



OHIO AUDITOR OF STATE
KEITH FABER



MEDINA COUNTY
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MEDINA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Grantor/ Pass Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Number	Passed Through to Subrecipients	Expenditures
U.S. Department of Agriculture				
<u>SNAP Cluster:</u>				
<i>Passed through the Ohio Department of Job and Family Services</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2223-11-6961	-	\$ 535,946
Total SNAP Cluster				535,946
<u>Child Nutrition Cluster:</u>				
<i>Passed through the Ohio Department of Education</i>				
National School Lunch Program	10.555	Not available		5,493
Non-Cash Assistance:				
National School Lunch Program	10.555	66134		11,483
Total National School Lunch Program				16,976
National School Breakfast Program	10.553	66134		8,757
Total Child Nutrition Cluster				25,733
National School Lunch Program Equipment Grant	10.579	66134		6,200
COVID-19 Pandemic EBT Administrative Costs	10.649	66134		628
Total U.S. Department of Agriculture				568,507
U.S. Department of Housing and Urban Development				
<u>Direct Program</u>				
Continuum of Care Program	14.267	Not Available	\$ 180,960	180,960
<i>Passed through the Ohio Development Services Agency</i>				
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	B-C-19-1BV-1 B-C-21-1BV-1 B-F-20-1BV-1 B-X-20-1BV-1		49,901 92,939 247,428 265,843
Total Community Development Block Grants/Entitlement Grants				656,111
Home Investment Partnerships Program	14.239	B-C-19-1BV-2 B-C-21-1BV-2		134,276 58,303
Total Home Investment Partnerships Program				192,579
Total U.S. Department of Housing and Urban Development				1,029,650
U.S. Department of Justice				
<u>Passed through the Ohio Office of Criminal Justice</u>				
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	15PBJA-22-GG-03970-DGCT 2020-CE-LEF-2310		210 18,030
Total COVID-19 Coronavirus Emergency Supplemental Funding Program				18,240
Drug Court Discretionary Grant Program	16.585	2019-DC-BX-0010		148,911
<u>Direct Program</u>				
Equitable Sharing Program	16.922	Not available		61,760
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-JG-A02-6001		4,329
<i>Passed through the Ohio Attorney General</i>				
Crime Victim Assistance	16.575	2022-VOCA-134715410 2023-VOCA-135105439		27,526 10,458
				37,984
Total U.S. Department of Justice				271,224
U.S. Department of Transportation				
<u>Highway Planning and Construction Cluster:</u>				
<i>Passed through the Ohio Department of Transportation</i>				
Highway Planning and Construction	20.205	PID 102900 PID 109927 PID 111599 PID 113516 PID 115587		100,000 100,000 44,025 62,910 28,229
Total Highway Planning and Construction Cluster				335,164
<u>Federal Transit Cluster:</u>				
<i>Direct Program</i>				
Federal Transit Formula Grants	20.507	OH-2019-028-00 OH-2021-014-00 OH-2021-033-00		98,331 1,704,715 781,444

MEDINA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Grantor/ Pass Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Number	Passed Through to Subrecipients	Expenditures
Total Federal Transit Formula Grants				2,584,490
<u>Highway Safety Cluster:</u>				
<i>Passed through the Ohio Department of Public Safety</i>				
State and Community Highway Safety	20.600	STEP-2022-MCSOO-00046 STEP-2023-MCSOO-00060		27,011 4,896
Total Highway Safety Cluster				31,907
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2022-MCSOO-00046 IDEP-2023-MCSOO-00060		19,805 4,827
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated				24,632
<i>Passed through the Ohio Emergency Management Agency</i>				
Interagency Hazardous Materials Public Sector Training and Planning	20.703	693JK31940044HMEP		10,380
Total U.S. Department of Transportation				2,986,573
<u>U.S. Department of Treasury</u>				
<i>Direct Program</i>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Not Available	3,762,307	12,555,635
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i>				
COVID-19 Coronavirus Relief Fund	21.019	5CV1	93,150	93,150
Total U.S. Department of Treasury				12,648,785
<u>U.S. Department of Education</u>				
<u>Special Education Cluster (IDEA):</u>				
<i>Passed through the Ohio Department of Education</i>				
COVID-19 Special Education Grants to States	84.027	066134-6B-SF-22P 066134-6B-SF-22P 066134-6B-SF-23P		1,656 6,774 16,260
Special Education Grants to States				24,690
COVID-19 Special Education Preschool Development Grants	84.173	066134-PG-S1-22P 066134-PG-S1-22P 066134-PG-S1-23P		123 1,475 4,433
Special Education Preschool Development Grants				6,031
Total Special Education Cluster (IDEA)				30,721
COVID-19 Governor's Emergency Relief Fund	84.425C	66134		1,000
<i>Passed through the Ohio Department of Developmental Disabilities</i>				
Special Education-Grants for Infants and Families	84.181	H181A210024 H181A200024		57,535 17,787
Total Special Education - Grants for Infants and Families				75,322
Total U.S. Department of Education				107,043
<u>U.S. Department of Health and Human Services</u>				
<u>Aging Cluster:</u>				
<i>Passed through the Western Reserve Area Agency on Aging</i>				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	Not Available Not Available		94,673 136,706
Special Programs for the Aging - Title III, Part C - Nutritional Services	93.045	Not Available		5,378 158,835
Non-Cash Assistance: Nutrition Services Incentive Program	93.053	Not Available		14,404
Total Aging Cluster				409,996
Medicare Enrollment Assistance Program	93.071	Not Available		8,553
Low-Income Home Energy Assistance	93.568	Not Available		3,522
<i>Direct Program</i>				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	6 NU52PS910184-03-04		10,204
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i>				
Promoting Safe and Stable Families	93.556	5AU-21-C0052		4,742
<i>Passed through the Ohio Department of Job and Family Services</i>				
Promoting Safe and Stable Families	93.556	G-2223-11-6961		89,575
Total - Promoting Safe and Stable Families				94,317
Foster Care Title IV-E	93.658	G-2223-11-6961		1,312,020

MEDINA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Grantor/ Pass Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Number	Passed Through to Subrecipients	Expenditures
Adoption Assistance	93.659	G-2223-11-6961		359,471
<u>TANF Cluster:</u>				
COVID-19 Temporary Assistance for Needy Families	93.558	G-2223-11-6961		75,126
Temporary Assistance for Needy Families			817,116	2,360,771
				<u>13,899</u>
Total TANF Cluster				2,449,796
Elder Abuse Prevention Intervention Program	93.747	G-2223-11-6961		26,788
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2223-11-6961		55,969
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i>				
Stephanie Tubbs Jones Child Welfare Services Program	93.645	5AU-23-C0052		586
Total - Stephanie Tubbs Jones Child Welfare Services Program				<u>56,555</u>
<i>Passed through the Ohio Department of Job and Family Services</i>				
Chafee Foster Care Independence Program	93.674	G-2223-11-6961		46,396
<u>CCDF Cluster:</u>				
Child Care and Development Block Grant	93.575	G-2223-11-6961		<u>138,362</u>
Total CCDF Cluster				138,362
Child Support Enforcement	93.563	G-2223-11-6961		1,820,109
Social Services Block Grant	93.667	G-2223-11-6961		981,352
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i>				
Social Services Block Grant	93.667	4221C	74,327	<u>74,327</u>
Total Social Services Block Grant				1,055,679
<i>Passed through the Ohio Department of Job and Family Services</i>				
Children's Health Insurance Program	93.767	G-2223-11-6961		257,506
<u>Medicaid Cluster:</u>				
Medical Assistance Program	93.778	G-2223-11-6961		<u>733,932</u>
Total Medicaid Cluster				733,932
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i>				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	4221C, 4253C & 4254D	358,073	358,073
Block Grants for Community Mental Health Services	93.958	4221C & 4224C	176,917	176,917
Opioid State Targeted Response Grants	93.788	4221 T	602,802	602,802
Total U.S. Department of Health and Human Services				<u>9,920,998</u>
<u>U.S. Department of Homeland Security</u>				
<i>Passed through the Ohio Emergency Management Agency</i>				
Emergency Management Performance Grants	97.042	DPSFE266		41,337
Total U.S. Department of Homeland Security				<u>41,337</u>
<u>U.S. Election Assistance Commission</u>				
<i>Passed through the Ohio Secretary of State</i>				
HAVA Election Security Grants	90.404	EACELSEC18OH		10,000
Total U.S. Election Assistance Commission				<u>10,000</u>
Totals			<u>\$ 6,065,652</u>	<u>\$ 27,584,117</u>

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

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MEDINA COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 2 CFR 200.510(b)(6) FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Medina County (the County) under programs of the federal government for the year ended December 31, 2022. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE C – INDIRECT COST RATE

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

NOTE D – SUBRECIPIENTS

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

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

NOTE E – CHILD NUTRITION CLUSTER

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

NOTE F – FOOD DONATION PROGRAM

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

MEDINA COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2022
(Continued)**

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

The current cash balance on the County's local program income account as of December 31, 2022 is \$19,297.

NOTE H – MATCHING REQUIREMENTS

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

NOTE I – MEDICAID

During the calendar year, the Medina County Board of Developmental Disabilities did not receive a MAC settlement for the 2019 Cost Report from ODODD for the Medicaid Program (CFDA#93.778) as expected. MCBDD also received guidance as a result of a fiscal year 2021 state audit report to no longer include these funds on our SEFA. ODODD was issued a finding for failure to complete Federal Funding Accountability & Transparency Act (FFATA) reporting for the county board and COG portions of the MAC program. FFATA requires prime recipients of federal grants to report first-tier subawards and executive compensation data to the federal government via the FFATA Subaward Reporting System (FSRS). While ODODD disburses MAC funding to the county boards and COGs, the Ohio Department of Medicaid is the "prime recipient" of MAC as Ohio's single state Medicaid agency. Therefore, the corrective action plan ODODD submitted to the Auditor of State and Office of Budget and Management first required ODODD and ODM, as the prime recipient, to evaluate whether MAC payments to county boards and COGs are "subawards". As a result, a determination was made that MAC payments to county boards and COGs are not subawards.



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

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Medina County, Ohio (the County) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements and have issued our report thereon dated November 30, 2023, wherein we noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of This Report

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



Keith Faber
Auditor of State
Columbus, Ohio

November 30, 2023

OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the County Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Medina County's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Medina County's major federal programs for the year ended December 31, 2022. Medina County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Medina County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Medina County, Ohio (the County) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated November 30, 2023, wherein we noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

November 30, 2023

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MEDINA COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2022

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	<ul style="list-style-type: none"> • Child Support Enforcement, AL 93.563; • Coronavirus State and Local Fiscal Recovery Funds, AL 21.027; • Supplemental Nutrition Assistance Program (SNAP) Cluster; • Temporary Assistance for Needy Families, AL 93.558
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 827,524 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR § 200.520?	No

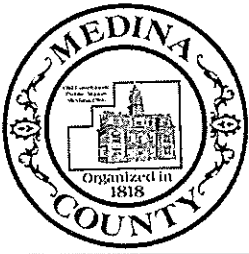
**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

3. FINDINGS FOR FEDERAL AWARDS

None

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Medina County Board of Commissioners

Stephen D. Hambley

Aaron M. Harrison

Colleen M. Swedyk

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR 200.511(b)
December 31, 2022**

Finding Number	Finding Summary	Status	Additional Information
2021-001	Material Weakness – Financial Statement Errors Various material and immaterial financial statement errors noted.	Partially Corrected	A similar comment is included in the current year management letter.
2021-002	Finding for Recovery Repaid Under Audit - Noncompliance and Significant Deficiency – Unallowable Cost The County was invoiced twice for Family Peer Support fees for the month of September 2021 and both invoices were subsequently approved and paid.	Fully Corrected	

Medina County, Ohio



ANNUAL COMPREHENSIVE FINANCIAL REPORT

*FOR THE YEAR ENDED
DECEMBER 31, 2022*

Medina County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2022



Anthony Capretta
Medina County Auditor

Prepared by
The Medina County Auditor's Office

INTRODUCTORY SECTION

Medina County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2022
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ANTHONY P. CAPRETTA

Medina County Auditor

144 North Broadway St. • Medina, Ohio 44256

November 30, 2023

To the Citizens of Medina County,

As Medina County Auditor, I am pleased to present Medina County's Annual Comprehensive Financial Report for the year ended December 31, 2022. 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.

-v-

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

Local Economy

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

Medina County is located in northeast Ohio and is part of the greater Cleveland and Akron metropolitan areas. In 2001, the population of the County was 154,630. By 2022, the population had grown to 183,512. The area is 425 square miles. Medina County includes the entire boundaries of three cities, six villages, and seventeen townships.

Medina County has the third lowest poverty rate (only 6.1 percent) in the State and has the fourth highest median family income in Ohio at \$82,894. 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 real property taxes are paid by residential/agricultural owners and 16 percent of taxes are paid by industries.

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

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

Long-Term Financial Planning

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

Relevant Financial Policies

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

The budget is controlled at the object code level within a fund and any changes at this level may only be made by a resolution of the County Commissioners. The budget may be amended or supplemented at any time during the year upon formal action of the Commissioners. Transfers of cash between funds require the Commissioners' authorization. Encumbered appropriation amounts automatically carry over from prior years. The Commissioners adopted the County's 2022 operating budget in December of 2021. Additional information on the County's budgetary process can be found in Note 2 to the basic financial statements.

Major Initiatives

Current Projects

The County is currently in the process of finalizing the construction of a new courthouse complex, including the renovation of the current 1841 courthouse, to house the Medina County Court of Common Pleas, Domestic Relations Court, Juvenile/Probate Courts, and related court operations. The County contracted with a construction manager to assist the court with this project; the project commenced in May of 2021. This project consists of constructing a new courthouse (Phase 1), which was completed in 2023, and the renovation of the 1841 courthouse, which is expected to be completed during the third quarter of 2023. To cover the cost of this project, the County issued \$32 million in bonds dated April 14, 2021. The bond proceeds will cover the estimated \$30 million in construction costs and \$2 million in soft costs for this project. These bonds will mature in 2055.

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

By the end of 2022, in accordance with the Interim Final Rule, the Commissioners approved and allocated ARPA funding to multiple projects in the total amount of \$18,963,557. Many of these projects were completed during 2022 for the benefit of the residents of Medina County and users of Medina County services.

The Medina County Port Authority and the Medina County Fiber Network have assumed board positions with Broadband Access Ohio, a consortium of community networks across Ohio that has partnered to promote public-private partnerships leveraging community network infrastructure. Medina County Fiber Network has expanded its public-private partnerships to include a third partner for the construction of a residential fiber network in the Lorain-Medina Rural Electric service area within the western part of Medina County. This is the first telecommunications partnership between government, a private organization, and a rural electric in the State of Ohio. This partnership is part of an ARPA project where Medina County is contributing \$11 million over two years for broadband expansion in western Medina and the Guilford Township areas. Lit Communities, which is building fiber to the home services throughout Medina County, is contributing \$11 million toward the project. With this additional capital investment, Lit Communities has committed approximately \$60 million to bring high speed fiber services to Medina County residents.

The 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 infrastructures, improvements, and expansions.

The Medina County Auditor's Office

Department Focus Auditor Anthony Capretta 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 Capretta'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 Capretta 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, 2022. The Independent Auditor's report is located at the front of the financial section of this report.

GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Medina County, Ohio, for its annual comprehensive financial report for the year ended December 31, 2021. This marked the thirty-seventh consecutive year that the County has received this award.

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

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

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

Acknowledgments

This report would not have been possible without the dedication, determination and high professional standards of Kyle Dickel, the Accounting Supervisor.

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

Sincerely,

A handwritten signature in black ink on a light gray rectangular background. The signature reads "Anthony P. Capretta" in a cursive script.

ANTHONY P. CAPRETTA
Medina County Auditor

*Medina County, Ohio
Elected Officials*

December 31, 2022

Board of County Commissioners

Stephen Hambley, President

Colleen Swedyk

William Hutson

Mike Kovack

Auditor

David Wadsworth

Clerk of Courts

Dr. Lisa Deranek

Coroner

Andrew Conrad

Engineer

Steven Forrest Thompson

Prosecutor

Linda Hoffman

Recorder

Terry Grice

Sheriff

John Burke

Treasurer

Common Pleas Court Judges

General

Joyce V. Kimbler

Christopher Collier

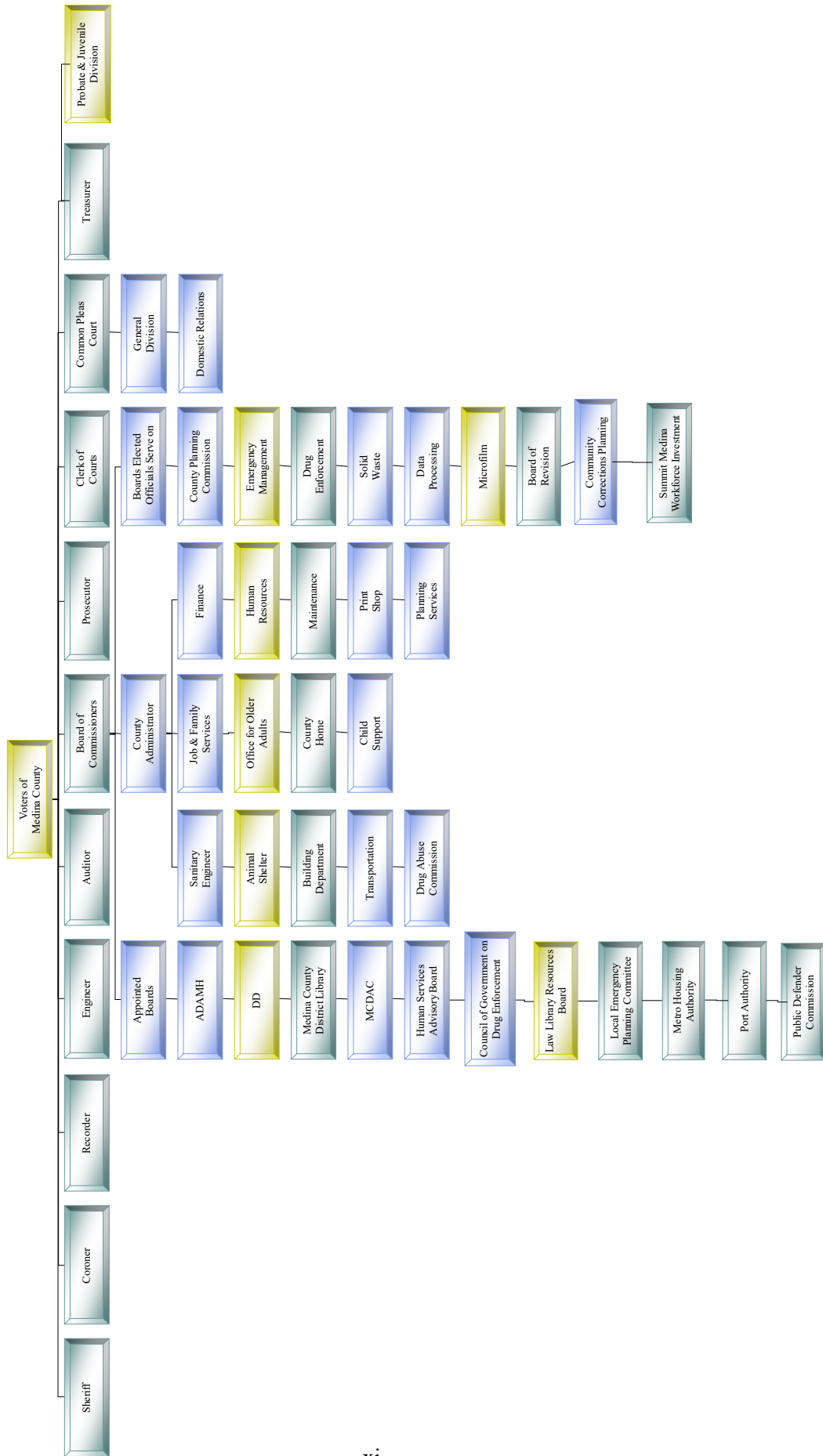
Domestic Relations

Julie A. Schafer

Probate and Juvenile Court

Kevin Dunn

Medina County, Ohio Organizational Chart December 31, 2022





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Medina County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

OHIO AUDITOR OF STATE KEITH FABER



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

INDEPENDENT AUDITOR'S REPORT

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the County Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Medina County, Ohio (the County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Medina County, Ohio as of December 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Achievement Center Fund, Local Fiscal Recovery Fund, School Sales Tax Fund, and Public Assistance Fund for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note 29 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. We did not modify our opinion regarding this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary information

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

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we will also issue our report dated November 30, 2023, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

November 30, 2023

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022
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, 2022. 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 2022 are:

- Total net position increased by \$46,042,655 during 2022. Governmental activities had an overall increase of \$31,250,633, primarily due to changes in assumptions related to the net OPEB liability and increased capitalized expenses. Business-type activities also experienced an increase of \$14,792,022 for similar reasons.
- County general fund revenues amounted to \$47,545,703 in 2022, with property tax and sales tax revenues making up 62.85 percent of total revenues. Sales tax revenues have grown approximately 31.92 percent over the past five years and make up the largest portion (37.62 percent) of general fund revenues.
- The County ended 2022 with a general fund carryover balance of \$21.3 million that covered approximately 40 percent of total expenditures and other financing uses in the fund on a budget basis. The County continues to be committed to meeting ongoing service needs of its residents and businesses through prudent budget planning and flexibility.

