10,780,938 | 5,585,927 | 5,195,011 | 5,174,789 | 1,771,745 | 6,946,534 | 0.75 |
| 2016 | 10,375,915 | 5,386,327 | 4,989,588 | 3,446,308 | 1,320,872 | 4,767,180 | 1.05 |
| 2015 | 9,374,586 | 5,219,471 | 4,155,115 | 3,385,738 | 1,669,649 | 5,055,387 | 0.82 |
| 2014 | 7,794,558 | 4,096,980 | 3,697,578 | 3,149,923 | 1,754,233 | 4,904,156 | 0.75 |
| 2013 | 7,919,823 | 4,133,447 | 3,786,376 | 2,964,439 | 1,904,096 | 4,868,535 | 0.78 |
| 2012 | 8,313,281 | 4,261,516 | 4,051,765 | 2,988,443 | 2,072,037 | 5,060,480 | 0.80 |
| 2011 | 7,363,731 | 4,007,968 | 3,355,763 | 2,803,763 | 2,124,667 | 4,928,430 | 0.68 |

SOLID WASTE MANAGEMENT

| Year | Gross Revenue (2) | Operating Expenses (3) | Net Revenue Available For Debt Service | Debt Service Requirements | | | Coverage |
|------|-------------------|------------------------|--|---------------------------|----------|-----------|----------|
| | | | | Principal | Interest | Total | |
| 2020 | \$8,189,531 | \$8,263,892 | (\$74,361) | \$135,315 | \$38,662 | \$173,977 | (0.43) |
| 2019 | 7,453,091 | 7,703,948 | (250,857) | 103,120 | 19,215 | 122,335 | (2.05) |
| 2018 | 7,191,854 | 8,353,516 | (1,161,662) | 97,836 | 24,499 | 122,335 | (9.50) |
| 2017 | 6,814,867 | 6,880,180 | (65,313) | 137,435 | 46,068 | 183,503 | (0.36) |
| 2016 | 6,455,847 | 6,257,111 | 198,736 | 55,560 | 36,555 | 92,115 | 2.16 |
| 2015 | 6,794,157 | 5,783,831 | 1,010,326 | 66,643 | 27,289 | 93,932 | 10.76 |
| 2014 | 8,460,604 | 7,807,812 | 652,792 | 542,756 | 71,214 | 613,970 | 1.06 |
| 2013 | 8,231,460 | 6,599,687 | 1,631,773 | 943,643 | 125,407 | 1,069,050 | 1.53 |
| 2012 | 7,952,531 | 6,799,968 | 1,152,563 | 802,123 | 108,036 | 910,159 | 1.27 |
| 2011 | 9,028,906 | 6,866,219 | 2,162,687 | 758,285 | 151,874 | 910,159 | 2.38 |

- (1) Includes OWDA and OPWC Loans
- (2) Gross revenue is total operating revenue plus interest income.
- (3) Operating expenses are exclusive of depreciation.