Using this Annual Comprehensive Financial Report

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

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

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022
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 2022?" 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, 2022
Unaudited

Reporting on the County's Most Significant Funds

Fund Financial Statements

The presentation of the County's major funds begins on page 20. Fund financial reports provide detailed information about the County's major funds based on the restrictions on the use of monies. The County has established many funds which account for the multitude of services, facilities and infrastructure provided to our residents; however, these fund financial statements focus on the County's most significant funds. In the case of Medina County, the major funds are the general, achievement center, local fiscal recovery, school sales tax, public assistance, county capital improvements, Medina County sewer district, and Medina County water district.

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 and the Medina County water district. 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 2022 compared to 2021.

Medina County, Ohio
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Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Assets						
Current and Other Assets	\$216,501,407	\$223,420,851	\$45,217,816	\$43,958,182	\$261,719,223	\$267,379,033
Net Pension Asset	1,643,098	1,137,245	207,988	145,802	1,851,086	1,283,047
Net OPEB Asset	9,623,886	5,536,311	1,183,478	681,229	10,807,364	6,217,540
Capital Assets, Net	105,286,128	82,526,512	298,567,576	293,449,230	403,853,704	375,975,742
Total Assets	333,054,519	312,620,919	345,176,858	338,234,443	678,231,377	650,855,362
Deferred Outflows of Resources						
Pension	11,980,418	7,441,413	1,474,836	1,080,662	13,449,670	8,386,393
OPEB	189,535	2,971,651	36,683	502,267	222,043	3,390,086
Total Deferred Outflows of Resources	12,169,953	10,413,064	1,511,519	1,582,929	13,671,713	11,776,479
Liabilities						
Current and Other Liabilities	\$37,857,620	\$32,981,831	\$2,650,148	\$2,797,101	\$40,507,768	\$35,778,932
Long-Term Liabilities:						
Due Within One Year	2,075,440	2,704,592	4,827,250	8,191,482	6,902,690	10,896,074
Due In More Than One Year:						
Net Pension Liability	28,475,565	45,815,739	3,306,286	5,700,655	31,781,851	51,516,394
Other Amounts	41,242,490	44,836,219	57,843,932	61,948,934	99,086,422	106,785,153
Total Liabilities	109,651,115	126,338,381	68,627,616	78,638,172	178,278,731	204,976,553
Deferred Inflows of Resources						
Property Taxes	42,079,651	38,168,963	0	0	42,079,651	38,168,963
Leases	342,539	125,512	1,312,813	0	1,655,352	125,512
Pension	32,501,467	21,791,139	4,143,831	2,515,642	36,639,714	24,171,099
OPEB	9,899,391	17,110,312	1,230,387	2,081,850	11,125,603	19,108,330
Total Deferred Inflows of Resources	84,823,048	77,195,926	6,687,031	4,597,492	91,500,320	81,573,904
Net Position						
Net Investment in Capital Assets	76,610,128	70,361,789	236,904,933	224,078,567	313,515,061	294,440,356
Restricted for:						
Debt Service	3,537,010	2,389,208	0	0	3,537,010	2,389,208
Capital Projects	2,503,891	942,174	0	0	2,503,891	942,174
Developmentally Disabled Education	30,403,251	27,881,134	0	0	30,403,251	27,881,134
County Schools Permanent Improvements	2,916,438	2,616,625	0	0	2,916,438	2,616,625
Public Assistance	70,346	260,338	0	0	70,346	260,338
ADAMH Operations	4,414,824	6,415,708	0	0	4,414,824	6,415,708
Road and Bridge Repairs	11,635,585	12,097,623	0	0	11,635,585	12,097,623
Child Support Enforcement	268,523	264,525	0	0	268,523	264,525
Children's Services	3,270,711	2,089,145	0	0	3,270,711	2,089,145
Community Development	31,197	39,563	0	0	31,197	39,563
Community Oriented Policing Services	115,862	0	0	0	115,862	0
Community Safety Awareness	29,254	40,992	0	0	29,254	40,992
Computer Upgrades	774,239	817,594	0	0	774,239	817,594
Convention and Visitors Bureau	109,444	97,558	0	0	109,444	97,558
County Home Operations	437,300	505,679	0	0	437,300	505,679
Courthouse Security	1,287,611	1,262,464	0	0	1,287,611	1,262,464
Ditch Maintenance	8,335,924	8,160,720	0	0	8,335,924	8,160,720
Dog and Kennel	244,879	221,911	0	0	244,879	221,911
Drug Enforcement	1,204,386	1,127,919	0	0	1,204,386	1,127,919
Economic Development	295,571	294,164	0	0	295,571	294,164
Emergency Management and Planning	589,966	456,703	0	0	589,966	456,703
Law Library	92,029	159,497	0	0	92,029	159,497
Older Adult Services	1,215,934	1,414,136	0	0	1,215,934	1,414,136
Real Estate Assessments	4,882,095	8,453,902	0	0	4,882,095	8,453,902
Shelter Care and Youth Services	563,522	608,557	0	0	563,522	608,557
Sheriff Operations	404,072	851,418	0	0	404,072	851,418
Social Services	2,638,135	129,401	0	0	2,638,135	129,401
Transportation	3,796,522	2,384,228	0	0	3,796,522	2,384,228
Pension Plan	1,419,084	1,090,655	180,349	139,402	1,599,433	1,230,057
OPEB Plan	55,658	4,479	0	0	55,658	4,479
Other Purposes	1,403,125	542,732	0	0	1,403,125	542,732
Unclaimed Monies	225,455	162,879	0	0	225,455	162,879
Unrestricted (Deficit)	(15,031,662)	(34,645,744)	34,288,448	32,363,739	19,256,786	(2,282,005)
Total Net Position	\$150,750,309	\$119,499,676	\$271,373,730	\$256,581,708	\$422,124,039	\$376,081,384

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The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2022. 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 2022, primarily due to increases in capital assets and the net OPEB asset. Capital assets for governmental activities increased primarily due to the County Courthouse project that is in progress, equipment, and infrastructure additions, mainly for bridges. Capital assets for business-type activities increased due to sewer and water line additions. The net OPEB asset increased primarily due to changes in assumptions by the Ohio Public Employee Retirement System (OPERS).

Total liabilities decreased primarily due to decreases related to the net pension liability and long-term debt obligations. The decrease in the net pension liability relates to the change in assumptions by OPERS. Liabilities related to long-term debt decreased during the year as the County's debt service outpaced new issuances.

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, 2022 as compared to 2021.

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues						
Program Revenues						
Charges for Services and Assessments	\$20,734,940	\$18,230,123	\$43,345,171	\$41,380,850	\$64,080,111	\$59,610,973
Operating Grants and Contributions	56,417,594	46,229,069	277,928	32,904	56,695,522	46,261,973
Capital Grants and Contributions	1,198,146	1,644,751	8,809,989	9,446,973	10,008,135	11,091,724
Total Program Revenues	78,350,680	66,103,943	52,433,088	50,860,727	130,783,768	116,964,670
General Revenues						
Property and Other Taxes	41,401,842	40,055,889	0	0	41,401,842	40,055,889
Sales Taxes	35,793,915	33,575,596	0	0	35,793,915	33,575,596
Property Transfer Taxes	3,569,963	3,677,547	0	0	3,569,963	3,677,547
Grants and Entitlements	7,036,287	6,417,703	0	0	7,036,287	6,417,703
Investment Earnings/Interest	(4,920,743)	(661,801)	22,813	0	(4,897,930)	(661,801)
Equity Gain in Joint Venture	0	0	80,956	116,498	80,956	116,498
Miscellaneous	5,606,988	2,869,793	179,031	619	5,786,019	2,870,412
Total General Revenues	88,488,252	85,934,727	282,800	117,117	88,771,052	86,051,844
Total Revenues	\$166,838,932	\$152,038,670	\$52,715,888	\$50,977,844	\$219,554,820	\$203,016,514
Program Expenses						
General Government:						
Legislative and Executive	\$37,547,588	\$25,092,216	\$0	\$0	\$37,547,588	\$25,092,216
Judicial	11,163,564	7,132,918	0	0	11,163,564	7,132,918
Public Safety	23,728,092	15,113,564	0	0	23,728,092	15,113,564
Public Works	10,213,412	8,815,776	0	0	10,213,412	8,815,776
Health	28,962,459	22,309,307	0	0	28,962,459	22,309,307
Human Services	17,490,458	12,576,592	0	0	17,490,458	12,576,592
Economic Development and Assistance - Primary Government	1,505,621	767,787	0	0	1,505,621	767,787
Economic Development and Assistance - External Government	3,967,141	399,300	0	0	3,967,141	399,300
Interest	1,009,964	913,039	0	0	1,009,964	913,039
Sewer	0	0	17,937,175	12,667,814	17,937,175	12,667,814
Water	0	0	11,164,538	13,508,759	11,164,538	13,508,759
Solid Waste	0	0	8,822,153	8,615,028	8,822,153	8,615,028
Total Program Expenses	135,588,299	93,120,499	37,923,866	34,791,601	173,512,165	127,912,100
<i>Change in Net Position</i>	31,250,633	58,918,171	14,792,022	16,186,243	46,042,655	75,104,414
Net Position, January 1	119,499,676	60,581,505	256,581,708	240,395,465	376,081,384	300,976,970
Net Position, December 31	\$150,750,309	\$119,499,676	\$271,373,730	\$256,581,708	\$422,124,039	\$376,081,384

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Governmental Activities

The overall financial strength of the County remained stable. Total governmental activities revenue for the County for 2022 increased from 2021. Overall, program revenues increased from the prior year by \$12,246,737, which was primarily due to American Rescue Plan Act (ARPA) grant monies received. General revenues increased over the prior year. The increase was primarily due to increased sales tax revenue as the County's economy continues to recover from the pandemic.

Total 2022 governmental activities expenses for the County increased by \$42,467,800. All program expenses increased during the year, with most of the increases stemming from a decrease in the negative OPEB expense compared to the prior year due to changes in assumptions with the OPERS plan. Legislative and executive expenses also increased in relation to the County's distribution of excess reappraisal fees distributed to the County's subdivisions. For the governmental activities, approximately 58 percent of the expenses were covered by direct charges to users of the services and grants. A portion of those charges are for fees charged for septic and solid waste sites and for the collection of license and permit fees throughout the County.

Business-Type Activities

Business-type activities 2022 revenues for the County increased from 2021. The increase was largely due to increased program revenues, as charges for services and operating grants and contributions increased due to water and solid waste having higher usage and receiving additional American Rescue Plan Act (ARPA) funding in sewer and water.

Business-type activities 2022 expenses for the County increased from 2021, primarily due to changes in assumptions with the OPERS net OPEB liability.

Table 3 presents a summary for governmental activities, the total cost of services and the cost of providing these services as of December 31, 2022 as compared to 2021.

Table 3
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2022	2021	2022	2021
General Government:				
Legislative and Executive	\$37,547,588	\$25,092,216	(\$27,637,888)	(\$18,390,665)
Judicial	11,163,564	7,132,918	(5,310,175)	(1,358,949)
Public Safety	23,728,092	15,113,564	(8,385,692)	(5,734,775)
Public Works	10,213,412	8,815,776	1,880,860	4,760,331
Health	28,962,459	22,309,307	(16,472,222)	(8,098,474)
Human Services	17,490,458	12,576,592	430,571	3,339,222
Economic Development and Assistance - Primary Government	1,505,621	767,787	(519,311)	(427,190)
Economic Development and Assistance - External Government	3,967,141	399,300	(213,798)	(193,017)
Interest and Fiscal Charges	1,009,964	913,039	(1,009,964)	(913,039)
Total	\$135,588,299	\$93,120,499	(\$57,237,619)	(\$27,016,556)

Of the County's \$135,588,299 in governmental expenses, \$78,350,680 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 20. These funds are accounted for using the modified accrual basis of accounting.

The most significant fund is the general fund with a year-end fund balance of \$26,063,135, which included an unassigned fund balance of \$15,047,134, compared to annual expenditures of \$43,298,760. The fund had a negative net change, primarily due to decreased investment earnings/interest and an increase in transfers out to support other programs. Investment earnings/interest decreased due to the fair value of investments related to the operating portfolio declining during the year. Overall expenditures were similar to the prior year's level, realizing a slight decrease.

The achievement center revenues, with the majority being property taxes, allowed for the operations of a school for the developmentally disabled. The fund's revenues decreased by \$1.9 million over the prior year due to a decrease in grant funding. Even with decrease in revenue, the fund was able to recognize a higher positive net change than the prior year as it did not have transfers out, unlike the prior year.

The local fiscal recovery fund was a new fund for the County in 2021 that recognized money received and spent in relation to the American Rescue Plan Act. The fund received and expensed \$12,178,147 during the year.

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

The public assistance fund saw its revenues slightly increase during the year, but also had increased expenditures due primarily to higher personal services.

The county capital improvements fund saw a decrease in fund balance during the year as it spent down proceeds from bonds for the County Courthouse project.

Business-Type Funds

The County has three business-type activities funds: Medina County sewer district, Medina County water district and solid waste management. Total net position increased overall from 2021 to 2022 for all funds.

Long-term liabilities decreased in 2022 due to paying down Ohio Water Development Authority (OWDA) loans and decreases related to the net pension liability.

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General Fund Budgeting Highlights

The County's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the general fund. During the course of 2022, the County amended its general fund budget several times. At the direction of County Commissioners, all capital projects and requests for capital type purchases must be reviewed and approved individually by the Commissioners, although the County's legal level of control is at the object level for all funds and any budget modifications may only be made by resolution of the County Commissioners.

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

During the course of 2022, the County closely monitored its final budgeted projections. While the Budget Commission processed multiple adjustments to both the original estimated resources and original appropriations, these changes increased estimated revenues and other sources by \$154,521 and increased appropriations and other uses by \$4,165,707.

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 \$52,058,107 and actual revenue collections were \$54,424,055. The increase was due to the receipt of increased revenues of most line items. Actual expenditures were \$8,373,131 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, 2022, were \$403,853,704, an increase of \$27,877,962 over 2021. The increase was due to additions for both governmental and business-type activities being higher than amounts for depreciation. Capital assets increased for governmental activities, primarily due to additions for the County Courthouse project. Capital assets for business-type activities increased due to sewer and water line additions. For additional information see Note 13 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, \$4,849,916 in sewer lines and \$3,102,098 in water lines were donated by developers. Capital contributions also include amounts for tap-in fees.

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

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Debt Administration

On December 31, 2022, 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.

During 2022, Medina County's governmental long-term debt decreased as the County paid down debt with only one issuance for an OPWC loan. Business-type activities also saw a decrease due to debt service exceeding new issuances. The business-type loan proceeds are being used for a Medina Road (SR 18) sewer replacement, Sharon Township water and sewer line improvements, and various improvements to the solid waste district. 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 \$123,568,173 and an unvoted debt margin of \$30,823,457.

In addition to the above mentioned debt, County long-term obligations include compensated absences, leases, and net pension and OPEB liabilities. Additional information on the County's long-term obligations can be found in Notes 12, 14, 25, and 26 of the notes to the basic financial statements.

Current Financial Related Activities

The County's 2023 budget was adopted on December 27, 2022. The general fund had an ending 2022 cash balance of \$23,857,495, which was an increase of \$3,905,635, or 19.6 percent, over 2021. Total general fund available resources for 2023 are estimated at \$62,636,302, of which \$49,324,140 has been appropriated. Historically the County only expends 96 percent of its appropriations and estimates the 2023 ending general fund cash balance will be approximately \$15,972,438. The County continues to be fiscally conservative in its fiscal policies and setting its annual budget, and expects revenue to again exceed expenditures in 2023.

The County issued bonds in the amount of \$32,000,000 dated April 15, 2021 for the purpose of constructing a new County Courthouse to house the County Court of Common Pleas and all related court operations. Gilbane Construction, the Construction Manager at Risk, has estimated the guaranteed maximum price at \$29,589,410. The courthouse was completed in September of 2023 and was completed within budget. As of December 31, 2022, the County expended \$25,687,693 of the bonds issued.

In 2015, the County issued bonds in the amount of \$4,000,000 for the purpose of paying costs of installations, modifications, and remodeling of County buildings to conserve energy, and \$1,500,000 for the purpose of paying costs of acquiring a new radio system and upgrading the dispatching and emergency 911 systems, all for the use in carrying out the functions of the Medina County Sheriff's Department. These bonds were scheduled for retirement in 2030, and in December of 2022, the County retired \$3,050,000 of these bonds early saving the County \$448,575 in future interest costs.

In November of 2019, Medina County residents voted for a 1.0-mill tax levy for the purpose of funding County social service agencies, specifically the Alcohol Drug Addiction and Mental Health Board, Jobs and Family Services, and the Office for Older Adults. This levy generates approximately \$5.4 million per year and replaced \$1.8 million in subsidies previously provided to these agencies by the general fund. This levy is a 5-year levy, expiring in 2024, and will be placed on the ballot for renewal in November 2023.

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In 2021 and 2022, Medina County received a total of \$34,928,553 in funding through the American Rescue Plan Act, which may be used to respond to the public health emergency/negative economic impacts of COVID-19, replace lost revenues, used to construct water, sewer and broadband infrastructure projects, and provide premium pay for essential workers. As of December 31, 2022, the County had committed \$28,993,000 of this amount, with \$10,000,000 being committed to revenue replacement; \$13,836,000 to water, sewer, and broadband infrastructure projects; and \$5,157,000 in response to public health emergency/negative impacts of COVID-19. A total of \$12,853,000 of these commitments have been expended. The County is currently reviewing additional needs within the County before committing the remaining \$5.9 million.

Medina County's economy continued to strengthen in 2022 with post-pandemic business expansions and an abundance of new capital investments. The County's increase in sales tax collections during 2022, increased housing sales, increased real estate values, and increased employment opportunities are reflective of economic growth. The County's average annual unemployment rate for 2022 was the same as the State of Ohio's at 4.0 percent, a decrease from 2021's adjusted annual average unemployment rate of 4.2 percent. As evidenced by the number of building permits and subplot creations, the County has grown to an estimated 183,512 residents, an increase of about 10,500 residents since the 2010 census. In 2022, the County saw the expansion of 296 businesses, which made capital investments totaling approximately \$451 million, a 70 percent increase over 2021. These companies announced the creation of 1,420 new jobs with \$28.2 million in new annual payroll, the retention of 1,380 existing jobs, and the absorption of just over 2,480,000 square feet of space. In addition, the Medina County Port Authority finalized a partnership with the Medina County Commissioners and Lorain Medina Rural Electric Cooperative (LMRE) and selected Medina Fiber, LLC in a competitive request for proposals process to construct an expansion of the Port Authority's fiber network to serve residents in LMRE territory in western Medina County. The investment in this fiber expansion project is expected to total \$22 million.

Contacting the County Auditor's Office

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

Basic Financial Statements

Medina County, Ohio
Statement of Net Position
December 31, 2022

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities *	Total *	Medina County Port Authority
Assets				
Equity in Pooled Cash and Cash Equivalents	\$136,670,041	\$33,399,103	\$170,069,144	\$260,610
Cash and Cash Equivalents:				
In Segregated Accounts	899,060	17,759	916,819	0
With Fiscal Agents	82,666	0	82,666	1,986,678
Material and Supplies Inventory	548,179	573,043	1,121,222	0
Accrued Interest Receivable	618,961	0	618,961	0
Accounts Receivable	609,485	4,695,319	5,304,804	159,575
Internal Balances	662,788	(662,788)	0	0
Intergovernmental Receivable	12,445,190	0	12,445,190	0
Sales Taxes Receivable	5,912,177	0	5,912,177	0
Property and Other Taxes Receivable	45,344,247	0	45,344,247	0
Special Assessments Receivable	5,041,100	0	5,041,100	0
Leases Receivable	342,539	1,312,813	1,655,352	56,847
Loans Receivable	268,569	0	268,569	0
Loans Receivable from Component Unit	5,540,479	0	5,540,479	0
Interest Receivable from Component Unit	1,515,926	0	1,515,926	0
Equity Interest in Joint Venture	0	5,882,567	5,882,567	0
Net Pension Asset (See Note 25)	1,643,098	207,988	1,851,086	0
Net OPEB Asset (See Note 26)	9,623,886	1,183,478	10,807,364	0
Nondepreciable Capital Assets	32,055,680	12,222,445	44,278,125	3,652,842
Depreciable Capital Assets, Net	73,230,448	286,345,131	359,575,579	7,834,746
<i>Total Assets</i>	<u>333,054,519</u>	<u>345,176,858</u>	<u>678,231,377</u>	<u>13,951,298</u>
Deferred Outflows of Resources				
Pension	11,980,418	1,474,836	13,449,670	0
OPEB	189,535	36,683	222,043	0
<i>Total Deferred Outflows of Resources</i>	<u>12,169,953</u>	<u>1,511,519</u>	<u>13,671,713</u>	<u>0</u>
Liabilities				
Accounts Payable	3,142,851	1,945,597	5,088,448	13,160
Contracts Payable	2,107,155	92,591	2,199,746	0
Retainage Payable	0	17,759	17,759	0
Accrued Wages and Benefits	1,005,908	149,155	1,155,063	0
Payroll Withholding Payable	1,602,057	206,259	1,808,316	0
Matured Compensated Absences Payable	81,455	2,564	84,019	0
Accrued Interest Payable	112,224	0	112,224	0
Intergovernmental Payable	6,746,876	236,223	6,983,099	0
Unearned Revenue	21,947,309	0	21,947,309	349,627
Loans Payable	355,667	0	355,667	0
Claims Payable	756,118	0	756,118	0
Long-Term Liabilities:				
Due Within One Year	2,075,440	4,827,250	6,902,690	1,093,546
Due In More Than One Year				
Net Pension Liability (See Note 26)	28,475,565	3,306,286	31,781,851	0
Other Amounts	41,242,490	57,843,932	99,086,422	15,615,326
<i>Total Liabilities</i>	<u>109,651,115</u>	<u>68,627,616</u>	<u>178,278,731</u>	<u>17,071,659</u>
Deferred Inflows of Resources				
Property Taxes	42,079,651	0	42,079,651	0
Leases	342,539	1,312,813	1,655,352	56,595
Pension	32,501,467	4,143,831	36,639,714	0
OPEB	9,899,391	1,230,387	11,125,603	0
<i>Total Deferred Inflows of Resources</i>	<u>84,823,048</u>	<u>6,687,031</u>	<u>91,500,320</u>	<u>56,595</u>
Net Position				
Net Investment in Capital Assets	76,610,128	236,904,933	313,515,061	2,266,221
Restricted for:				
Debt Service	3,537,010	0	3,537,010	691,953
Capital Projects	2,503,891	0	2,503,891	0
Developmentally Disabled Education	30,403,251	0	30,403,251	0
County Schools Permanent Improvements	2,916,438	0	2,916,438	0
Public Assistance	70,346	0	70,346	0
ADAMH Operations	4,414,824	0	4,414,824	0
Road and Bridge Repairs	11,635,585	0	11,635,585	0
Child Support Enforcement	268,523	0	268,523	0
Children's Services	3,270,711	0	3,270,711	0
Community Development	31,197	0	31,197	0
Community Oriented Policing Service	115,862	0	115,862	0
Community Safety Awareness	29,254	0	29,254	0
Computer Upgrades	774,239	0	774,239	0
Convention and Visitors Bureau	109,444	0	109,444	0
County Home Operations	437,300	0	437,300	0
Courthouse Security	1,287,611	0	1,287,611	0
Ditch Maintenance	8,335,924	0	8,335,924	0
Dog and Kennel	244,879	0	244,879	0
Drug Enforcement	1,204,386	0	1,204,386	0
Economic Development	295,571	0	295,571	0
Emergency Management and Planning	589,966	0	589,966	0
Law Library	92,029	0	92,029	0
Older Adult Services	1,215,934	0	1,215,934	0
Real Estate Assessments	4,882,095	0	4,882,095	0
Shelter Care and Youth Services	563,522	0	563,522	0
Sheriff Operations	404,072	0	404,072	0
Social Services	2,638,135	0	2,638,135	0
Transportation	3,796,522	0	3,796,522	0
Pension Plan	1,419,084	180,349	1,599,433	0
OPEB Plan	55,658	0	55,658	0
Other Purposes	1,403,125	0	1,403,125	0
Unclaimed Monies	225,455	0	225,455	0
Unrestricted (Deficit)	(15,031,662)	34,288,448	19,256,786	(6,135,130)
<i>Total Net Position</i>	<u>\$150,750,309</u>	<u>\$271,373,730</u>	<u>\$422,124,039</u>	<u>(\$3,176,956)</u>

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

See accompanying notes to the basic financial statement

Medina County, Ohio
Statement of Activities
For the Year Ended December 31, 2022

	Program Revenues			
	Expenses	Charges for Services and Assessments	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General Government				
Legislative and Executive	\$37,547,588	\$9,047,243	\$862,457	\$0
Judicial	11,163,564	3,030,647	2,822,742	0
Public Safety	23,728,092	5,544,384	9,798,016	0
Public Works	10,213,412	607,556	10,538,570	948,146
Health	28,962,459	716,825	11,523,412	250,000
Human Services	17,490,458	1,557,247	16,363,782	0
Economic Development and Assistance - Primary Government	1,505,621	130,086	856,224	0
Economic Development and Assistance - External Government	3,967,141	100,952	3,652,391	0
Interest	1,009,964	0	0	0
<i>Total Governmental Activities</i>	<u>135,588,299</u>	<u>20,734,940</u>	<u>56,417,594</u>	<u>1,198,146</u>
Business-Type Activities				
Sewer	17,937,175	18,665,819	157,308	5,353,017
Water	11,164,538	15,670,393	120,620	3,456,972
Solid Waste	8,822,153	9,008,959	0	0
<i>Total Business-Type Activities</i>	<u>37,923,866</u>	<u>43,345,171</u>	<u>277,928</u>	<u>8,809,989</u>
Total Primary Government	<u>\$173,512,165</u>	<u>\$64,080,111</u>	<u>\$56,695,522</u>	<u>\$10,008,135</u>
Component Unit				
Medina County Port Authority	<u>\$1,625,259</u>	<u>\$1,626,020</u>	<u>\$3,802,842</u>	<u>\$0</u>

General Revenues

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

Total General Revenues

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Medina County Port Authority
(\$27,637,888)	\$0	(\$27,637,888)	\$0
(5,310,175)	0	(5,310,175)	0
(8,385,692)	0	(8,385,692)	0
1,880,860	0	1,880,860	0
(16,472,222)	0	(16,472,222)	0
430,571	0	430,571	0
(519,311)	0	(519,311)	0
(213,798)	0	(213,798)	0
(1,009,964)	0	(1,009,964)	0
<u>(57,237,619)</u>	<u>0</u>	<u>(57,237,619)</u>	<u>0</u>
0	6,238,969	6,238,969	0
0	8,083,447	8,083,447	0
0	186,806	186,806	0
<u>0</u>	<u>14,509,222</u>	<u>14,509,222</u>	<u>0</u>
<u>(57,237,619)</u>	<u>14,509,222</u>	<u>(42,728,397)</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>3,803,603</u>
12,224,290	0	12,224,290	0
18,254,244	0	18,254,244	0
939,719	0	939,719	0
1,566,195	0	1,566,195	0
457,989	0	457,989	0
914,269	0	914,269	0
352,764	0	352,764	0
1,663,804	0	1,663,804	0
626,479	0	626,479	0
2,469,737	0	2,469,737	0
1,932,352	0	1,932,352	0
17,886,349	0	17,886,349	0
24,059	0	24,059	0
17,883,507	0	17,883,507	0
3,569,963	0	3,569,963	0
7,036,287	0	7,036,287	0
(4,920,743)	22,813	(4,897,930)	21,317
0	80,956	80,956	0
5,606,988	179,031	5,786,019	0
<u>88,488,252</u>	<u>282,800</u>	<u>88,771,052</u>	<u>21,317</u>
31,250,633	14,792,022	46,042,655	3,824,920
119,499,676	256,581,708	376,081,384	(7,001,876)
<u>\$150,750,309</u>	<u>\$271,373,730</u>	<u>\$422,124,039</u>	<u>(\$3,176,956)</u>

Medina County, Ohio
Balance Sheet
Governmental Funds
December 31, 2022

	General	Achievement Center	Local Fiscal Recovery	School Sales Tax	Public Assistance	County Capital Improvements	Other Governmental Funds	Total Governmental Funds
Assets								
Equity in Pooled Cash and Cash Equivalents	\$15,620,806	\$29,430,489	\$22,074,721	\$4,636,272	\$1,134,849	\$10,876,601	\$49,670,419	\$133,444,157
Cash and Cash Equivalents:								
In Segregated Accounts	372,736	0	0	0	0	0	526,324	899,060
With Fiscal Agents	0	82,666	0	0	0	0	0	82,666
Materials and Supplies Inventory	117,291	20,270	0	0	0	0	410,618	548,179
Accrued Interest Receivable	618,961	0	0	0	0	0	0	618,961
Accounts Receivable	433,109	100	0	0	0	0	176,276	609,485
Intergovernmental Receivable	3,838,688	1,763,665	0	0	324,666	0	6,518,171	12,445,190
Interfund Receivable	2,457,903	9,914	0	0	3,665	0	23,694	2,495,176
Sales Taxes Receivable	2,956,266	0	0	2,955,911	0	0	0	5,912,177
Property and Other Taxes Receivable	15,111,236	19,130,672	0	0	0	0	11,102,339	45,344,247
Special Assessments Receivable	0	0	0	0	0	0	5,041,100	5,041,100
Leases Receivable	76,585	265,954	0	0	0	0	0	342,539
Loans Receivable	0	0	0	0	0	0	268,569	268,569
Loans Receivable from Component Unit	5,540,479	0	0	0	0	0	0	5,540,479
Interest Receivable from Component Unit	1,515,926	0	0	0	0	0	0	1,515,926
Restricted Assets:								
Equity in Pooled Cash and Cash Equivalents	225,455	0	0	0	0	0	0	225,455
Total Assets	\$48,885,441	\$50,703,730	\$22,074,721	\$7,592,183	\$1,463,180	\$10,876,601	\$73,737,510	\$215,333,366
Liabilities								
Accounts Payable	\$936,670	\$328,151	\$11,439	\$0	\$243,876	\$74,673	\$1,534,471	\$3,129,280
Contracts Payable	117,842	32,029	115,973	0	0	1,538,847	302,464	2,107,155
Accrued Wages and Benefits	597,255	154,034	0	0	83,247	0	169,400	1,003,936
Payroll Withholding Payable	858,871	282,184	0	0	177,431	0	273,846	1,592,332
Accrued Interest Payable	0	0	0	0	0	29,063	0	29,063
Matured Compensated Absences Payable	81,455	0	0	0	0	0	0	81,455
Interfund Payable	11,545	19,208	0	0	23,212	1,625,000	827,339	2,506,304
Intergovernmental Payable	1,609,777	209,598	0	4,675,745	72,486	1,508	176,291	6,745,405
Loans Payable	355,667	0	0	0	0	0	0	355,667
Unearned Revenue	0	0	21,947,309	0	0	0	0	21,947,309
Total Liabilities	4,569,082	1,025,204	22,074,721	4,675,745	600,252	3,269,091	3,283,811	39,497,906
Deferred Inflows of Resources								
Property Taxes	14,247,751	17,584,899	0	0	0	0	10,247,001	42,079,651
Leases	76,585	265,954	0	0	0	0	0	342,539
Unavailable Revenue	3,928,888	3,063,348	0	0	324,666	0	9,686,834	17,003,736
Total Deferred Inflows of Resources	18,253,224	20,914,201	0	0	324,666	0	19,933,835	59,425,926
Fund Balances								
Nonspendable	4,791,841	20,270	0	0	0	0	410,618	5,222,729
Restricted	27,027	28,744,055	0	2,916,438	538,262	7,607,510	44,826,081	84,659,373
Committed	0	0	0	0	0	0	520,900	520,900
Assigned	6,197,133	0	0	0	0	0	5,600,769	11,797,902
Unassigned (Deficit)	15,047,134	0	0	0	0	0	(838,504)	14,208,630
Total Fund Balances	26,063,135	28,764,325	0	2,916,438	538,262	7,607,510	50,519,864	116,409,534
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$48,885,441	\$50,703,730	\$22,074,721	\$7,592,183	\$1,463,180	\$10,876,601	\$73,737,510	\$215,333,366

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, 2022*

Total Governmental Funds Balances	\$116,409,534
 <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.	105,286,128
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	\$3,151,758
Charges for Services	200,802
Fines and Forfeitures	8,195
Intergovernmental	8,064,574
Special Assessments	5,041,100
Loan Interest from Component Unit	537,307
Total	<u>17,003,736</u>
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	2,204,111
Internal Balances	673,916
Compensated Absences	13,461
Total	<u>2,891,488</u>
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental fund, an interest expenditure is reported when due.	(83,161)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
General Obligation Bonds	(33,309,481)
OPWC Loans	(85,736)
Leases	(1,431,431)
Compensated Absences	(8,491,282)
Total	<u>(43,317,930)</u>
The net pension asset/liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds:	
Net Pension Asset	1,643,098
Deferred Outflows - Pension	11,980,418
Net Pension Liability	(28,475,565)
Deferred Inflows - Pension	(32,501,467)
Total	<u>(47,353,516)</u>
The net OPEB asset is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds:	
Net OPEB Asset	9,623,886
Deferred Outflows - OPEB	189,535
Deferred Inflows - OPEB	(9,899,391)
Total	<u>(85,970)</u>
 Net Position of Governmental Activities	 <u><u>\$150,750,309</u></u>

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, 2022

	General	Achievement Center	Local Fiscal Recovery	School Sales Tax	Public Assistance	County Capital Improvements	Other Governmental Funds	Total Governmental Funds
Revenues								
Property and Other Taxes	\$11,996,834	\$17,847,282	\$0	\$0	\$0	\$0	\$10,721,812	\$40,565,928
Sales Taxes	17,886,349	24,059	0	17,883,507	0	0	0	35,793,915
Property Transfer Taxes	2,380,347	0	0	0	0	0	1,189,616	3,569,963
Charges for Services	9,818,298	8,036	0	0	0	52,350	7,087,735	16,966,419
Licenses and Permits	1,437,387	0	0	0	0	0	0	1,437,387
Fines, Forfeitures, and Settlements	322,174	0	0	0	0	0	105,621	427,795
Intergovernmental	6,974,600	5,595,367	12,176,647	0	6,366,556	100,000	32,272,914	63,486,084
Special Assessments	0	0	0	0	0	0	306,226	306,226
Investment Earnings/Interest	(5,148,764)	5,728	0	0	0	11,174	77,647	(5,054,215)
Lease Revenue	48,927	50,520	0	0	0	0	0	99,447
Rentals	5,377	50,798	0	0	0	0	282,126	338,301
Donations	29,980	4,287	0	0	5,684	0	542,145	582,096
Other	1,794,194	697,787	1,500	0	74,186	207,850	925,345	3,700,862
<i>Total Revenues</i>	<u>47,545,703</u>	<u>24,283,864</u>	<u>12,178,147</u>	<u>17,883,507</u>	<u>6,446,426</u>	<u>371,374</u>	<u>53,511,187</u>	<u>162,220,208</u>
Expenditures								
Current:								
General Government:								
Legislative and Executive	14,673,487	0	628,743	17,583,694	0	0	6,876,212	39,762,136
Judicial	10,351,709	0	14,734	0	0	0	3,486,350	13,852,793
Public Safety	15,322,159	0	5,784,991	0	0	0	6,317,301	27,424,451
Public Works	776,411	0	453,174	0	0	0	11,471,911	12,701,496
Health	0	22,166,994	874,385	0	0	0	8,570,512	31,611,891
Human Services	1,238,051	0	767,190	0	7,026,491	0	10,967,860	19,999,592
Economic Development and Assistance	75,578	0	2,089	0	0	0	1,432,180	1,509,847
Capital Outlay	0	0	0	0	0	21,573,592	1,738,100	23,311,692
Intergovernmental	314,300	0	3,652,841	0	0	0	0	3,967,141
Debt Service:								
Principal Retirement	516,319	616	0	0	0	0	4,133,740	4,650,675
Interest	30,746	58	0	0	0	51,667	1,128,292	1,210,763
<i>Total Expenditures</i>	<u>43,298,760</u>	<u>22,167,668</u>	<u>12,178,147</u>	<u>17,583,694</u>	<u>7,026,491</u>	<u>21,625,259</u>	<u>56,122,458</u>	<u>180,002,477</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,246,943</u>	<u>2,116,196</u>	<u>0</u>	<u>299,813</u>	<u>(580,065)</u>	<u>(21,253,885)</u>	<u>(2,611,271)</u>	<u>(17,782,269)</u>
Other Financing Sources (Uses)								
Sale of Capital Assets	7,364	0	0	0	0	0	0	7,364
OPWC Loans Issued	0	0	0	0	0	0	27,000	27,000
Inception of Leases	67,460	0	0	0	0	0	0	67,460
Transfers In	0	0	0	0	196,241	2,055,562	1,865,307	4,117,110
Transfers Out	(7,928,619)	0	0	0	0	(5,000)	(183,491)	(8,117,110)
<i>Total Other Financing Sources (Uses)</i>	<u>(7,853,795)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>196,241</u>	<u>2,050,562</u>	<u>1,708,816</u>	<u>(3,898,176)</u>
<i>Net Change in Fund Balances</i>	<u>(3,606,852)</u>	<u>2,116,196</u>	<u>0</u>	<u>299,813</u>	<u>(383,824)</u>	<u>(19,203,323)</u>	<u>(902,455)</u>	<u>(21,680,445)</u>
<i>Fund Balances Beginning of Year</i>	<u>29,669,987</u>	<u>26,648,129</u>	<u>0</u>	<u>2,616,625</u>	<u>922,086</u>	<u>26,810,833</u>	<u>51,422,319</u>	<u>138,089,979</u>
<i>Fund Balances End of Year</i>	<u>\$26,063,135</u>	<u>\$28,764,325</u>	<u>\$0</u>	<u>\$2,916,438</u>	<u>\$538,262</u>	<u>\$7,607,510</u>	<u>\$50,519,864</u>	<u>\$116,409,534</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, 2022*