Source: Medina County Auditor

Medina County, Ohio
Legal Debt Margin
Last Ten Years

| | 2020 | 2019 | 2018 | 2017 |
|--|------------------------|------------------------|------------------------|------------------------|
| Total Assessed Property Value | <u>\$6,071,209,480</u> | <u>\$5,182,633,470</u> | <u>\$5,063,837,430</u> | <u>\$4,982,902,050</u> |
| General Bonded Debt Outstanding: | | | | |
| General Obligation Bonds | \$7,010,000 | \$7,855,000 | \$8,639,918 | \$9,429,918 |
| Special Assessment Bonds | 60,000 | 140,000 | 215,000 | 285,000 |
| Enterprise General Obligation Bonds | 0 | 0 | 0 | 0 |
| OWDA Loans | 67,907,673 | 73,783,322 | 76,947,729 | 62,595,573 |
| OPWC Loans | 1,498,191 | 1,410,437 | 1,233,710 | 1,326,079 |
| Rural Lorain County Waterline Loan | 19,042 | 37,877 | 56,506 | 74,931 |
| Total Gross Indebtedness | <u>76,494,906</u> | <u>83,226,636</u> | <u>87,092,863</u> | <u>73,711,501</u> |
| Less: | | | | |
| Special Assessment Debt | (60,000) | (140,000) | (215,000) | (285,000) |
| Enterprise General Obligation Bonds | 0 | 0 | 0 | 0 |
| OWDA Loans - Enterprise Fund Revenue | (67,907,673) | (73,783,322) | (76,947,729) | (62,595,573) |
| OWDA Loans - Special Assessment Revenue | 0 | 0 | 0 | 0 |
| OPWC Loans - Enterprise Fund Revenue | (1,434,063) | (1,343,613) | (1,162,811) | (1,249,724) |
| Rural Lorain County Waterline Loan | (19,042) | (37,877) | (56,506) | (74,931) |
| Amount Available in Debt Service Fund for Retirement of General Obligation Bonds | <u>(692,003)</u> | <u>(43,212)</u> | <u>(98,086)</u> | <u>(18,002)</u> |
| Total Net Debt Applicable to Debt Limit | <u>6,382,125</u> | <u>7,878,612</u> | <u>8,612,731</u> | <u>9,488,271</u> |
| Overall Legal Debt Limit | | | | |
| 3% of first \$100,000,000 of assessed value | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 |
| 1 1/2% of next \$200,000,000 of assessed value | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 |
| 2 1/2% of amount of assessed value in excess of \$300,000,000 | <u>144,280,237</u> | <u>122,065,837</u> | <u>119,095,936</u> | <u>117,072,551</u> |
| Overall Legal Debt Limit (10 1/2 % of Assessed Valuation) | <u>150,280,237</u> | <u>128,065,837</u> | <u>125,095,936</u> | <u>123,072,551</u> |
| Legal Debt Margin Within 10 1/2 % Limitations | <u>\$143,898,112</u> | <u>\$120,187,225</u> | <u>\$116,483,205</u> | <u>\$113,584,280</u> |
| Legal Debt Margin as a Percentage of the Debt Limit | 95.75% | 93.85% | 93.12% | 92.29% |
| Unvoted Debt Limitation (1 % of Assessed Valuation) | <u>\$60,712,095</u> | <u>\$51,826,335</u> | <u>\$50,638,374</u> | <u>\$49,829,021</u> |
| Total Gross Indebtedness | 76,494,906 | 83,226,636 | 87,092,863 | 73,711,501 |
| Less: | | | | |
| Special Assessment Debt | (60,000) | (140,000) | (215,000) | (285,000) |
| Enterprise General Obligation Bonds | 0 | 0 | 0 | 0 |
| OWDA Loans - Enterprise Fund Revenue | (67,907,673) | (73,783,322) | (76,947,729) | (62,595,573) |
| OWDA Loans - Special Assessment Revenue | 0 | 0 | 0 | 0 |
| OPWC Loans - Enterprise Fund Revenue | (1,434,063) | (1,343,613) | (1,162,811) | (1,249,724) |
| Rural Lorain County Waterline Loan | (19,042) | (37,877) | (56,506) | (74,931) |
| Amount Available in Debt Service Fund for Retirement of General Obligation Bonds | <u>(692,003)</u> | <u>(43,212)</u> | <u>(98,086)</u> | <u>(18,002)</u> |
| Net Debt Within 5 1/2 % Limitations | <u>6,382,125</u> | <u>7,878,612</u> | <u>8,612,731</u> | <u>9,488,271</u> |
| Unvoted Legal Debt Margin Within 5 1/2 % Limitations | <u>\$54,329,970</u> | <u>\$43,947,723</u> | <u>\$42,025,643</u> | <u>\$40,340,750</u> |
| Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation | 89.49% | 84.80% | 82.99% | 80.96% |