Net Change in Fund Balances - Total Governmental Funds (\$21,680,445)

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	\$26,979,005		
Current Year Depreciation	<u>(4,181,326)</u>		
Total			22,797,679
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			(38,063)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:			
Delinquent Property Taxes	835,914		
Charges for Services	7,081		
Fines, Forfeitures, and Settlements	2,390		
Intergovernmental	583,847		
Special Assessments	1,149,894		
Loan Interest from Component Unit	<u>133,472</u>		
Total			2,712,598
Other financing sources in the governmental funds increase long-term liabilities in the statement of net position:			
OPWC Loans Issued	(27,000)		
Inception of Leases	<u>(67,460)</u>		
Total			(94,460)
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			4,650,675
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds an interest expenditure is reported when due:			
Accrued Interest	12,384		
Amortization of Bond Premium	<u>188,415</u>		
Total			200,799
Compensated absences expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as an expenditure in governmental funds.			(521,749)
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	2,561,137		
Internal Balances	458,163		
Compensated Absences	<u>13,215</u>		
Total			3,032,515
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows			
Pension	6,687,155		
OPEB	<u>50,504</u>		
Total			6,737,659
Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEE liabilities/assets are reported as pension/OPEB expense in the statement of activities			
Pension	4,987,549		
OPEB	<u>8,465,876</u>		
Total			<u>13,453,425</u>
<i>Change in Net Position of Governmental Activities</i>			<u><u>\$31,250,633</u></u>

See accompanying notes to the basic financial statements

Medina County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2022*

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
Revenues				
Property and Other Taxes	\$11,146,173	\$11,150,078	\$11,980,792	\$830,714
Sales Taxes	16,564,363	16,570,165	17,804,692	1,234,527
Property Transfer Taxes	2,214,525	2,215,301	2,380,347	165,046
Charges for Services	9,580,925	9,677,988	9,630,514	(47,474)
Licenses and Permits	1,337,179	1,337,647	1,437,306	99,659
Fines, Forfeitures, and Settlements	298,574	298,679	320,931	22,252
Intergovernmental	6,719,394	6,749,315	7,018,883	269,568
Investment Earnings/Interest	1,831,316	1,831,958	1,968,444	136,486
Rentals	5,002	5,004	5,377	373
Donations	40,772	42,661	29,980	(12,681)
Other	2,177,397	2,179,311	1,846,789	(332,522)
<i>Total Revenues</i>	<u>51,915,620</u>	<u>52,058,107</u>	<u>54,424,055</u>	<u>2,365,948</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	17,063,759	18,272,797	12,443,027	5,829,770
Judicial	8,474,429	9,019,108	8,552,554	466,554
Public Safety	11,514,828	12,394,333	11,737,539	656,794
Public Works	762,527	842,208	473,143	369,065
Human Services	1,890,195	2,143,065	1,684,943	458,122
Economic Development and Assistance	72,223	75,578	75,578	0
Employee Fringe Benefits	9,246,889	9,889,088	9,296,262	592,826
Intergovernmental	298,650	318,050	318,050	0
Debt Service:				
Principal Retirement	516,319	516,319	516,319	0
Interest	30,746	30,746	30,746	0
<i>Total Expenditures</i>	<u>49,870,565</u>	<u>53,501,292</u>	<u>45,128,161</u>	<u>8,373,131</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,045,055</u>	<u>(1,443,185)</u>	<u>9,295,894</u>	<u>10,739,079</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	7,808	7,950	7,364	(586)
Transfers In	421,353	433,245	0	(433,245)
Transfers Out	(7,351,545)	(7,886,525)	(7,928,619)	(42,094)
<i>Total Other Financing Sources (Uses)</i>	<u>(6,922,384)</u>	<u>(7,445,330)</u>	<u>(7,921,255)</u>	<u>(475,925)</u>
<i>Net Change in Fund Balance</i>	(4,877,329)	(8,888,515)	1,374,639	10,263,154
<i>Fund Balance Beginning of Year</i>	18,013,342	18,013,342	18,013,342	0
Prior Year Encumbrances Appropriated	1,938,518	1,938,518	1,938,518	0
<i>Fund Balance End of Year</i>	<u>\$15,074,531</u>	<u>\$11,063,345</u>	<u>\$21,326,499</u>	<u>\$10,263,154</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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property and Other Taxes	\$17,485,244	\$17,485,244	\$17,827,277	\$342,033
Sales Taxes	23,597	23,597	24,059	462
Charges for Services	3,335	3,335	3,400	65
Intergovernmental	5,452,263	5,452,263	5,558,916	106,653
Rent	104,329	104,329	106,370	2,041
Investment Earnings/Interest	663	663	676	13
Donations	4,205	4,205	4,287	82
Other	684,399	684,399	697,787	13,388
<i>Total Revenues</i>	<u>23,758,035</u>	<u>23,758,035</u>	<u>24,222,772</u>	<u>464,737</u>
Expenditures				
Current:				
Health	27,537,809	27,810,182	17,983,205	9,826,977
Employee Fringe Benefits	4,894,862	4,943,275	4,698,174	245,101
Debt Service:				
Principal Retirement	616	616	616	0
Interest	58	58	58	0
<i>Total Expenditures</i>	<u>32,433,345</u>	<u>32,754,131</u>	<u>22,682,053</u>	<u>10,072,078</u>
<i>Net Change in Fund Balance</i>	(8,675,310)	(8,996,096)	1,540,719	10,536,815
<i>Fund Balance Beginning of Year</i>	25,070,574	25,070,574	25,070,574	0
Prior Year Encumbrances Appropriated	793,292	793,292	793,292	0
<i>Fund Balance End of Year</i>	<u>\$17,188,556</u>	<u>\$16,867,770</u>	<u>\$27,404,585</u>	<u>\$10,536,815</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Fiscal Recovery Fund
For the Year Ended December 31, 2022*

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
Revenues				
Intergovernmental	\$17,455,278	\$17,455,278	\$17,471,777	\$16,499
Other	1,499	1,499	1,500	1
<i>Total Revenues</i>	<u>17,456,777</u>	<u>17,456,777</u>	<u>17,473,277</u>	<u>16,500</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	986,981	1,997,209	745,083	1,252,126
Judicial	14,077	28,486	14,734	13,752
Public Safety	6,346,373	12,842,227	7,733,570	5,108,657
Public Works	956,494	1,935,515	882,873	1,052,642
Health	1,405,264	2,843,628	880,283	1,963,345
Human Services	1,333,732	2,698,879	829,698	1,869,181
Economic Development and Assistance	8,123	16,437	4,942	11,495
Intergovernmental	6,004,021	12,149,460	3,652,841	8,496,619
<i>Total Expenditures</i>	<u>17,055,065</u>	<u>34,511,841</u>	<u>14,744,024</u>	<u>19,767,817</u>
<i>Net Change in Fund Balance</i>	401,712	(17,055,064)	2,729,253	19,784,317
<i>Fund Balance Beginning of Year</i>	17,018,923	17,018,923	17,018,923	0
Prior Year Encumbrances Appropriated	154,656	154,656	154,656	0
<i>Fund Balance End of Year</i>	<u>\$17,575,291</u>	<u>\$118,515</u>	<u>\$19,902,832</u>	<u>\$19,784,317</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
*Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
School Sales Tax Fund
For the Year Ended December 31, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Sales Taxes	\$16,000,000	\$16,000,000	\$17,802,120	\$1,802,120
Expenditures				
Current:				
General Government:				
Legislative and Executive	16,000,000	17,420,000	17,415,397	4,603
<i>Net Change in Fund Balance</i>	0	(1,420,000)	386,723	1,806,723
<i>Fund Balance Beginning of Year</i>	4,249,549	4,249,549	4,249,549	0
<i>Fund Balance End of Year</i>	<u>\$4,249,549</u>	<u>\$2,829,549</u>	<u>\$4,636,272</u>	<u>\$1,806,723</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$7,154,524	\$7,158,886	\$6,366,522	(\$792,364)
Donations	6,393	6,396	5,684	(712)
Other	83,379	83,426	74,845	(8,581)
<i>Total Revenues</i>	<u>7,244,296</u>	<u>7,248,708</u>	<u>6,447,051</u>	<u>(801,657)</u>
Expenditures				
Current:				
Human Services	6,312,645	6,351,385	5,442,200	909,185
Employee Fringe Benefits	2,172,974	2,183,046	1,918,112	264,934
<i>Total Expenditures</i>	<u>8,485,619</u>	<u>8,534,431</u>	<u>7,360,312</u>	<u>1,174,119</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,241,323)</u>	<u>(1,285,723)</u>	<u>(913,261)</u>	<u>372,462</u>
Other Financing Sources (Uses)				
Transfers In	490,947	492,578	196,241	(296,337)
Transfers Out	(74,242)	(74,918)	0	74,918
<i>Total Other Financing Sources (Uses)</i>	<u>416,705</u>	<u>417,660</u>	<u>196,241</u>	<u>(221,419)</u>
<i>Net Change in Fund Balance</i>	<u>(824,618)</u>	<u>(868,063)</u>	<u>(717,020)</u>	<u>151,043</u>
<i>Fund Balance Beginning of Year</i>	694,252	694,252	694,252	0
Prior Year Encumbrances Appropriated	446,518	446,518	446,518	0
<i>Fund Balance End of Year</i>	<u>\$316,152</u>	<u>\$272,707</u>	<u>\$423,750</u>	<u>\$151,043</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2022

	Business-Type Activities			Total	Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Nonmajor Solid Waste Management		
Assets					
<i>Current Assets</i>					
Equity in Pooled Cash and Cash Equivalents	\$20,378,736	\$11,511,360	\$1,509,007	\$33,399,103	\$3,000,429
Cash and Cash Equivalents In Segregated Accounts	17,759	0	0	17,759	0
Materials and Supplies Inventory	279,076	293,967	0	573,043	0
Accounts Receivable	2,114,249	1,981,389	599,681	4,695,319	0
Interfund Receivable	11,205	0	0	11,205	0
Leases Receivable	0	0	1,312,813	1,312,813	0
Total Current Assets	22,801,025	13,786,716	3,421,501	40,009,242	3,000,429
<i>Noncurrent Assets</i>					
Restricted Assets:					
Net Pension Asset	166,391	41,597	0	207,988	0
Net OPEB Asset	946,784	236,694	0	1,183,478	0
Equity Interest in Joint Venture	0	5,882,567	0	5,882,567	0
Non-Depreciable Capital Assets	3,820,976	7,501,155	900,314	12,222,445	0
Depreciable Capital Assets, Net	166,751,878	111,574,046	8,019,207	286,345,131	0
Total Noncurrent Assets	171,686,029	125,236,059	8,919,521	305,841,609	0
Total Assets	194,487,054	139,022,775	12,341,022	345,850,851	3,000,429
Deferred Outflows of Resources					
Pension	1,179,718	295,458	0	1,475,176	0
OPEB	29,346	7,337	0	36,683	0
Total Deferred Outflows of Resources	1,209,064	302,795	0	1,511,859	0
Liabilities					
<i>Current Liabilities</i>					
Accounts Payable	671,846	694,077	579,674	1,945,597	13,571
Contracts Payable	23,297	69,294	0	92,591	0
Retainage Payable	17,759	0	0	17,759	0
Accrued Wages and Benefits	129,654	11,549	7,952	149,155	1,972
Payroll Withholding Payable	145,951	49,490	10,818	206,259	9,725
Interfund Payable	77	0	0	77	0
Matured Compensated Absences Payable	2,564	0	0	2,564	0
Intergovernmental Payable	104,489	73,750	57,984	236,223	1,471
Compensated Absences Payable	92,939	29,804	7	122,750	1,466
OWDA Loans Payable	2,093,569	2,421,667	94,490	4,609,726	0
OPWC Loans Payable	94,774	0	0	94,774	0
Claims Payable	0	0	0	0	756,118
Total Current Liabilities	3,376,919	3,349,631	750,925	7,477,475	784,323
<i>Long-Term Liabilities (net of current portion)</i>					
Compensated Absences Payable	777,087	70,234	56,227	903,548	11,995
OWDA Loans Payable	33,295,028	19,837,458	2,619,165	55,751,651	0
OPWC Loans Payable	1,188,733	0	0	1,188,733	0
Net Pension Liability	2,645,029	661,257	0	3,306,286	0
Total Long-Term Liabilities	37,905,877	20,568,949	2,675,392	61,150,218	11,995
Total Liabilities	41,282,796	23,918,580	3,426,317	68,627,693	796,318
Deferred Inflows of Resources					
Leases	0	0	1,312,813	1,312,813	0
Pension	3,312,397	831,774	0	4,144,171	0
OPEB	984,311	246,076	0	1,230,387	0
Total Deferred Inflows of Resources	4,296,708	1,077,850	1,312,813	6,687,371	0
Net Position					
Net Investment in Capital Assets	133,882,991	96,816,076	6,205,866	236,904,933	0
Restricted for Pension Plan	144,084	36,265	0	180,349	0
Unrestricted	16,089,539	17,476,799	1,396,026	34,962,364	2,204,111
Total Net Position	\$150,116,614	\$114,329,140	\$7,601,892	272,047,646	\$2,204,111

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.

(673,916)

Net position of business-type activities

\$271,373,730

See accompanying notes to the basic financial statements

Medina County, Ohio
*Statement of Revenues, Expenses
and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2022*

	Business-Type Activities			Total	Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Nonmajor Solid Waste Management		
Operating Revenues					
Charges for Services	\$18,665,819	\$15,670,393	\$8,971,772	\$43,307,984	\$12,888,213
Other	95,192	82,539	1,300	179,031	1,906,126
<i>Total Operating Revenues</i>	<u>18,761,011</u>	<u>15,752,932</u>	<u>8,973,072</u>	<u>43,487,015</u>	<u>14,794,339</u>
Operating Expenses					
Personal Services	4,425,613	1,999,710	437,464	6,862,787	937,989
Materials and Supplies	2,178,141	941,632	32,382	3,152,155	670
Contractual Services	3,060,568	4,075,124	7,630,584	14,766,276	2,810,604
Claims	0	0	0	0	12,197,477
Other Operating Expenses	702,182	285,474	354,450	1,342,106	286,462
Depreciation	5,983,754	3,092,669	292,011	9,368,434	0
<i>Total Operating Expenses</i>	<u>16,350,258</u>	<u>10,394,609</u>	<u>8,746,891</u>	<u>35,491,758</u>	<u>16,233,202</u>
<i>Operating Income (Loss)</i>	<u>2,410,753</u>	<u>5,358,323</u>	<u>226,181</u>	<u>7,995,257</u>	<u>(1,438,863)</u>
Non-Operating Revenues (Expense)					
Lease Revenue	0	0	37,187	37,187	0
Investment Earnings/Interest	0	0	22,813	22,813	0
Federal and State Subsidies	157,308	120,620	0	277,928	0
Equity Gain in Joint Venture	0	80,956	0	80,956	0
Interest Expense	(1,182,547)	(735,805)	(55,593)	(1,973,945)	0
<i>Total Non-Operating Revenue (Expense)</i>	<u>(1,025,239)</u>	<u>(534,229)</u>	<u>4,407</u>	<u>(1,555,061)</u>	<u>0</u>
<i>Income (Loss) Before Capital Contributions and Transfers</i>	<u>1,385,514</u>	<u>4,824,094</u>	<u>230,588</u>	<u>6,440,196</u>	<u>(1,438,863)</u>
Capital Contributions	5,353,017	3,456,972	0	8,809,989	0
Transfers In	0	120,295	0	120,295	4,000,000
Transfers Out	0	0	(120,295)	(120,295)	0
<i>Change in Net Position</i>	<u>6,738,531</u>	<u>8,401,361</u>	<u>110,293</u>	<u>15,250,185</u>	<u>2,561,137</u>
<i>Net Position Beginning of Year</i>	<u>143,378,083</u>	<u>105,927,779</u>	<u>7,491,599</u>	<u>256,797,461</u>	<u>(357,026)</u>
<i>Net Position End of Year</i>	<u>\$150,116,614</u>	<u>\$114,329,140</u>	<u>\$7,601,892</u>	<u>272,047,646</u>	<u>\$2,204,111</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.

(458,163)

Change in net position of business-type activities

\$14,792,022

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2022

	Business-Type Activities			Totals	Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Nonmajor Solid Waste Management		
Increase (Decrease) in Cash and Cash Equivalents					
Cash Flows from Operating Activities					
Cash Received from Customers	\$18,854,967	\$15,563,671	\$8,983,007	\$43,401,645	\$0
Cash Received from Interfund Services Provided	0	0	0	0	12,889,330
Other Cash Receipts	95,192	82,539	1,300	179,031	1,906,126
Cash Paid to Employees	(6,302,450)	(2,170,939)	(426,854)	(8,900,243)	(925,318)
Cash Paid to Suppliers for Goods and Services	(5,156,707)	(5,258,524)	(7,655,889)	(18,071,120)	(2,827,035)
Cash Paid for Claims	0	0	0	0	(13,142,335)
Other Cash Payments	(702,182)	(285,474)	(354,450)	(1,342,106)	(286,462)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>6,788,820</u>	<u>7,931,273</u>	<u>547,114</u>	<u>15,267,207</u>	<u>(2,385,694)</u>
Cash Flows from Noncapital Financing Activities					
Receipts from Federal and State Subsidies	157,308	120,620	0	277,928	0
Lease Revenue	0	0	37,187	37,187	0
Lease Interest	0	0	22,813	22,813	0
Transfers In	0	120,295	0	120,295	4,000,000
Transfers Out	0	0	(120,295)	(120,295)	0
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>157,308</u>	<u>240,915</u>	<u>(60,295)</u>	<u>337,928</u>	<u>4,000,000</u>
Cash Flows from Capital and Related Financing Activities					
Capital Contributions	503,101	354,874	0	857,975	0
Payments for Capital Acquisition	(4,577,021)	(1,355,710)	(761,859)	(6,694,590)	0
OWDA Loans Issued	143,440	151,257	647,546	942,243	0
Principal Paid on OWDA Loans	(4,708,282)	(3,600,908)	(133,863)	(8,443,053)	0
Interest Paid on OWDA Loans	(1,182,547)	(735,805)	(55,593)	(1,973,945)	0
Principal Paid on OPWC Loans	(47,386)	0	0	(47,386)	0
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(9,868,695)</u>	<u>(5,186,292)</u>	<u>(303,769)</u>	<u>(15,358,756)</u>	<u>0</u>
Increase (Decrease) in Cash and Cash Equivalents	<u>(2,922,567)</u>	<u>2,985,896</u>	<u>183,050</u>	<u>246,379</u>	<u>1,614,306</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>23,319,062</u>	<u>8,525,464</u>	<u>1,325,957</u>	<u>33,170,483</u>	<u>1,386,123</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$20,396,495</u>	<u>\$11,511,360</u>	<u>\$1,509,007</u>	<u>\$33,416,862</u>	<u>\$3,000,429</u>

(continued)

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2022

	Business-Type Activities			Totals	Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Nonmajor Solid Waste Management		
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities					
Operating Income (Loss)	\$2,410,753	\$5,358,323	\$226,181	\$7,995,257	(\$1,438,863)
<i>Adjustments:</i>					
Depreciation	5,983,754	3,092,669	292,011	9,368,434	0
(Increase) Decrease in Assets:					
Materials and Supplies Inventory	(47,180)	(125,809)	0	(172,989)	0
Accounts Receivable	180,544	(105,120)	11,235	86,659	0
Interfund Receivable	8,604	0	0	8,604	0
Net Pension Asset	(18,994)	(4,748)	0	(23,742)	0
Net OPEB Asset	13,723	3,431	0	17,154	0
(Increase) Decrease in Deferred Outflows:					
Pension	913,186	399,772	0	1,312,958	0
OPEB	393,247	209,966	0	603,213	0
Increase (Decrease) in Liabilities:					
Accounts Payable	284,146	22,003	9,607	315,756	(17,008)
Contracts Payable	(155,548)	(201,886)	(4,518)	(361,952)	0
Accrued Wages and Benefits	20,896	2,371	2,662	25,929	1,063
Payroll Withholding Payable	809	(122)	531	1,218	50
Interfund Payable	77	0	0	77	0
Intergovernmental Payable	5,395	63,665	1,988	71,048	707
Compensated Absences Payable	25,176	7,241	7,417	39,834	13,215
Claims Payable	0	0	0	0	(944,858)
Net Pension Liability	(151,966)	(37,991)	0	(189,957)	0
Increase (Decrease) in Deferred Inflows:					
Pension	(1,865,406)	(456,394)	0	(2,321,800)	0
OPEB	(1,212,396)	(296,098)	0	(1,508,494)	0
<i>Total Adjustments</i>	<u>4,378,067</u>	<u>2,572,950</u>	<u>320,933</u>	<u>7,271,950</u>	<u>(946,831)</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$6,788,820</u>	<u>\$7,931,273</u>	<u>\$547,114</u>	<u>\$15,267,207</u>	<u>(\$2,385,694)</u>

Noncash Activities:

During 2022, the Medina County Sewer District received donated capital assets from developers in the amount of \$4,849,916 and the Medina County Water District received donated capital assets from developers in the amount of \$3,102,098. These amounts are included in capital contributions.

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

At December 31, 2022, the Medina County Sewer District had retainage payable related to the acquisition of capital assets of \$17,759.

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2022

Assets

Equity in Pooled Cash and Cash Equivalents	\$31,474,142
Cash and Cash Equivalents in Segregated Accounts	1,946,310
Intergovernmental Receivable	4,974,202
Property and Other Taxes Receivable	314,680,878
Special Assessments Receivable	<u>2,734,477</u>

Total Assets 355,810,009

Liabilities

Accounts Payable and Other Liabilities	1,326,999
Intergovernmental Payable	<u>17,498,718</u>

Total Liabilities 18,825,717

Deferred Inflows of Resources

Property Taxes	<u>293,151,128</u>
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Net Position

Restricted for:	
Individuals, Organizations and Other Governments	<u><u>\$43,833,164</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, 2022

Additions	
Intergovernmental	\$8,015,927
Amounts Received as Fiscal Agent	24,212,220
Licenses, Permits and Fees for Other Governments	853,534
Fines and Forfeitures for Other Governments and Individuals	92,849,485
Property Tax and Special Assessment Collections for Other Governments	283,988,341
Amounts Received for Others	42,202
<i>Total Additions</i>	409,961,709
Deductions	
Distributions of State Funds to Other Governments	8,082,264
Distributions as Fiscal Agent	22,157,999
Licenses, Permits and Fees Distributions to Other Governments	858,775
Fines and Forfeitures Distributions to Other Governments and Individuals	519,522
Property Tax and Special Assessment Distributions to Other Governments	278,210,976
Distributions to State	92,327,607
<i>Total Deductions</i>	402,157,143
<i>Net Increase in Fiduciary Net Position</i>	7,804,566
<i>Net Position Beginning of Year</i>	36,028,598
<i>Net Position End of Year</i>	\$43,833,164

See accompanying notes to the basic financial statements

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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 Port 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 Port Authority. The County Commissioners appoint a voting majority of the Port Authority's nine Board of Director members and a financial benefit/burden exists. As a result, the Port 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, 2022

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 18, 19, 20, and 21 to the basic financial statements. These organizations are:

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

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

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

Information in the following notes to the basic financial statements is applicable to the primary government. Information for the component unit is presented in Note 28.

Note 2 – Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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

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

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

Fund Accounting

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

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

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

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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

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

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

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

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

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

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

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

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

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

Measurement Focus

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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

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

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

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

Basis of Accounting

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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

Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources include pension and OPEB reported in the government-wide statement of net position. The deferred outflows of resources related to pension and OPEB plans are explained in Notes 25 and 26.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB, leases, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2022, but which were levied to finance 2023 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. The deferred inflow for leases is related to leases receivable and is being recognized as lease revenue in a systematic and rational manner over the term of the lease. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, charges for services, fines and forfeitures, intergovernmental grants, special assessments, and loan interest from component unit. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 21. Deferred inflows of resources related to pension and OPEB are reported on the government-wide statement of net position (See Notes 25 and 26).

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

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

Budgetary Data

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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

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

The convention and visitors bureau and sheriff commissary special revenue funds and excess revenue special projects capital projects fund do not have any budgetary activity in 2022; therefore, budgetary information is not provided.

Cash and Investments

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

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

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

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

During 2022, investments were limited to commercial paper, STAR Ohio, money market accounts, federal national mortgage association bonds, federal home loan bank bonds, federal farm credit bank bonds, federal home loan mortgage corporation bonds, federal agricultural mortgage corporation bonds, Tennessee Valley Authority Power bonds, negotiable certificates of deposit, United States treasury notes, foreign holdings, corporate holdings, and municipal holdings. Investments, except for commercial paper and STAR Ohio, are reported at fair value. The County's commercial paper is measured at amortized cost, as it is a highly liquid debt instrument with a remaining maturity at the time of purchase of less than one year. The fair value of investments related to the operating portfolio declined during 2022, resulting in negative investment earnings of (\$5,054,215).

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

For 2022, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates; however, 24 hours advance notice for deposits and withdrawals of \$100 million or more is encouraged. STAR Ohio reserves the right to limit the transaction to \$250 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes, all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Investment earnings/interest revenue credited to the general fund during 2022 amounted to (\$5,148,764) which includes (\$4,750,704) 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. Restricted assets in the enterprise fund represents amounts held in trust by the pension and OPEB plans for future benefits.

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 (except for intangible right-to-use lease assets which are discussed later) 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:

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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

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

The County is reporting intangible right to use assets related to leased buildings and equipment. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, these intangible assets are being amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

Contributions of Capital

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

Interfund Balances

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

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

Compensated Absences

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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. Bonds, leases, and long-term loans are recognized as a liability on the governmental fund financial statements when due.

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. The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available. Net position restricted for other purposes included resources which will be used for delinquent tax collections, public safety, public works, and human services. Restricted net position for pension and OPEB plans represent the corresponding restricted asset amounts after considering the related deferred outflows and deferred inflows.

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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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 2023's estimated revenues and appropriated budget.

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

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

Operating Revenues and Expenses

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

Interfund Activity

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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.

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.

Leases

The County serves as both lessee and lessor in various noncancellable leases which are accounted for as follows:

Lessee At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease terms. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Lessor At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

OneOhio Opioid Settlement Monies

During 2021, Ohio reached an agreement with the three largest distributors of opioids. Although the settlement has been reached, uncertainties remain related to measurement. As a participating subdivision, the County received the first of eighteen distributions in 2022. This distribution of \$68,913 is reflected as fines, forfeitures, and settlements revenue in the OneOhio special revenue fund in the accompanying financial statements.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Note 3 – Changes in Accounting Principles

Changes in Accounting Principles

For fiscal year 2022, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases* and related guidance from (GASB) Implementation Guide No. 2019-3, *Leases*. The County also implemented GASB Statement No. 91, *Conduit Debt Obligations*, GASB Statement No. 92, *Omnibus 2020*, GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, and *Implementation Guide No. 2020-1*

GASB Statement 87 enhances the relevance and consistency of information of the government’s leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. These changes were incorporated in the County’s 2022 financial statements. The County recognized \$125,512 in leases receivable at January 1, 2022; however, this entire amount was offset by the deferred inflows related to leases. The County also recognized \$1,625,708 in leases payable at January 1, 2022 which was offset by the intangible asset, right to use lease - buildings.

GASB 91 clarifies the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

GASB 92 addresses a variety of topics including reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers and references to nonrecurring fair value measurements of assets or liabilities in authoritative literature. These changes did not impact the County’s financial statements.

GASB 97, among other items, requires that a Section 457 plan be classified as either a pension plan or an other employee benefit plan depending on whether the plan meets the definition of a pension plan.

The changes for GASB 87, GASB 91, and GASB 97 were incorporated in the County’s 2022 financial statements; however, there was no effect on beginning net position/fund balance.

Note 4 – Accountability and Compliance

Accountability

The following funds had a deficit fund balance as of December 31, 2022:

Special Revenue Funds:

Coronavirus Relief	\$1,299
Juvenile Detention Center Donations	13,614
Ohio Criminal Justice Service	70,919
Sheriff Special Projects	102,738
Title IV-D	183,240

Debt Service Fund:

Special Assessment Bond Retirement	466,694
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Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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

Compliance

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

Special Revenue Funds:

Juvenile Detention Center Donations	\$13,614
Ohio Criminal Justice Service	67,530
Sheriff Special Projects	98,085
Title IV-D	163,304
Victim Assistance	2,047

Debt Service Fund:

Special Assessment Bond Retirement	48,898
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These cash deficits are a result of monies being expended with the expectation that the County will be reimbursed during 2023.

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

Note 5 – Budgetary Basis of Accounting

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

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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

	Net Change in Fund Balance				
	General	Achievement Center	Local Fiscal Recovery	School Sales Tax	Public Assistance
GAAP Basis	(\$3,606,852)	\$2,116,196	\$0	\$299,813	(\$383,824)
Net Adjustment for Revenue Accruals	(615,443)	(61,092)	5,295,130	(81,387)	658
Beginning Fair Value Adjustment for Investments	3,284	0	0	0	0
Ending Fair Value Adjustment for Investments	7,500,341	0	0	0	0
Beginning Unrecorded Cash	82,113	0	0	0	27
Ending Unrecorded Cash	(159,403)	0	0	0	(60)
Net Adjustment for Expenditure Accruals	701,595	439,132	(393,988)	168,297	152,974
Encumbrances	(2,530,996)	(953,517)	(2,171,889)	0	(486,795)
Budget Basis	<u>\$1,374,639</u>	<u>\$1,540,719</u>	<u>\$2,729,253</u>	<u>\$386,723</u>	<u>(\$717,020)</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;
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;

Medina County, Ohio
Notes to the Basic Financial Statements
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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.

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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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, 2022, \$1,904,126 of the County's total bank balance of \$46,315,502 was exposed to custodial credit risk because those deposits were uninsured and uncollateralized. One of the County's financial institutions participates in the Ohio Pooled Collateral System (OPCS) and was 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, 2022, the County's Achievement Center special revenue fund had a cash balance of \$82,666 with NEON, a jointly governed organization (See Note 19). The money is held by NEON in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments with NEON as a whole may be obtained from their audit report. To obtain financial information, write to the North East Ohio Network, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515-1895.

Investments

Investments, except commercial paper and STAR Ohio, are reported at fair value. As of December 31, 2022, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Standard & Poor's Rating	Percent of Total Investments
Amortized Cost:				
Commercial Paper	\$8,793,217	Less than one year	A-1/A-1+	5.37 %
Net Asset Value Per Share:				
STAR Ohio	2,176,811	Less than one year	AAAm	N/A
Fair Value - Level 1 Inputs:				
Money Market Accounts	4,292,435	Less than one year	N/A	N/A
Fair Value - Level 2 Inputs:				
Federal National Mortgage Association Bonds	12,530,338	Less than three years	AA+	7.65
Federal Home Loan Bank Bonds	22,501,453	Less than five years	AA+	13.74
Federal Farm Credit Bank Bonds	27,371,543	Less than five years	AA+	16.71
Federal Home Loan Mortgage Corporation Bonds	7,588,508	Less than three years	AA+	N/A
Federal Agricultural Mortgage Corporation Bonds	8,609,404	Less than five years	AA+	5.26
Tennessee Valley Authority Power Bonds	1,098,207	Less than five years	N/A	N/A
Negotiable Certificates of Deposit	12,923,772	Less than three years	N/A	7.89
United States Treasury Notes	38,655,698	Less than five years	AA+	23.60
Foreign Holdings	2,410,190	Less than five years	N/A	N/A
Corporate Holdings	9,717,893	Less than three years	N/A	5.93
Municipal Holdings	5,130,601	Less than four years	N/A	N/A
Total Investments	<u><u>\$163,800,070</u></u>			

Medina County, Ohio
Notes to the Basic Financial Statements
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The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The preceding chart identifies the County's recurring fair value measurements as of December 31, 2022. The money market accounts are measured at fair value and is valued using quoted market prices (Level 1 inputs). The County's remaining investments measured are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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

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

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

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

Note 7 – Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2022 for real and public utility property taxes represents collections of 2021 taxes.

2022 real property taxes were levied after October 1, 2022, on the assessed value as of January 1, 2022, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2022 real property taxes are collected in and intended to finance 2023.

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. 2022 public utility property taxes which became a lien December 31, 2021, are levied after October 1, 2022, and are collected in 2023 with real property taxes.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

The full tax rate for all County operations for the year ended December 31, 2022, was \$8.07 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2022 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Estate	
Residential/Agricultural	\$4,905,263,280
Other Real Estate	946,261,770
Personal Property	
Public Utility	431,455,990
Total Valuation	<u>\$6,282,981,040</u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various custodial funds of the County. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2022, and for which there is an enforceable claim. In governmental funds, the portion of the receivable not levied to finance 2022 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 2022.

Note 9 – Receivables

Receivables at December 31, 2022, 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, shared revenues, and leases. 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, special assessments, and leases, are expected to be collected within one year. Property taxes, although ultimately collectable, include some portion of delinquencies that will not be collected within one year.

Special assessments expected to be collected in more than one year amount to \$4,734,874 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$59,330.

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In order to enhance the security for the Port Authority's Series 2010 Bonds related to the construction of its fiber optic cable network, the County has entered into a Bond Reserve Fund Non-Tax Revenue Contribution Agreement with the Port Authority, a discreetly presented component unit of the County. According to the terms of this agreement, the County will contribute, subject to appropriation, Non-Tax Revenues of the County in an amount sufficient to restore the balance in the Port Authority's Bond Reserve Fund to the Bond Reserve Requirement in the event that the Trustee draws amounts from the Bond Reserve Fund to pay Bond Service Charges on the Series 2010 Bonds when due, all in accordance with this Agreement and Trust Indenture. The Port Authority agrees to repay the County, with interest at a rate per annum based on the net average cost of funds to the Port Authority on the Series 2010 Bonds provided. All principal and interest shall be due and payable on June 1, 2031. As of year-end, the outstanding balance of the Port Authority's Series 2010 Bonds was \$9,615,000. The total amount contributed by the general fund of the County was \$7,056,405 at December 31, 2022, 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, 2022 includes accumulated interest of \$1,515,926, of which \$1,095,962 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 \$268,569, of which \$200,532 is due in more than one year.

A summary of the principal items of intergovernmental receivables follows:

<i>Governmental Activities:</i>	
Homestead and Rollback	\$2,263,724
Motor Vehicle License Registration	1,538,190
Gasoline Tax	1,479,261
Casino Monies	1,330,985
Permissive Tax	1,153,995
Local Government	1,087,139
Transportation Program Grants	1,014,084
Achievement Center Grants	571,243
Board of Elections	558,289
Public Assistance Grants	324,666
Cents Per Gallon	233,173
Auto Title	145,175
Miscellaneous	138,863
County Prosecutor	122,307
Office for Older Adults Grants	94,496
Children's Services Grants and Subsidies	92,620
ADAMH Grants	86,571
Community Safety Awareness Grants	62,794
Sheriff Department	34,137
Municipal Fine Distribution	30,607
Auto and Gas	28,414
Child Support Enforcement Grants and Subsidies	18,232
Victim Assistance Grants and Subsidies	12,215
Safe Communities Grants	9,723
Coronavirus Relief Grants	4,405
Community Oriented Policing Services Grants	4,329
Delinquent Advertising	3,900
Community Housing Improvement Grants and Subsidies	1,065
Community Development Grants and Subsidies	588
<i>Total Governmental Activities</i>	\$12,445,190

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

Leases Receivable

The County is reporting leases receivable of \$76,585 in the general fund, \$265,954 in the achievement fund, and \$1,312,813 in the solid waste enterprise fund at December 31, 2022. These amounts represent the discounted future lease payments. This discount is being amortized using the interest method. For 2022, the County recognized lease revenue of \$48,927 and interest revenue of \$3,668 in the general fund, lease revenue of \$50,520 and interest revenue of \$5,052 in the achievement center fund, and lease revenue of \$37,187 and interest revenue of \$22,813 in the solid waste enterprise fund related to lease payments received. The general fund has a receivable from the Summit and Medina Workforce Area Council of Governments and receives quarterly payments of \$13,149 related to the lease of office space, which commenced in 2019 for five years. The achievement center has a receivable from Midwest Community Services and receives monthly payments of \$9,262 related to the lease of office space, which commenced in 2022 for three years. The solid waste enterprise fund has a receivable from Rumpke of Northern Ohio, Incorporated, and receives variable monthly payments of \$10,000 to \$14,600 related to the lease of office space, which commenced in 2022 for ten years.

A summary of future lease revenue is as follows:

Year	General		Achievement Center		Solid Waste	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$50,621	\$1,974	\$103,666	\$7,478	\$80,571	\$43,629
2024	25,964	333	107,266	3,878	87,785	40,762
2025	0	0	55,022	550	95,404	37,642
2026	0	0	0	0	103,448	34,255
2027	0	0	0	0	111,936	30,586
2028-2032	0	0	0	0	704,124	86,897
2033	0	0	0	0	129,545	1,852
Total	<u>\$76,585</u>	<u>\$2,307</u>	<u>\$265,954</u>	<u>\$11,906</u>	<u>\$1,312,813</u>	<u>\$275,623</u>

Note 10 – Tax Abatements

As of December 31, 2022, 9 subdivisions within the County provide tax abatements through Community Reinvestment Area (CRA) Tax Abatements.

Community Reinvestment Area (CRA)

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

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

Overlapping Government	Amount of 2022 Taxes Abated
<i>Community Reinvestment Areas:</i>	
City of Brunswick:	
Residential	\$26,408
Commercial	166,104
City of Medina:	
Residential	1,574
Commercial	203,326
City of Wadsworth	
	63,721
Village of Seville	
	28,169
Granger Township	
	15,542
Hinckley Township	
	19,183
Liverpool Township	
	55,583
Montville Township	
	19,854
Sharon Township	
	34,199
Total Taxes Abated	\$633,663

Note 11 – 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 2022, the County contracted with County Risk Sharing Authority, Incorporated (CORSA), a risk sharing pool (See Note 20), for liability and property insurance, medical/professional liability at the County Home, and coverage of foster parents. Coverage provided by CORSA is as follows:

	<u>Limits of Coverage</u>
General Liability	\$1,000,000
Law Enforcement Professional Liability	1,000,000
Automobile Liability	1,000,000
Errors and Omissions	1,000,000
Privacy and Security Liability	4,000,000
Excess Liability	5,000,000
Property	412,703,971
Equipment Breakdown	100,000,000
Crime	1,000,000
County Home Medical Liability	2,000,000
Jail Medical Liability	1,000,000
Foster Parents	6,000,000
Underground Fiber Optic Lines	5,000,000

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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 2022, depending on the type of coverage the employee selects, the monthly premium paid by the County ranged from \$304 to \$852 for single coverage, from \$842 to \$2,023 for single plus-one coverage, and from \$1,200 to \$3,186 for family coverage. Employee contributions ranged from \$0 to \$139 for single coverage, from \$0 to \$350 for single plus-one coverage, and from \$0 to \$519 for family coverage. An excess coverage insurance policy covers individual claims in excess of \$175,000 and aggregate claims in excess of \$13,802,539.