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <u>\$4,575,792,050</u> | <u>\$4,503,689,280</u> | <u>\$4,427,239,670</u> | <u>\$4,560,731,680</u> | <u>\$4,546,878,020</u> | <u>\$4,509,371,310</u> |
| \$10,279,918 | \$9,334,918 | \$4,484,918 | \$5,019,918 | \$5,539,918 | \$4,430,000 |
| 355,000 | 420,000 | 485,000 | 540,000 | 710,026 | 885,051 |
| 0 | 0 | 0 | 0 | 39,970 | 79,945 |
| 59,223,038 | 64,695,511 | 69,321,028 | 74,730,666 | 81,946,949 | 86,526,327 |
| 1,379,577 | 924,101 | 611,750 | 593,155 | 653,517 | 723,582 |
| 93,154 | 111,178 | 129,005 | 146,637 | 0 | 0 |
| <u>71,330,687</u> | <u>75,485,708</u> | <u>75,031,701</u> | <u>81,030,376</u> | <u>88,890,380</u> | <u>92,644,905</u> |
| (355,000) | (420,000) | (485,000) | (540,000) | (710,026) | (885,051) |
| 0 | 0 | 0 | 0 | (39,970) | (79,945) |
| (59,223,038) | (64,695,511) | (69,321,028) | (74,613,083) | (81,610,848) | (85,983,592) |
| 0 | 0 | 0 | (109,199) | (319,626) | (518,447) |
| (1,293,180) | (832,301) | (504,264) | (545,227) | (586,190) | (627,155) |
| (93,154) | (111,178) | (129,005) | (146,637) | 0 | 0 |
| <u>(37,810)</u> | <u>(255,415)</u> | <u>(73,089)</u> | <u>(42,165)</u> | <u>(75,555)</u> | <u>(30,567)</u> |
| <u>10,328,505</u> | <u>9,171,303</u> | <u>4,519,315</u> | <u>5,034,065</u> | <u>5,548,165</u> | <u>4,520,148</u> |
| 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 |
| 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 |
| <u>106,894,801</u> | <u>105,092,232</u> | <u>103,180,992</u> | <u>106,518,292</u> | <u>106,171,951</u> | <u>105,234,283</u> |
| <u>112,894,801</u> | <u>111,092,232</u> | <u>109,180,992</u> | <u>112,518,292</u> | <u>112,171,951</u> | <u>111,234,283</u> |
| <u>\$102,566,296</u> | <u>\$101,920,929</u> | <u>\$104,661,677</u> | <u>\$107,484,227</u> | <u>\$106,623,786</u> | <u>\$106,714,135</u> |
| 90.85% | 91.74% | 95.86% | 95.53% | 95.05% | 95.94% |
| <u>\$45,757,921</u> | <u>\$45,036,893</u> | <u>\$44,272,397</u> | <u>\$45,607,317</u> | <u>\$45,468,780</u> | <u>\$45,093,713</u> |
| 71,330,687 | 75,485,708 | 75,031,701 | 81,030,376 | 88,890,380 | 92,644,905 |
| (355,000) | (420,000) | (485,000) | (540,000) | (710,026) | (885,051) |
| 0 | 0 | 0 | 0 | (39,970) | (79,945) |
| (59,223,038) | (64,695,511) | (69,321,028) | (74,613,083) | (81,610,848) | (85,983,592) |
| 0 | 0 | 0 | (109,199) | (319,626) | (518,447) |
| (1,293,180) | (832,301) | (504,264) | (545,227) | (586,190) | (627,155) |
| (93,154) | (111,178) | (129,005) | (146,637) | 0 | 0 |
| <u>(37,810)</u> | <u>(255,415)</u> | <u>(73,089)</u> | <u>(42,165)</u> | <u>(75,555)</u> | <u>(30,567)</u> |
| <u>10,328,505</u> | <u>9,171,303</u> | <u>4,519,315</u> | <u>5,034,065</u> | <u>5,548,165</u> | <u>4,520,148</u> |
| <u>\$35,429,416</u> | <u>\$35,865,590</u> | <u>\$39,753,082</u> | <u>\$40,573,252</u> | <u>\$39,920,615</u> | <u>\$40,573,565</u> |
| 77.43% | 79.64% | 89.79% | 88.96% | 87.80% | 89.98% |

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

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

(1) Percentages were determined by dividing the assessed valuation of the political subdivisions located within the boundaries of the County by the total assessed valuation of the political subdivisions.

(2) Debt outstanding for School Districts is shown as of June 30, 2020.

Source: Medina County Auditor

Medina County, Ohio

Principal Employers 2020 and 2011

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

| 2011 | | |
|------------------------------------|---------------|---|
| Employer | Employees | Percentage of Total County Employment |
| Westfield Insurance | 1,560 | 2.97 % |
| Medina County | 1,404 | 2.67 |
| Medina Hospital | 886 | 1.69 |
| Brunswick City School District | 836 | 1.59 |
| Medina City School District | 700 | 1.33 |
| MTD Products | 680 | 1.29 |
| Wadsworth City School District | 500 | 0.95 |
| Sandridge Food Corporation | 475 | 0.90 |
| Wellman Products Group | 440 | 0.84 |
| Shiloh Industries, Incorporated | 411 | 0.78 |
| Total | <u>7,892</u> | <u>15.01 %</u> |
| Total Employment within the County | <u>52,578</u> | |

Source: Medina County Economic Development Corporation

Medina County, Ohio
Demographic and Economic Statistics
Last Ten Years

| Year | Population (1) | Total Personal Income (4) | Per Capita Personal Income (1) | Median Household Income (1) | Median Age (1) |
|------|----------------|---------------------------|--------------------------------|-----------------------------|----------------|
| 2020 | 184,670 | \$6,978,309,960 | \$37,788 | \$76,600 | 42 |
| 2019 | 179,746 | 6,467,081,334 | 35,979 | 74,243 | 42 |
| 2018 | 179,146 | 6,122,135,404 | 34,174 | 71,595 | 42 |
| 2017 | 178,371 | 5,870,367,981 | 32,911 | 69,319 | 42 |
| 2016 | 177,221 | 5,628,538,960 | 31,760 | 66,952 | 40 |
| 2015 | 176,395 | 5,519,575,945 | 31,291 | 66,296 | 41 |
| 2014 | 176,029 | 5,405,322,503 | 30,707 | 65,951 | 37 |
| 2013 | 174,915 | 5,245,001,190 | 29,986 | 63,609 | 40 |
| 2012 | 173,684 | 5,091,025,408 | 29,312 | 64,866 | 36 |
| 2011 | 173,262 | 5,042,443,986 | 29,103 | 65,571 | 36 |

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

(2) Source: Ohio Bureau of Motor Vehicles

(3) Source: Board of Elections

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

(5) Excludes Part-Time and Seasonal Workers

N/A: Information not available

| <u>Number of Licensed Drivers (2)</u> | <u>Number of Registered Voters (3)</u> | <u>Number of County Employees (1) (5)</u> | <u>Unemployment Rate (1)</u> | <u>Total Assessed Property Value (1)</u> |
|---|--|---|----------------------------------|--|
| 36,085 | 130,636 | 952 | 8.1 % | \$6,071,209,480 |
| 141,274 | 122,805 | 926 | 3.4 | 5,182,633,470 |
| 139,186 | 118,732 | 926 | 4.2 | 5,063,837,430 |
| 138,067 | 119,329 | 934 | 4.0 | 4,982,902,050 |
| 137,073 | 120,545 | 932 | 4.3 | 4,575,792,050 |
| 135,117 | 115,171 | 945 | 3.2 | 4,503,689,280 |
| 133,616 | 122,788 | 919 | 5.0 | 4,427,239,670 |
| 131,557 | 119,537 | 939 | 5.9 | 4,560,731,680 |
| 129,883 | 124,428 | 932 | 6.0 | 4,546,878,020 |
| 128,654 | 119,816 | 952 | 7.2 | 4,509,371,310 |