The liability for unpaid claims costs of \$735,956 reported in the fund at December 31, 2022, 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 2021 and 2022 were:

Year	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2021	\$1,073,349	\$11,155,612	\$10,553,718	\$1,675,243
2022	1,675,243	12,046,887	12,986,174	735,956

Workers' Compensation

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

The claims liability of \$20,162 reported in the fund at December 31, 2022, 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, 2022, 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 2021 and 2022 were:

Year	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2021	\$9,769	\$123,947	\$107,983	\$25,733
2022	25,733	150,590	156,161	20,162

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Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Note 12 – 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 13 – Capital Assets

Capital asset activity for the year ended December 31, 2022, was as follows:

	Balance 01/01/22	Additions	Deletions	Balance 12/31/22
<i>Governmental Activities:</i>				
Capital Assets not being depreciated/amortized:				
Land	\$2,811,485	\$0	\$0	\$2,811,485
Construction in Progress	5,852,303	23,400,375	(8,483)	29,244,195
Total Capital Assets not being depreciated/amortized	<u>8,663,788</u>	<u>23,400,375</u>	<u>(8,483)</u>	<u>32,055,680</u>
Capital Assets being depreciated/amortized:				
Buildings	57,008,429	589,497	0	57,597,926
Improvements Other Than Buildings	11,562,028	39,951	0	11,601,979
Equipment	19,489,016	1,398,154	(754,343)	20,132,827
Infrastructure:				
Bridges	29,459,166	1,184,502	0	30,643,668
Roads	35,328,184	0	0	35,328,184
Culverts	6,147,002	307,549	0	6,454,551
Signals	309,835	0	0	309,835
Intangible Right to Use Lease - Buildings**	1,312,068	0	0	1,312,068
Intangible Right to Use Lease - Equipment**	313,640	67,460	0	381,100
Total Capital Assets being depreciated/amortized	<u>160,929,368</u>	<u>3,587,113</u>	<u>(754,343)</u>	<u>163,762,138</u>
Accumulated Depreciation/Amortization:				
Buildings	(27,103,588)	(1,148,881)	0	(28,252,469)
Improvements Other Than Buildings	(2,208,330)	(391,277)	0	(2,599,607)
Equipment	(12,506,091)	(1,595,752)	716,280	(13,385,563)
Infrastructure:				
Bridges	(8,678,567)	(611,863)	0	(9,290,430)
Roads	(34,820,027)	(42,333)	0	(34,862,360)
Culverts	(1,440,226)	(126,368)	0	(1,566,594)
Signals	(309,815)	0	0	(309,815)
Intangible Right to Use Lease - Buildings**	0	(176,594)	0	(176,594)
Intangible Right to Use Lease - Equipment**	0	(88,258)	0	(88,258)
Total Accumulated Depreciation/Amortization	<u>(87,066,644)</u>	<u>(4,181,326) *</u>	<u>716,280</u>	<u>(90,531,690)</u>
Capital Assets being depreciated/amortized, net	<u>73,862,724</u>	<u>(594,213)</u>	<u>(38,063)</u>	<u>73,230,448</u>
Governmental Activities Capital Assets, Net	<u>\$82,526,512</u>	<u>\$22,806,162</u>	<u>(\$46,546)</u>	<u>\$105,286,128</u>

The value of all right to use lease assets at the end of 2022 was \$1,693,168 with an accumulated amortization of \$264,852.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

* Depreciation/amortization expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$1,155,276
Judicial	152,651
Public Safety	470,456
Public Works	1,432,806
Health	564,571
Human Services	405,566
Total	\$4,181,326

** Of the current year depreciation total of \$4,181,326, \$264,852 is presented on the statement of activities as expenses, as detailed in the following table, related to the County's intangible assets, which are included as an Intangible Right to Use Leases. With the implementation of Governmental Accounting Standards Board Statement No. 87, *Leases*, a lease meeting the criteria of this statement requires the lessee to recognize the lease liability and an intangible right to use asset.

General Government:	
Legislative and Executive	\$122,031
Judicial	111,358
Public Safety	21,327
Health	584
Human Services	9,552
Total	\$264,852

	Balance 01/01/22	Additions	Deletions	Balance 12/31/22
<i>Business-Type Activities:</i>				
Capital Assets not being depreciated:				
Land	\$1,046,532	\$0	\$0	\$1,046,532
Construction in Progress	11,085,651	4,637,742	(4,547,480)	11,175,913
Total Capital Assets not being depreciated	12,132,183	4,637,742	(4,547,480)	12,222,445
Capital Assets being depreciated:				
Buildings	20,031,413	1,032,113	0	21,063,526
Improvements Other Than Buildings	108,458,750	274,648	0	108,733,398
Equipment	7,276,240	861,773	(123,055)	8,014,958
Infrastructure:				
Sewer Lines	200,233,806	7,733,144	0	207,966,950
Water Lines	147,334,822	4,494,840	0	151,829,662
Total Capital Assets being depreciated	483,335,031	14,396,518	(123,055)	497,608,494
Accumulated Depreciation:				
Buildings	(10,920,770)	(381,889)	0	(11,302,659)
Improvements Other Than Buildings	(91,754,500)	(1,534,855)	0	(93,289,355)
Equipment	(5,547,533)	(453,810)	123,055	(5,878,288)
Infrastructure:				
Sewer Lines	(54,545,288)	(4,061,333)	0	(58,606,621)
Water Lines	(39,249,893)	(2,936,547)	0	(42,186,440)
Total Accumulated Depreciation	(202,017,984)	(9,368,434)	123,055	(211,263,363)
Capital Assets being depreciated, net	281,317,047	5,028,084	0	286,345,131
Business-Type Activities Capital Assets, Net	\$293,449,230	\$9,665,826	(\$4,547,480)	\$298,567,576

Medina County, Ohio
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During the year, \$4,849,916 in sewer lines and \$3,102,098 in water lines were donated by developers. Capital contributions also include amounts for tap-in fees.

Note 14 – 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:				
2015 Various Purpose Bonds - Serial	2015	1.00-4.00 %	\$5,400,000	2030
2021 Courthouse Facility Improvement Bonds - Serial	2021	4.00-5.00	6,295,000	2031
2021 Courthouse Facility Improvement Bonds - Term	2021	2.125-4.00	25,705,000	2055
<u>Direct Placement:</u>				
2016 Various Purpose Bonds - Serial	2016	2.75	1,800,000	2026
Special Assessment Bonds with Governmental Commitment:				
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
Spencer Lake Road Bridge No. 17 Replacement	2022	0.00	27,000	2032
Voting Machines Financed Purchase	2019	3.00	1,031,059	2022
Business-Type Activities:				
OWDA Loans from Direct Borrowings:				
<i>Medina County Sewer District:</i>				
Liverpool Treatment	2002	3.56	36,975,879	2023
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
Liverpool Digester	2017	2.85-3.35	36,870,852	2039
Sewer Rehabilitation	2018	3.09	594,245	2023
Medina Road (SR 18) Sanitary Sewer Replacement	2022	3.66	1,199,440	Not Finalized

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

	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>				
Spieth Road Waterline	2003	4.87 %	\$6,709,453	2022
Granger Tanks	2004	3.90	1,104,529	2022
Waterline and Pump Station	2003	4.65	2,791,274	2022
Remsen, Huffman, Hamlin Roads	2003	4.65	738,112	2022
Water System Expansion	1999	6.32	\$1,216,567	2024
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
Water Meters and Meter Shop	2006	4.56	1,975,863	2026
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
Plum Creek Waterline	2006	4.00	686,987	2028
Hinckley Waterline Phase 3	2006	3.82	1,389,196	2028
Westfield Center Water System Purchase	2007	3.62	834,993	2028
Westfield Center Water Plant Improvement	2008	4.21	4,326,187	2035
Hinckley Township Waterlines	2013	2.94	2,246,023	2035
Fenn Pearl Waterline Relocation and Tank Painting	2015	2.57	2,134,807	2036
Waterline Relocation and Route 162 Tower Painting	2016	2.46	1,192,965	2038
Westfield Tower Painting	2017	3.58	340,091	2023
Sharon Township Water and Sewer Improvements	2020	1.57-1.87	8,973,075	Not Finalized
Medina Road State Route 18 Water Improvements	2021	1.18	669,295	2042
<i>Solid Waste District:</i>				
MRF Equipment	2010	5.33	676,783	2022
Solid Waste District Building and Site Improvements	2019	3.34	1,223,618	2040
Building Renovation	2021	1.6-1.91	723,635	2042
Solid Waste Commercial Scales Replacement	2022	1.86	277,440	Not Finalized
Residential Solid Waste Campus	2022	3.51	3,065,379	Not Finalized
OPWC Loans from Direct Borrowings:				
<i>Medina County Sewer District:</i>				
Waterline Relocation	2012	0.00	483,380	2031
Sewer Rehabilitation	2015	0.00	369,000	2035
Sewer Rehabilitation and Replacement	2016	0.00	550,000	2037
Sanitary Sewer Replacement	2019	0.00	311,173	2040
Sanitary Sewer Rehabilitation and Replacement	2020	0.00	181,911	2040

Medina County, Ohio
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A schedule of changes in bonds and other long-term obligations of the County during 2022 is as follows:

	Balance January 1, 2022	Additions	Reductions	Balance December 31, 2022	Amount Due In One Year
Governmental Activities:					
General Obligation Bonds:					
2015 Various Purpose - Serial	\$3,435,000	\$0	\$3,435,000	\$0	\$0
Premium	148,430	0	148,430	0	0
2021 Courthouse Improvement Facility Bonds - Serial	6,005,000	0	480,000	5,525,000	505,000
2021 Courthouse Improvement Facility Bonds - Term	25,705,000	0	0	25,705,000	0
Premium	1,359,466	0	39,985	1,319,481	0
<i>Direct Placement:</i>					
2016 Various Purpose - Serial	940,000	0	180,000	760,000	185,000
Total General Obligation Bonds	37,592,896	0	4,283,415	33,309,481	690,000
Special Assessment Bonds with Government Commitment:					
Gateway Drive	30,000	0	30,000	0	0
OPWC Loans from Direct Borrowings:					
Granger Road Bridge #4 Replacement	43,475	0	1,932	41,543	1,932
Seville Road and Lovers Lane Improvements	17,957	0	764	17,193	764
Spencer Lake Road Bridge No. 17 Replacement	0	27,000	0	27,000	2,700
Total OPWC Loans from Direct Borrowings	61,432	27,000	2,696	85,736	5,396
Leases	1,625,708	67,460	261,737	1,431,431	244,856
Other Long-Term Liabilities:					
Voting Machines Financed Purchase	261,242	0	261,242	0	0
Compensated Absences	7,969,533	1,630,981	1,109,232	8,491,282	1,135,188
Total Other Long-Term Liabilities	8,230,775	1,630,981	1,370,474	8,491,282	1,135,188
Net Pension Liability:					
OPERS	44,465,122	0	18,345,477	26,119,645	0
STRS	1,350,617	1,005,303	0	2,355,920	0
Total Net Pension Liability	45,815,739	1,005,303	18,345,477	28,475,565	0
Total Governmental Activities	\$93,356,550	\$2,730,744	\$24,293,799	\$71,793,495	\$2,075,440

Medina County, Ohio
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	Balance January 1, 2022	Additions	Reductions	Balance December 31, 2022	Amount Due in One Year
Business-Type Activities:					
OWDA Loans from Direct Borrowings:					
<i>Medina County Sewer District:</i>					
Liverpool Treatment	\$2,532,339	\$0	\$2,532,339	\$0	\$0
Route 252 Sewer	20,974	0	20,974	0	0
Reservoir Sewer Replacement	245,468	0	78,755	166,713	81,784
Valley City Sanitary Pump Station Replacement	422,737	0	87,385	335,352	91,005
Brunswick Sanitary Sewer Replacement	486,662	0	66,794	419,868	69,554
Sanitary Sewer Replacement	756,029	0	87,983	668,046	91,636
Sewer Replacement and Rehabilitation	862,023	0	71,299	790,724	73,388
Rustic Hills Sanitary Sewers	1,616,309	0	124,284	1,492,025	128,381
Poe Road Sewer Extension and Marks Road Lift Station	72,841	0	4,567	68,274	4,719
RCP Trunk Sewer Relining	173,831	0	10,671	163,160	10,916
Liverpool Digester	32,637,979	0	1,496,984	31,140,995	1,542,186
Sewer Rehabilitation	126,247	0	126,247	0	0
Medina Road (SR 18) Sanitary Sewer Replacement	0	143,440	0	143,440	0
<i>Total Medina County Sewer District</i>	<u>39,953,439</u>	<u>143,440</u>	<u>4,708,282</u>	<u>35,388,597</u>	<u>2,093,569</u>
<i>Medina County Water District:</i>					
Spieth Road Waterline	510,020	0	510,020	0	0
Granger Tanks	39,258	0	39,258	0	0
Waterline and Pump Station	208,582	0	208,582	0	0
Remsen, Huffman, Hamlin Roads	27,895	0	27,895	0	0
Water System Expansion	572,257	0	279,554	292,703	292,703
Water System Expansion	431,562	0	166,710	264,852	174,536
Waterline Extensions	584,779	0	186,507	398,272	194,801
Foskett/Station/Beck Roads Waterline	258,489	0	82,441	176,048	86,109
State Route 18 Waterline Relocation	197,135	0	53,666	143,469	55,752
Waterline Extensions	420,936	0	113,641	307,295	118,822
Water Meters and Meter Shop	610,694	0	125,209	485,485	130,984
Hinckley Township Storage and Water Tank	1,019,790	0	188,131	831,659	195,730
Granger and Medina Townships Waterline	958,064	0	176,744	781,320	183,884
Hinckley Township Waterline and Ledge Road Pump	941,162	0	157,133	784,029	163,081
Chatham Township Waterlines	1,258,405	0	209,906	1,048,499	217,936
Plum Creek Waterline	286,399	0	39,308	247,091	40,932
Hinckley Waterline Phase 3	570,628	0	78,919	491,709	81,962
Westfield Center Water System Purchase	306,038	0	46,543	259,495	48,243
Westfield Center Water Plant Improvement	2,505,245	0	141,173	2,364,072	147,179
Hinckley Township Waterlines	1,635,693	0	104,984	1,530,709	108,092
Fenn Pearl Waterline Relocation and Tank Painting	1,651,822	0	95,339	1,556,483	97,805
Waterline Relocation and Route 162 Tower Painting	998,624	0	51,628	946,996	52,906
Westfield Tower Painting	72,929	0	72,929	0	0
Sharon Township Water and Sewer Improvements	8,973,075	151,257	414,831	8,709,501	0
Medina Road State Route 18 Water Improvements	669,295	0	29,857	639,438	30,210
<i>Total Medina County Water District</i>	<u>25,708,776</u>	<u>151,257</u>	<u>3,600,908</u>	<u>22,259,125</u>	<u>2,421,667</u>
<i>Medina County Solid Waste District:</i>					
MRF Equipment	59,581	0	59,581	0	0
Solid Waste District Building and Site Improvements	1,416,756	0	56,428	1,360,328	58,328
Building Renovation	723,635	121,977	17,854	827,758	36,162
Solid Waste Commercial Scales Replacement	0	277,440	0	277,440	0
Residential Solid Waste Campus	0	248,129	0	248,129	0
<i>Total Medina County Solid Waste District</i>	<u>2,199,972</u>	<u>647,546</u>	<u>133,863</u>	<u>2,713,655</u>	<u>94,490</u>
Total OWDA Loans from Direct Borrowings	<u>\$67,862,187</u>	<u>\$942,243</u>	<u>\$8,443,053</u>	<u>\$60,361,377</u>	<u>\$4,609,726</u>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

	Balance January 1, 2022	Additions	Reductions	Balance December 31, 2022	Amount Due in One Year
Business-Type Activities (continued):					
OPWC Loans from Direct Borrowings:					
<i>Medina County Sewer District:</i>					
Waterline Relocation	\$205,436	\$0	\$12,084	\$193,352	\$24,169
Sewer Rehabilitation	249,075	0	9,225	239,850	18,450
Sewer Rehabilitation and Replacement	412,500	0	13,750	398,750	27,500
Sanitary Sewer Replacement	295,615	0	7,780	287,835	15,559
Sanitary Sewer Rehabilitation and Replacement	168,267	0	4,547	163,720	9,096
Total OPWC Loans from Direct Borrowings	1,330,893	0	47,386	1,283,507	94,774
Other Long-Term Liabilities:					
<i>All Districts:</i>					
Compensated Absences Payable	947,336	195,160	116,198	1,026,298	122,750
Net Pension Liability:					
<i>Medina County Sewer District:</i>					
OPERS	4,560,525	0	1,915,496	2,645,029	0
<i>Medina County Water District:</i>					
OPERS	1,140,130	0	478,873	661,257	0
Total Net Pension Liability	5,700,655	0	2,394,369	3,306,286	0
Total Business-Type Activities	\$75,841,071	\$1,137,403	\$11,001,006	\$65,977,468	\$4,827,250

Loans reported in the enterprise funds will be paid from charges for services revenue in the enterprise funds. General obligation bonds will be retired from the general obligation debt service fund using general property tax revenue. Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. Governmental OPWC loans will be paid out of the auto and gas tax fund. The capital lease will be paid out of the general fund. Compensated absences will be paid from the fund from which the employee is paid. These funds include the general, achievement center, public assistance, ADAMH, auto and gas tax, child support enforcement, community safety awareness, computer, courthouse security, dog and kennel, emergency management, law library, office for older adults, real estate assessment, shelter care and youth services, sheriff special projects, title IV-D, transportation program, victim assistance, sewer, water, solid waste, and workers' compensation funds. There are no repayment schedules for the net pension and OPEB liabilities; however, employer contributions are made from the same funds as compensated absences. See Notes 25 and 26 for additional information related to the net pension and OPEB liabilities and assets.

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

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.

Medina County, Ohio
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For the Year Ended December 31, 2022

During 2021, the County issued \$6,295,000 serial and \$25,705,000 term general obligation courthouse facility improvement bonds at interest rates varying from 2.125 percent to 5 percent. Proceeds are being used for the construction, furnishing, and equipping a new courthouse facility adjacent to the existing courthouse complex and the renovation, remodeling, furnishing, equipping, and improving existing courthouse facilities and clearing, preparing, equipping, and improving their sites. The bonds were issued at a \$1,399,450 premium. As of December 31, 2022, \$6,312,307 of the bonds were unspent.

The term portions of the 2021 general obligation courthouse facility improvement bonds are subject to mandatory redemption requirements. The term bonds maturing on December 1, 2033, 2035, 2037, 2041, 2046, 2051, and 2055, respectively, will be subject to mandatory redemption, pursuant to mandatory sinking fund requirements at a redemption price of 100 percent of the principal amount redeemed plus interest accrued to the redemption date, on December 1 in each of the years and in the principal amounts set forth as follows:

Year	Issue						
	\$1,530,000	\$1,620,000	\$1,715,000	\$3,710,000	\$5,290,000	\$6,250,000	\$5,590,000
2032	\$755,000	\$0	\$0	\$0	\$0	\$0	\$0
2034	0	800,000	0	0	0	0	0
2036	0	0	845,000	0	0	0	0
2038	0	0	0	900,000	0	0	0
2039	0	0	0	920,000	0	0	0
2040	0	0	0	935,000	0	0	0
2042	0	0	0	0	975,000	0	0
2043	0	0	0	0	1,015,000	0	0
2044	0	0	0	0	1,055,000	0	0
2045	0	0	0	0	1,100,000	0	0
2047	0	0	0	0	0	1,190,000	0
2048	0	0	0	0	0	1,220,000	0
2049	0	0	0	0	0	1,250,000	0
2050	0	0	0	0	0	1,280,000	0
2052	0	0	0	0	0	0	1,345,000
2053	0	0	0	0	0	0	1,380,000
2054	0	0	0	0	0	0	1,415,000
	<u>\$755,000</u>	<u>\$800,000</u>	<u>\$845,000</u>	<u>\$2,755,000</u>	<u>\$4,145,000</u>	<u>\$4,940,000</u>	<u>\$4,140,000</u>
<i>Stated Maturity</i>	<i>12/1/2033</i>	<i>12/1/2035</i>	<i>12/1/2037</i>	<i>12/1/2041</i>	<i>12/1/2046</i>	<i>12/1/2051</i>	<i>12/1/2055</i>

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

The County 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.