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

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

Source: Medina County Auditor

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

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

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

| Function/Program | 2020 | 2019 | 2018 | 2017 |
|---|---------------|---------------|---------------|---------------|
| General Government | | | | |
| Finance Department | | | | |
| Number of Budget Amendment Resolutions Passed | 80 | 73 | 77 | 79 |
| State and Federal Grant Funds Received | \$23,705,737 | \$6,362,424 | \$7,571,655 | \$6,398,302 |
| Transportation | | | | |
| Number of Trips | 56,647 | 37,643 | 76,742 | 71,548 |
| Number of Vehicles | 23 | 24 | 26 | 24 |
| Vehicle Miles Per Year | 717,192 | 518,112 | 516,476 | 526,743 |
| Accounting | | | | |
| Agency Ratings - Standard and Poor's | AA+ | AA+ | AA+ | AA |
| Agency Ratings - Moody's Financial Services | Aa1 | Aa1 | Aa1 | Aa1 |
| Number of Checks/Vouchers Issued | 28,531 | 29,357 | 30,649 | 30,015 |
| Amount of Checks Written | \$390,790,879 | \$351,325,488 | \$341,247,267 | \$334,556,970 |
| Number of Receipts Issued | 31,500 | 11,186 | 10,994 | 10,370 |
| Number of Budget Adjustments Issued | 2,792 | 1,523 | 1,706 | 1,770 |
| Building | | | | |
| Residential Construction Permits Issued | 3,210 | 3,096 | 3,327 | 3,128 |
| Commercial Construction Permits Issued | 385 | 469 | 534 | 583 |
| Estimated Value of Construction | \$249,439,810 | \$202,675,003 | \$198,609,766 | \$287,136,833 |
| Number of Permits Issued | 3,595 | 3,565 | 3,861 | 3,711 |
| Average Construction Costs of New Homes | \$389,507 | \$348,131 | \$277,374 | \$306,671 |
| Amount of Revenue Generated from Permits | \$1,123,766 | \$1,132,624 | \$1,261,636 | \$1,310,974 |
| Number of Contract Registrations Issued | 0 | 0 | 313 | 414 |
| Amount of Revenue Generated from Contract Registrations | \$0 | \$0 | \$31,300 | \$41,400 |
| Public Safety | | | | |
| Sheriff's Department | | | | |
| Number of Sheriff Promotional Tests Administered | 0 | 0 | 1 | 1 |
| Number of Promotions from Sheriff's Certified Lists | 0 | 0 | 2 | 0 |
| Total Calls for Services | 119,262 | 92,086 | 75,443 | 69,116 |
| Number of Traffic Citations Issued | 609 | 750 | 843 | 826 |
| Number of Criminal Arrests | 240 | 378 | 441 | 229 |
| Number of Accident Reports Completed | 148 | 294 | 283 | 249 |
| Part 1 Offenses (Major Offenses) | 119 | 668 | 501 | 622 |
| Sheriff's Department Auxiliary Hours Worked | 707 | 693 | 755 | 1,228 |
| DUI Arrests | 53 | 42 | 54 | 60 |
| Number of Prisoners | 2,022 | 4,119 | 4,160 | 3,851 |
| Prisoner Meal Costs | \$213,395 | \$299,335 | \$299,894 | \$268,331 |
| Motor Vehicle Accidents | 14 | 172 | 283 | 249 |
| Property Damage Accidents | 9 | 122 | 202 | 163 |
| Gasoline Costs of Fleet | \$85,623 | \$112,429 | \$123,636 | \$92,498 |
| Number of Full-Time Law Enforcement Employees | 56 | 58 | 58 | 58 |
| Public Works | | | | |
| Bridges Replaced | 5 | 5 | 4 | 5 |
| Culverts Replaced | 50 | 31 | 19 | 6 |
| Miles of Road Maintained | 324 | 326 | 326 | 326 |
| Number of Bridges | 292 | 292 | 285 | 286 |
| Number of Culverts | 1,734 | 1,566 | 1,659 | 1,659 |
| Number of Signals | 4 | 4 | 16 | 16 |
| Number of Traffic Signs | 7,743 | 7,185 | 6,410 | 6,410 |
| Number of Vehicles | 73 | 68 | 121 | 122 |
| Health Department | | | | |
| Vital Statistics | | | | |
| Number of Births - Certificates Filed (1) | 42 | 39 | 41 | 463 |
| Number of Deaths - Certificates Filed | 1,467 | 1,351 | 1,367 | 1,314 |
| Number of Births - Certificates Issued | 6,593 | 8,381 | 7,919 | 6,910 |
| Number of Deaths - Certificates Issued | 6,683 | 6,135 | 7,363 | 6,037 |
| Burial Permits - Certificates Issued | 1,152 | 1,116 | 1,213 | 1,257 |
| Dog Warden Services Calls Responded To | 816 | 1,259 | 1,125 | 1,258 |

Sources: Medina County

N/A: Information not available

(1) During 2017, the County Health Department discontinued registering hospital birth certificates and only registered home births.

| 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|---------------|---------------|---------------|---------------|---------------|---------------|
| 56 | 59 | 62 | 66 | 62 | 63 |
| \$8,458,482 | \$6,808,052 | \$7,870,088 | \$7,199,857 | \$8,765,163 | \$10,134,279 |
| 56,100 | 63,750 | 59,585 | 134,812 | 106,720 | 102,034 |
| 21 | 21 | 23 | 26 | 24 | 24 |
| 450,094 | 497,518 | 468,660 | 713,217 | 654,897 | 379,496 |
| AA | AA | AA | AA | AA | AA |
| Aa1 | Aa1 | Aa1 | Aa1 | Aa1 | Aa1 |
| 31,895 | 35,540 | 30,771 | 30,895 | 33,152 | 33,090 |
| \$314,680,537 | \$311,866,884 | \$304,573,073 | \$268,490,866 | \$319,726,755 | \$285,841,054 |
| 9,520 | 9,023 | 8,827 | 9,042 | 8,834 | 8,833 |
| 2,086 | 1,494 | 1,593 | 1,681 | 1,663 | 1,667 |
| 3,046 | 2,838 | 2,707 | 2,627 | 2,291 | 1,958 |
| 546 | 681 | 565 | 566 | 531 | 571 |
| \$168,532,241 | \$223,990,735 | \$163,840,071 | \$152,531,194 | \$135,690,458 | \$136,048,475 |
| 3,592 | 3,519 | 3,272 | 3,193 | 2,822 | 2,529 |
| \$276,897 | \$303,066 | \$291,764 | \$270,555 | \$278,847 | \$249,576 |
| \$1,241,375 | \$1,376,083 | \$1,098,089 | \$1,072,211 | \$1,063,261 | \$959,397 |
| 469 | 416 | 447 | 447 | 457 | 471 |
| \$46,900 | \$41,600 | \$44,700 | \$44,700 | \$45,700 | \$47,100 |
| 0 | 1 | 0 | 0 | 1 | 1 |
| 0 | 1 | 0 | 0 | 2 | 2 |
| 64,559 | 68,371 | 67,790 | 74,002 | 78,781 | 47,552 |
| 932 | 997 | 554 | 741 | 1,222 | 1,074 |
| 172 | 122 | 161 | 227 | 1,321 | 240 |
| 215 | 216 | 74 | 70 | N/A | 93 |
| 611 | 528 | 225 | 192 | 1,014 | 164 |
| 1,131 | 1,035 | 1,135 | 1,976 | 3,847 | 1,607 |
| 55 | 54 | 74 | 100 | 131 | 69 |
| 3,622 | 3,582 | 3,402 | 3,428 | 3,385 | 3,242 |
| \$267,393 | \$259,451 | \$250,272 | \$245,481 | \$262,472 | \$281,542 |
| 72 | 14 | 82 | 70 | 292 | 160 |
| 143 | 202 | 193 | 178 | N/A | 253 |
| \$89,948 | \$99,330 | \$157,149 | \$182,758 | \$196,196 | \$142,309 |
| 54 | 55 | 55 | 55 | 57 | 53 |
| 2 | 4 | 3 | 2 | 2 | 3 |
| 11 | 14 | 10 | 7 | 15 | 17 |
| 326 | 326 | 327 | 327 | 327 | 327 |
| 286 | 286 | 286 | 286 | 286 | 286 |
| 1,659 | 1,659 | 1,659 | 1,659 | 1,659 | 1,659 |
| 16 | 16 | 16 | 16 | 16 | 16 |
| 6,410 | 6,410 | 6,410 | 6,410 | 6,634 | 6,634 |
| 122 | 123 | 123 | 123 | 124 | 124 |
| 848 | 920 | 943 | 906 | 944 | 1,029 |
| 1,222 | 1,218 | 1,207 | 1,139 | 1,193 | 1,168 |
| 6,112 | 5,444 | 5,474 | 5,730 | 6,253 | 4,796 |
| 7,127 | 6,775 | 5,776 | 6,321 | 6,759 | 5,758 |
| 1,002 | 1,120 | 1,050 | 953 | 821 | 852 |
| 1,155 | 2,544 | 3,108 | 3,409 | 3,756 | 4,609 |

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

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

Source: Medina County Auditor

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

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