The County's outstanding OWDA loans from direct borrowings of \$60,361,377 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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

The County's outstanding OPWC loans from direct borrowings of \$85,736 related to governmental activities and \$1,283,507 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.

Lines of credit have been established with the Ohio Water Development Authority and the Ohio Public Works Commission in the amount of \$14,467,089 for various sewer, water and solid waste projects. Since the loan repayment schedule has not yet been finalized, a repayment schedule is not included in the schedule of debt service requirements. Until a final repayment schedule is available, the County is paying based on estimates.

The balance of these loans is as follows:

	Balance December 31, 2022	Lines of Credit
OWDA Loans Not Finalized:		
<i>Medina County Sewer District:</i>		
Medina Road (SR18) Sanitary Sewer Replacement	\$143,440	\$1,199,440
<i>Medina County Water District:</i>		
Sharon Township Water and Sewer Improvements	8,709,501	9,924,830
<i>Medina County Solid Waste District:</i>		
Solid Waste Commercial Scales Replacement	277,440	277,440
Residential Solid Waste Campus	248,129	3,065,379
<i>Total Medina County Solid Waste District</i>	525,569	3,342,819
Total Loans Not Finalized	\$9,378,510	\$14,467,089

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 2041. 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 71 percent of net revenues and 32 percent of total gross revenues. The total principal and interest remaining to be paid on the loans is \$45,448,539 (excluding loans not finalized). Principal and interest paid for the current year were \$5,938,215, total net revenues were \$8,394,507, and total gross revenues were \$18,761,011.

The County has pledged future water revenues net of expenditures to repay OWDA loans. These loans are payable solely from net revenues and are payable through 2041. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on these loans are expected to require 51 percent of net revenues and 28 percent of total gross revenues. The total principal and interest remaining to be paid on the loans is \$15,631,446 (excluding loans not finalized). Principal and interest paid for the current year were \$4,336,713, total net revenues were \$8,450,992, and total gross revenues were \$15,752,932.

The County has pledged future solid waste revenues net of expenditures to repay OWDA loans. This loan is payable solely from net revenues and is payable through 2042. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on these loans are expected to require 35 percent of net revenues and 2 percent of total gross revenues. The total principal and interest remaining to be paid on the loan is \$2,782,663 (excluding loans not finalized). Principal and interest paid for the current year were \$189,456, total net revenues were \$541,005, and total gross revenues were \$8,995,885.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

During 2019, the County entered into a financed purchase with Huntington Public Capital Corporation for voting machines, which matured in 2022.

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

Governmental Activities:

	General Obligation Bonds				
	Serial		<i>From Direct Placement</i>		OPWC Loans
	Principal	Interest	Principal	Interest	
2023	\$505,000	\$981,287	\$185,000	\$16,643	\$5,396
2024	530,000	956,038	190,000	12,942	5,396
2025	555,000	929,537	190,000	8,858	5,396
2026	585,000	901,788	195,000	4,583	5,396
2027	615,000	872,537	0	0	5,396
2028-2032	3,490,000	3,940,738	0	0	26,982
2033-2037	4,110,000	3,309,137	0	0	13,482
2038-2042	4,685,000	2,737,006	0	0	13,481
2043-2047	5,505,000	1,920,200	0	0	4,811
2048-2052	6,405,000	1,018,750	0	0	0
2053-2055	4,245,000	214,000	0	0	0
Total	\$31,230,000	\$17,781,018	\$760,000	\$43,026	\$85,736

Business-Type Activities:

	<i>From Direct Borrowings</i>		
	OWDA Loans		OPWC Loans
	Principal	Interest	Principal
2023	\$4,609,726	\$1,559,027	\$94,774
2024	4,378,590	1,401,129	94,772
2025	3,948,667	1,255,842	94,774
2026	3,858,226	1,124,129	94,773
2027	3,189,926	1,001,836	94,774
2028-2032	14,379,007	3,658,773	425,527
2033-2037	13,599,426	1,515,457	302,372
2038-2042	3,019,299	80,081	81,741
Total	\$50,982,867	\$11,596,274	\$1,283,507

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

The effects of the debt limitations described above at December 31, 2022, are an overall debt margin of \$123,568,173 and an unvoted debt margin of \$30,823,457.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

The County has outstanding agreements to lease buildings, equipment, and vehicles. Due to the implementation of GASB Statement 87, these leases have met the criteria of leases thus requiring them to be recorded by the County. The future lease payments were discounted based on the interest rate implicit in the lease or using the County's incremental borrowing rate. This discount is being amortized using the interest method over the life of the lease. A summary of the principal and interest amounts for the remaining leases is as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2023	\$244,856	\$19,457
2024	194,581	14,706
2025	156,325	10,937
2026	137,163	7,730
2027	97,556	5,839
2028-2032	463,732	16,491
2033-2034	137,218	902
Total	<u>\$1,431,431</u>	<u>\$76,062</u>

Note 15 – 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, 2022, \$202,415,000 of these bonds had been issued. Of the \$93,255,000 issued after December 31, 1995, \$39,550,000 was still outstanding.

Note 16 – 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 17 – 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.

Medina County, Ohio
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For the Year Ended December 31, 2022

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

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

Note 18 – 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, 2022, the County's equity interest in the Consortium was \$5,882,567, which represents 28.57 percent of the total equity in the Consortium. The Consortium is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. Financial information can be obtained from the City of Avon Lake Finance Director, 150 Avon Beldon Road, Avon Lake, Ohio 44012.

Note 19 – 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 2022, the County contributed \$82,742 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 2022, the County did not contribute to the Council.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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 2022, NEON received sufficient revenues from State grant monies and no additional funds were needed from the participants. (See Note 6 for information on the County's cash balance on hand at NEON).

Medina County Council of Governments on Drug Enforcement

The Medina County Council of Governments on Drug Enforcement was formed to provide the necessary planning, cooperation, direction, and administration to help combat drug abuse and illegal drug trafficking and related crimes within the County. The Council is comprised of multiple levels of government within the County. The Council's Board exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. The governing board consists of two County commissioners, one representative from the cities of Brunswick, Medina, and Wadsworth, one village representative chosen by a caucus of the villages, and three township representatives chosen by a caucus of the townships. The governing board's duties are to adopt and amend bylaws, propose and initiate studies and polices, resolve questions, make an annual report, review and amend the Council's budget, and approve the employment and termination of the Council's staff. The Council also has an operating board, which consists of the County sheriff, the chiefs of police from the cities of Brunswick, Medina, and Wadsworth, one village chief of police chosen by a caucus of all village chiefs of police, and two township chiefs of police chosen by a caucus of all township chiefs of police. The operating board's duties are to approve studies and plans for activities related to the Council, handle routine matters and expenditures within the authorized budget, submit minutes of its proceedings to the governing board, appoint special committees, propose a budget to the governing board, submit recommendations to employ or terminate staff to the governing board, and handle disciplinary matters. During 2022, 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 2022, the County did not contribute to the SAMWA COG.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Note 20 – 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 2022 was \$513,580.

Note 21 – 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 2022.

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 2022, the County contributed \$15,000 to the operations of the MMHA.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Note 22 – Interfund Activity

Interfund Balances

During 2022, the general fund had an interfund receivable in the amount of \$2,457,903. \$1,625,000 represents manuscript debt that was issued by the county capital improvements fund. \$798,833 represents advances to offset deficit cash. The remaining balances of \$34,070, \$9,914, \$3,665, \$23,694, and \$11,205 in the general, achievement center, public assistance, other funds, and Medina County sewer district, respectively, resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

Interfund Payable	Interfund Receivable					Total
	General	Achievement Center	Public Assistance	Other Governmental Funds	Medina County Sewer District	
General	\$0	\$9,395	\$0	\$2,150	\$0	\$11,545
Achievement Center	11,050	0	0	5,959	2,199	19,208
Public Assistance	22,943	269	0	0	0	23,212
County Capital Improvements	1,625,000	0	0	0	0	1,625,000
Other Governmental Funds	798,833	250	3,665	15,585	9,006	827,339
Medina County Sewer District	77	0	0	0	0	77
Total	<u>\$2,457,903</u>	<u>\$9,914</u>	<u>\$3,665</u>	<u>\$23,694</u>	<u>\$11,205</u>	<u>\$2,506,381</u>

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 2022, there was a payment of \$125,000, resulting in a balance of \$1,625,000 at December 31, 2022. For reporting purposes, these transactions are reflected as an interfund payable and an interfund receivable in the respective funds. Principal and interest requirements to retire the various purpose bond anticipation notes outstanding at December 31, 2022, are expected to be \$1,625,000 and \$48,438, respectively, in 2023.

Interfund Transfers

During 2022, the general fund transferred \$196,241 to the public assistance fund, \$1,903,437 to the county capital improvements fund, \$1,828,941 to other governmental funds, and \$4,000,000 to the self insurance healthcare fund. The county capital improvements fund transferred \$5,000 to the bond retirement fund to close the building renovation sub-fund. The general obligation bond retirement fund transferred \$152,125 to the county capital improvements fund to make payment for the manuscript debt. The emergency planning commission fund transferred \$31,366 to the emergency management fund for the purpose of distributing monies for local emergency planning committee contracts, hazardous materials, and director vehicle payments. The solid waste fund transferred \$120,295 to the water fund to correct a deposit made in the prior year. Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; to repay another fund for that fund's share of project expenditures; and to return money to the fund from which it was originally provided once a project is completed.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Transfers In	Transfers Out				Total
	General	County Capital Improvements	Other Governmental Funds	County Solid Waste Management	
Public Assistance	\$196,241	\$0	\$0	\$0	\$196,241
County Capital Improvements	1,903,437	0	152,125	0	2,055,562
Other Governmental Funds	1,828,941	5,000	31,366	0	1,865,307
Medina County Water District	0	0	0	120,295	120,295
Self Insurance Healthcare	4,000,000	0	0	0	4,000,000
Total	\$7,928,619	\$5,000	\$183,491	\$120,295	\$8,237,405

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, 2022, were as follows:

	Deferred Outflows	Deferred Inflows
Governmental Activities	\$3,340	\$2,244
Business-Type Activities:		
Sewer	1,836	0
Water	748	3,680
Total Business-Type Activities	2,584	3,680
Total	\$5,924	\$5,924

Note 23 – 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:

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Fund Balances	General	Achievement Center	School Sales Tax	Public Assistance	County Capital Improvements	Other Governmental Funds	Total
Nonspendable:							
Inventory	\$117,291	\$20,270	\$0	\$0	\$0	\$410,618	\$548,179
Loans Principal from Component Unit	4,449,095	0	0	0	0	0	4,449,095
Unclaimed Funds	225,455	0	0	0	0	0	225,455
<i>Total Nonspendable</i>	<u>4,791,841</u>	<u>20,270</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>410,618</u>	<u>5,222,729</u>
Restricted for:							
Developmentally Disabled Education	0	28,744,055	0	0	0	0	28,744,055
County Schools Permanent Improvements	0	0	2,916,438	0	0	0	2,916,438
Public Assistance	0	0	0	538,262	0	0	538,262
Capital Improvements	0	0	0	0	7,607,510	0	7,607,510
ADAMH Operations	0	0	0	0	0	4,259,106	4,259,106
Road and Bridge Repairs	0	0	0	0	0	8,731,609	8,731,609
Child Support Enforcement	0	0	0	0	0	602,486	602,486
Children's Services	0	0	0	0	0	2,816,991	2,816,991
Community Development Block Grant	0	0	0	0	0	11,310	11,310
Community Housing Improvement	0	0	0	0	0	19,299	19,299
Community Oriented Policing Services	0	0	0	0	0	115,862	115,862
Community Safety Awareness	0	0	0	0	0	81,661	81,661
Computer Upgrades	0	0	0	0	0	781,967	781,967
Convention and Visitors Bureau	0	0	0	0	0	109,444	109,444
County Home Operations	0	0	0	0	0	275,724	275,724
Courthouse Security	0	0	0	0	0	1,347,060	1,347,060
Ditch Maintenance	0	0	0	0	0	8,331,999	8,331,999
Dog and Kennel Operations	0	0	0	0	0	279,945	279,945
Delinquent Tax Collections	0	0	0	0	0	546,498	546,498
Drug Enforcement	0	0	0	0	0	960,384	960,384
Emergency Management	0	0	0	0	0	522,479	522,479
Emergency Planning Commission	0	0	0	0	0	109,441	109,441
Federal Law Enforcement	0	0	0	0	0	596,741	596,741
Indigent Guardianship	0	0	0	0	0	95,347	95,347
Law Library	0	0	0	0	0	98,285	98,285
Marriage License	0	0	0	0	0	5,870	5,870
Office for Older Adults	0	0	0	0	0	1,146,562	1,146,562
Opioid Settlement	0	0	0	0	0	68,913	68,913
Radio Systems	0	0	0	0	0	636	636
Real Estate Assessment	0	0	0	0	0	4,913,003	4,913,003
Revolving Loan Program	0	0	0	0	0	295,571	295,571
Safe Communities	0	0	0	0	0	29,323	29,323
Shelter Care and Youth Services	0	0	0	0	0	613,927	613,927
Sheriff Operations	0	0	0	0	0	404,072	404,072
Social Services Levy	0	0	0	0	0	2,638,135	2,638,135
Transportation Program	0	0	0	0	0	3,885,423	3,885,423
Victim Assistance	0	0	0	0	0	3,353	3,353
Webcheck Program	0	0	0	0	0	58,272	58,272
Debt Retirement	0	0	0	0	0	69,383	69,383
Other Purposes	27,027	0	0	0	0	0	27,027
<i>Total Restricted</i>	<u>27,027</u>	<u>28,744,055</u>	<u>2,916,438</u>	<u>538,262</u>	<u>7,607,510</u>	<u>44,826,081</u>	<u>84,659,373</u>
Committed to:							
Capital Improvements	0	0	0	0	0	520,900	520,900
Assigned to:							
Purchases on Order	1,221,516	0	0	0	0	0	1,221,516
2023 Appropriations	4,975,617	0	0	0	0	0	4,975,617
Achievement Center Construction	0	0	0	0	0	5,600,769	5,600,769
<i>Total Assigned</i>	<u>6,197,133</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,600,769</u>	<u>11,797,902</u>
Unassigned (Deficit)	15,047,134	0	0	0	0	(838,504)	14,208,630
Total Fund Balances	<u><u>\$26,063,135</u></u>	<u><u>\$28,764,325</u></u>	<u><u>\$2,916,438</u></u>	<u><u>\$538,262</u></u>	<u><u>\$7,607,510</u></u>	<u><u>\$50,519,864</u></u>	<u><u>\$116,409,534</u></u>

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Note 24 – 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, 2022, the County has paid Brandstetter Carroll, Incorporated, a total of \$1,998,561. In addition to Brandstetter Carroll, the County entered into a contract with Gilbane Construction Company to act as the Construction Manager at Risk for the construction of the new Medina County Courthouse Complex. The total cost of this contract is \$29,589,410, and as of December 31, 2022, the County has paid Gilbane \$22,677,520.

The amounts remaining on these contracts were encumbered at year end. The amounts of \$1,457,916 and \$51,653 in contracts payable and accounts payable, respectively, for governmental activities have been capitalized. The amount of \$17,759 in retainage payable for business-type activities has been capitalized.

Encumbrances

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

<i>Governmental Funds:</i>	
General	\$2,530,996
Achievement Center	953,517
Local Fiscal Recovery	2,171,889
Public Assistance	486,795
County Capital Improvements	9,438,024
Other Governmental Funds	5,955,209
<i>Enterprise Funds:</i>	
Medina County Sewer District	276,474
Medina County Water District	171,565
Solid Waste Management	115,058
<i>Internal Service Funds:</i>	
Self Insurance Healthcare	13,205
Workers' Compensation	105,292
Total	<u><u>\$22,218,024</u></u>

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Note 25 – Defined Benefit Pension Plans

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

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

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

The net pension/OPEB liability (asset) 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) calculations are 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 a long-term *net pension/OPEB liability* on the accrual basis of accounting. Any liability for the contractually required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable*. The remainder of this note includes the required pension disclosures. See Note 26 for the required OPEB disclosures.

Plan Description – Ohio Public Employees Retirement System (OPERS)

County employees, other than full-time police and firefighters, participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

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

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

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
Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

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

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 amount of a member's pension benefit vests upon receipt of the initial benefit payment. The options for Public Safety and Law Enforcement permit early retirement under qualifying circumstances as early as age 48 with a reduced benefit.

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

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

Effective January 1, 2022, the Combined Plan is no longer available for member selection.

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

	<u>State and Local</u>	<u>Law Enforcement</u>
2022 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
2022 Actual Contribution Rates		
Employer:		
Pension ***	14.0 %	18.1 %
Post-employment Health Care Benefits ***	<u>0.0</u>	<u>0.0</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>13.0 %</u>

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

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

For 2022, the County's contractually required contribution was \$7,120,878 for the traditional plan, \$291,789 for the combined plan and \$142,242 for the member-directed plan. Of these amounts, \$145,555 is reported as an intergovernmental payable for the traditional plan, \$5,960 for the combined plan, and \$2,907 for the member-directed plan.

Plan Description – State Teachers Retirement System (STRS)

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

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

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent upon a determination by its actuary that it was necessary 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. Effective July 1, 2022, an ad-hoc COLA of 3 percent of the base benefit was granted to eligible benefit recipients to begin on the anniversary of their retirement benefit in fiscal year 2023 as long as they retired prior to July 1, 2018. Eligibility changes will be phased in until August 1, 2023, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60.

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

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

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

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2022 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2022, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$194,704 for 2022. Of this amount, \$3,667 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, 2021, and the net pension liability for STRS was measured as of June 30, 2022. 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	0.33821335%	0.46981231%	0.01059787%	
Prior Measurement Date	<u>0.33877888%</u>	<u>0.44447832%</u>	<u>0.01056333%</u>	
Change in Proportionate Share	<u>-0.00056553%</u>	<u>0.02533399%</u>	<u>0.00003454%</u>	
Proportionate Share of the:				
Net Pension Asset	\$0	\$1,851,086	\$0	\$1,851,086
Net Pension Liability	29,425,931	0	2,355,920	31,781,851
Pension Expense	(5,467,039)	(77,588)	254,753	(5,289,874)

2022 pension expense for the member-directed defined contribution plan was \$121,071. The aggregate pension expense for all pension plans was a negative \$5,168,804 for 2022.

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At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources				
Differences between expected and actual experience	\$1,500,091	\$11,483	\$30,159	\$1,541,733
Changes of assumptions	3,679,681	93,021	281,932	4,054,634
Net difference between projected and actual earnings on pension plan investments	0	0	81,981	81,981
Changes in proportion and differences between County contributions and proportionate share of contributions	215,359	13,038	22,886	251,283
County contributions subsequent to the measurement date	<u>7,120,878</u>	<u>291,789</u>	<u>107,372</u>	<u>7,520,039</u>
Total Deferred Outflows of Resources	<u>\$12,516,009</u>	<u>\$409,331</u>	<u>\$524,330</u>	<u>\$13,449,670</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$645,383	\$207,038	\$9,012	\$861,433
Changes of assumptions	0	0	212,214	212,214
Net difference between projected and actual earnings on pension plan investments	35,001,074	396,844	0	35,397,918
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>69,979</u>	<u>57,102</u>	<u>41,068</u>	<u>168,149</u>
Total Deferred Inflows of Resources	<u>\$35,716,436</u>	<u>\$660,984</u>	<u>\$262,294</u>	<u>\$36,639,714</u>

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\$7,520,039 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 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
2023	(\$4,463,863)	(\$127,338)	(\$3,685)	(\$4,594,886)
2024	(12,059,415)	(173,858)	(6,253)	(12,239,526)
2025	(8,230,168)	(115,999)	(74,327)	(8,420,494)
2026	(5,567,859)	(87,238)	238,929	(5,416,168)
2027	0	(16,771)	0	(16,771)
Thereafter	0	(22,238)	0	(22,238)
Total	(\$30,321,305)	(\$543,442)	\$154,664	(\$30,710,083)

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, 2021, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 7.2 percent down to 6.9 percent, for the defined benefit investments. Key actuarial assumptions and methods used in the latest actuarial valuation, prepared as of December 31, 2021, reflecting experience study results, are presented as follows:

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	2.75 percent	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation	2.75 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees	3.0 percent, simple through 2022, then 2.05 percent, simple	3.0 percent, simple through 2022, then 2.05 percent, simple
Investment Rate of Return	6.9 percent	6.9 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

Medina County, Ohio
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Key actuarial assumptions and methods used in the prior actuarial valuation, prepared as of December 31, 2020, are presented as follows:

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees	0.5 percent, simple through 2021, then 2.15 percent, simple	0.5 percent, simple through 2021, then 2.15 percent, simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

For 2021, pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

For 2020, 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 the previously described tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2021, 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 15.3 percent for 2021.

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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 geometric rates of return were provided by the Board's investment consultant. For each major class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized as follows:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	24.00%	1.03%
Domestic Equities	21.00	3.78
Real Estate	11.00	3.66
Private Equity	12.00	7.43
International Equities	23.00	4.88
Risk Parity	5.00	2.92
Other investments	4.00	2.85
Total	100.00%	4.21%

Discount Rate The discount rate used to measure the total pension liability for the current year was 6.9 percent for the traditional plan and the combined plan. The discount rate for the prior year was 7.2 percent. 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 6.9 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 (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
County's proportionate share of the net pension liability (asset):			
OPERS Traditional Plan	\$77,582,760	\$29,425,931	(\$10,646,956)
OPERS Combined Plan	(1,381,248)	(1,851,086)	(2,217,514)

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Actuarial Assumptions – STRS

Key methods and assumptions used in the June 30, 2022, actuarial valuation are presented as follows:

	June 30, 2022
Inflation	2.50 percent
Salary increases	From 2.5 percent to 12.5 percent based on age
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation
Discount Rate of Return	7.00 percent
Payroll Increases	3.00 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017

For 2022, post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

For 2021, post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020. Post-retirement mortality rates are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the June 30, 2022, valuation are based on the results of an actuarial experience study for the period July 1, 2015, through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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:

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Asset Class	Target Allocation *	Long-Term Expected Rate of Return **
Domestic Equity	26.00%	6.60%
International Equity	22.00	6.80
Alternatives	19.00	7.38
Fixed Income	22.00	1.75
Real Estate	10.00	5.75
Liquidity Reserves	1.00	1.00
Total	100.00%	

* Target allocation percentage is effective July 1, 2022. Target weights were phased in over a 3-month period concluding on October 1, 2022.

** 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent, and is net of investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2022. 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, 2022. Therefore, the long-term expected rate of return on pension plan investments of 7.00 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2022.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.00 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.00 percent) or one-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net pension liability	\$3,558,937	\$2,355,920	\$1,338,540

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Note 26 – Defined Benefit OPEB Plans

See Note 25 for a description of the net OPEB liability (asset).

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS. For those retiring on or after January 1, 2015, the allowance has been determined by applying a percentage to the base allowance. The percentage applied is based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance. Those who retired prior to January 1, 2015, will have an allowance of at least 75 percent of the base allowance.

The health care trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

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

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. Members in Group A are eligible for coverage at any age with 30 or more years of qualifying service. Members in Group B are eligible at any age with 32 years of qualifying service, or at age 52 with 31 years of qualifying service. Members in Group C are eligible for coverage with 32 years of qualifying service and a minimum age of 55. Current retirees eligible (or who became eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced as follows 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 2022, 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 2022, 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 2022 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 \$56,897 for 2022. Of this amount, \$1,163 is reported as an intergovernmental payable.

Plan Description – State Teachers Retirement System (STRS)

The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians’ fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Health care premiums will be reduced by a Medicare Part B premium credit beginning in 2023. 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, 2022, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB asset and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021, 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, 2022, 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	0.33628472%	0.01059787%	
Prior Measurement Date	<u>0.33648912%</u>	<u>0.01056333%</u>	
Change in Proportionate Share	<u>-0.00020440%</u>	<u>0.00003454%</u>	
Proportionate Share of the Net OPEB Liability (Asset)	(\$10,532,951)	(\$274,413)	(\$10,807,364)
OPEB Expense	(9,296,432)	(51,178)	(9,347,610)

At December 31, 2022, 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	\$0	\$3,978	\$3,978
Changes of assumptions	0	11,689	11,689
Net difference between projected and actual earnings on OPEB plan investments	0	4,777	4,777
Changes in proportionate share and difference between County contributions and proportionate share of contributions	144,414	288	144,702
County contributions subsequent to the measurement date	<u>56,897</u>	<u>0</u>	<u>56,897</u>
Total Deferred Outflows of Resources	<u>\$201,311</u>	<u>\$20,732</u>	<u>\$222,043</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$1,597,688	\$41,212	\$1,638,900
Changes of assumptions	4,263,619	194,586	4,458,205
Net difference between projected and actual earnings on OPEB plan investments	5,021,369	0	5,021,369
Changes in proportionate share and difference between County contributions and proportionate share of contributions	<u>3,440</u>	<u>3,689</u>	<u>7,129</u>
Total Deferred Inflows of Resources	<u>\$10,886,116</u>	<u>\$239,487</u>	<u>\$11,125,603</u>

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\$56,897 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability or an increase in the net OPEB asset in 2023. 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:			
2023	(\$6,588,184)	(\$64,666)	(\$6,652,850)
2024	(2,335,232)	(63,705)	(2,398,937)
2025	(1,097,144)	(29,642)	(1,126,786)
2026	(721,142)	(12,199)	(733,341)
2027	0	(16,057)	(16,057)
Thereafter	0	(32,486)	(32,486)
Total	(\$10,741,702)	(\$218,755)	(\$10,960,457)

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. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing historical assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions. The actuarial valuation used for 2021 compared to those used for 2020 are as follows:

	December 31, 2021	December 31, 2020
Wage Inflation	2.75 percent	3.25 percent
Projected Salary Increases,	2.75 to 10.75 percent	3.25 to 10.75 percent
	including wage inflation	including wage inflation
Single Discount Rate	6.00 percent	6.00 percent
Investment Rate of Return	6.00 percent	6.00 percent
Municipal Bond Rate	1.84 percent	2.00 percent
Health Care Cost Trend Rate	5.5 percent, initial	8.5 percent, initial
	3.50 percent, ultimate in 2034	3.50 percent, ultimate in 2035
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

For 2021, pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-

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retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

For 2020, 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, 2020.

During 2021, 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 contributions 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 14.3 percent for 2021.

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 rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	34.00%	0.91%
Domestic Equities	25.00	3.78
Real Estate Investment Trust	7.00	3.71
International Equities	25.00	4.88
Risk Parity	2.00	2.92
Other investments	7.00	1.93
Total	100.00%	3.45%

Discount Rate A single discount rate of 6.0 percent was used to measure the OPEB liability on the measurement date of December 31, 2021. 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 1.84 percent (Fidelity Index’s “20-Year Municipal GO AA Index”). The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2121. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2121, the duration of the projection period through which projected health care payments are fully funded.

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

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
County's proportionate share of the net OPEB asset	(\$6,194,365)	(\$10,532,951)	(\$14,134,047)

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

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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 2022 is 5.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health plan cost trend will decrease to a level at, or near, 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 asset	(\$10,646,774)	(\$10,532,951)	(\$10,397,924)

Actuarial Assumptions – STRS

Key methods and assumptions used in the June 30, 2022, actuarial valuation are presented as follows:

	June 30, 2022	June 30, 2021
Projected salary increases	Varies by service from 2.5 percent to 8.5 percent	Varies by age from 2.5 percent to 12.50 percent
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.00 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3 percent
Discount Rate of Return	7.00 percent	7.00 percent
Health Care Cost Trends		
Medical		
Pre-Medicare	7.50 percent initial 3.94 percent ultimate	5.00 percent initial 4 percent ultimate
Medicare	-68.78 percent initial 3.94 percent ultimate	-16.18 percent initial 4 percent ultimate
Prescription Drug		
Pre-Medicare	9.00 percent initial 3.94 percent ultimate	6.50 percent initial 4 percent ultimate
Medicare	-5.47 percent initial 3.94 percent ultimate	29.98 percent initial 4 percent ultimate

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

For 2022, healthy retirees post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

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For 2021, 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, 2022, valuation are based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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 25.

Discount Rate The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed 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, 2022. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2022.

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, 2022, calculated using the current period discount rate assumption of 7.00 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	<u>1% Decrease</u> <u>(6.00%)</u>	<u>Current</u> <u>Discount Rate</u> <u>(7.00%)</u>	<u>1% Increase</u> <u>(8.00%)</u>
County's proportionate share of the net OPEB asset	(\$253,689)	(\$274,413)	(\$292,167)

	<u>1% Decrease</u>	<u>Current</u> <u>Trend Rate</u>	<u>1% Increase</u>
County's proportionate share of the net OPEB asset	(\$284,634)	(\$274,413)	(\$261,514)

Note 27 – Asset Retirement Obligations

The Governmental Accounting Standard Board's (GASB) Statement No. 83, *Certain Asset Retirement Obligations*, provides guidance related to asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. The Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewage system to the Ohio EPA for approval. Through this review process, the County would be responsible to address any public safety issues associated with their wastewater treatment facilities. At this time, due to limitations associated with the existing plant's age and building materials within the plant, the engineer consulted would not have a reasonable estimate to calculate a liability for this year.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Note 28 – 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 Port Authority), a body corporate and politic duly organized and validly existing under the laws of the State of Ohio. The Port 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 Port Authority. The Port 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 Port Authority is governed by nine Board of Director members.

Summary of Significant Accounting Policies

The 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 Port Authority uses a single enterprise fund to maintain its financial records during the year.

Restricted Cash

Under the 2020 Revenue Refunding Bonds Trust Indentures, the Port Authority will cause the Bond Reserve Fund to be funded with the proceeds of each of the debt issuances in an amount equal to the Bond Reserve Requirement of the Series 2020 Refunding Bonds, respectively. The Trustee is authorized to draw on the Bond Reserve Fund to the extent necessary to provide moneys sufficient to pay Bond Service Charges on any Interest Payment Date or Principal Payment Date, as applicable. The County has agreed, subject to appropriation, to reinstate the Bond Reserve Fund after any draw to pay Bond Service Charges from available non-tax revenues of the County pursuant to a Bond Reserve Fund Non-Tax Revenue Contribution Agreements 2022 Series). As of 2022, the carrying amount of the Bond Reserve Fund (\$691,953) is reported as Cash With Fiscal Agents on the statement of net position. In 2022, the Port Authority entered into agreements in which the Port Authority was named a sub-recipient of portions of several local government's ARPA State and Local Fiscal Recovery Fund grant monies, to construct an expansion of the Port Authority's fiber network. Cash held under these agreements is restricted for use on the project. As of 2022, the carrying amount of the ARPA deposit accounts (\$351,192) is reported as Cash With Fiscal Agents on the statement of net position.

Cash and Investments

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Cash with County Some monies received by the Port Authority are held by the County which serves as fiscal agent. At year-end, cash with County totaled \$260,610. 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 December 31, 2022, the Port Authority investments are in the Morgan Stanley Institutional Liquidity Treasury Security Institute Fund with a measurement value of \$2,007,358. The difference as compared to the carrying value represents outstanding reconciling items cleared in the subsequent year.

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.

Property, Plant, Equipment and Depreciation

Capital assets utilized by the Port 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 Port 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

Capital Assets

Capital asset activity for the year ended December 31, 2022 was as follows:

	Balance 01/01/22	Additions	Deletions	Balance 12/31/22
Capital Assets being depreciated/amortized:				
Construction in Progress	\$0	\$3,652,842	\$0	\$3,652,842
Capital Assets being depreciated/amortized:				
Fiber Network	10,826,924	135,373	0	10,962,297
Equipment	493,456	0	0	493,456
Intangible Right to Use Lease - Fiber Network	60,702	0	0	60,702
Total Capital Asset being depreciated/amortized	11,381,082	135,373	0	11,516,455
Accumulated Depreciation/Amortization:				
Fiber Network	(2,977,412)	(365,338)	0	(3,342,750)
Equipment	(266,564)	(48,897)	0	(315,461)
Intangible Right to Use Lease - Fiber Network	0	(23,498)	0	(23,498)
Total Accumulated Depreciation/Amortization	(3,243,976)	(437,733)	0	(3,681,709)
Capital Assets being depreciated, net	8,137,106	(302,360)	0	7,834,746
Total Capital Assets being depreciated/amortized, net	\$8,137,106	\$3,350,482	\$0	\$11,487,588

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Risk Management

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

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

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

Upon request of Customer, the Port 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 Port 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.

Leases Receivable

The Port Authority leases fiber network to various local governments and entities within Medina County. The lease terms range from 3 to 5 years. The Port Authority is reporting a total lease receivable of \$56,847. This amount represents the discounted future monthly lease payments. The discount is being amortized using the straight-line method. For 2022, the Port Authority reported lease revenue of \$17,732 and investment earnings/interest revenue of \$720.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

A summary of future payments to be received is as follows:

	Principal	Interest	Total
2023	\$21,400	\$800	\$22,200
2024	19,154	446	19,600
2025	8,717	183	8,900
2026	4,103	97	4,200
2027	3,473	27	3,500
Total	\$56,847	\$1,553	\$58,400

Long-Term Obligations

On September 30, 2020, the 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 1.690 and 1.710 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 Port Authority has an agreement with the County in which the County will contribute to a bond reserve fund for the Port Authority to use, as needed, to make debt payments. Each payment by the County to the bond reserve fund shall be deemed a loan. 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 \$1,515,926.

The Port Authority has an outstanding agreement to lease fiber network. Due to the implementation of GASB 87, this lease met the criteria of a lease thus requiring it to be recorded by the Port Authority. The future lease payments were discounted using the Port Authority's incremental borrowing rate. The discount is being amortized using the straight-line method over the life of the lease.

Changes in long-term obligations of the Port Authority during the year ended December 31, 2022 consisted of the following:

	Balance January 1, 2022	Additions	Deletions	Balance December 31, 2022	Amount Due In One Year
Issuance					
Refunding Revenue Bonds	\$9,990,000	\$0	-\$375,000	\$9,615,000	\$1,070,000
County Loan Payable	6,863,779	192,626	0	7,056,405	0
Lease Payable	60,702	0	23,235	37,467	23,546
Total	\$16,914,481	\$192,626	\$398,235	\$16,708,872	\$1,093,546

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

The annual requirements to retire debt are as follows:

	Principal	Interest	Total
2023	\$1,070,000	\$159,871	\$1,229,871
2024	1,110,000	141,374	1,251,374
2025	1,145,000	122,275	1,267,275
2026	1,180,000	102,492	1,282,492
2027	1,215,000	82,193	1,297,193
2028-2030	3,895,000	118,108	4,013,108
Total	\$9,615,000	\$726,313	\$10,341,313

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 Port Authority has pledged future net customer revenue to repay \$9,615,000 in general obligation bonds. Current year principal and interest payments, as a percentage of net customer revenues, on all revenue bonds were 66 percent. The total principal and interest remaining to be paid on all revenue bonds is \$10,341,313. Principal and interest paid for the current year and total net available revenue were \$544,173 and \$822,218, respectively.

A summary of principal and interest amounts for the remaining lease is as follows:

	Principal	Interest	Total
2023	\$23,546	\$454	\$24,000
2024	13,921	79	14,000
Total	\$37,467	\$533	\$38,000

Conduit Debt Obligations

The Port Authority has served as an issuer of various bonds that qualify as conduit debt. The bonds do not constitute a general obligation, debt, or bonded indebtedness of the County, nor is the full faith and credit or taxing power of the Port Authority pledged to make repayment. A summary of various bonds issued that are still outstanding is as follows:

Purpose	Type of Bonds	Amount Outstanding
Short-term Rehabilitation and Skilled Nursing Center	Nonrecourse Tax-Exempt Revenue Bonds	\$7,525,284
Manufacturing Expansion and Renovation	Nonrecourse Taxable Development Lease Revenue Bonds	2,400,000
Assisted Living Construction	Nonrecourse Taxable Development Lease Revenue Bonds	16,438,674

Note 29 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency ended in April 2023. During 2022, the County received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. The impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated. The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined.

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

	2022	2021	2020	2019
County's Proportion of the Net Pension Liability	0.33821335%	0.33877888%	0.33413359%	0.35187971%
County's Proportionate Share of the Net Pension Liability	\$29,425,931	\$50,165,777	\$66,043,774	\$96,372,720
County's Covered Payroll	\$47,077,426	\$46,820,283	\$46,745,305	\$46,224,319
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	62.51%	107.15%	141.28%	208.49%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.62%	86.88%	82.17%	74.70%

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

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

See accompanying notes to the required supplementary information

2018	2017	2016	2015	2014
0.35692566%	0.37261861%	0.36355319%	0.36848357%	0.36848357%
\$55,994,717	\$84,615,350	\$62,971,995	\$44,443,236	\$43,439,412
\$45,852,644	\$46,736,353	\$44,007,398	\$44,007,573	\$44,078,988
122.12%	181.05%	143.09%	100.99%	98.55%
84.66%	77.25%	81.08%	86.45%	86.36%

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

	2022	2021	2020	2019	2018
County's Proportion of the Net Pension Asset	0.46981231%	0.44447832%	0.43616497%	0.45107062%	0.44964920%
County's Proportionate Share of the Net Pension Asset	\$1,851,086	\$1,283,047	\$909,508	\$504,397	\$612,121
County's Covered Payroll	\$2,117,786	\$1,966,971	\$1,974,514	\$1,929,193	\$1,841,538
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	-87.41%	-65.23%	-46.06%	-26.15%	-33.24%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	169.88%	157.67%	145.28%	126.64%	137.28%

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

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

See accompanying notes to the required supplementary information.

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
County's Proportion of the Net Pension Liability	0.01059787%	0.01056333%	0.01072516%	0.01041663%
County's Proportionate Share of the Net Pension Liability	\$2,355,920	\$1,350,617	\$2,595,107	\$2,303,575
County's Covered Payroll	\$1,377,774	\$1,303,446	\$1,294,359	\$1,222,952
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	170.99%	103.62%	200.49%	188.36%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	78.90%	87.80%	75.50%	77.40%

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

See accompanying notes to the required supplementary information.

2018	2017	2016	2015	2014	2013
0.01068164%	0.01092012%	0.01125483%	0.01196438%	0.01186141%	0.01186141%
\$2,348,653	\$2,594,098	\$3,767,328	\$3,306,603	\$2,885,105	\$3,436,719
\$1,214,323	\$1,200,536	\$1,184,221	\$1,248,286	\$1,305,132	\$1,081,031
193.41%	216.08%	318.13%	264.89%	221.06%	317.91%
77.30%	75.30%	66.80%	72.10%	74.70%	69.30%

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

	2022	2021	2020	2019
County's Proportion of the Net OPEB Asset/Liability	0.33628472%	0.33648912%	0.33207769%	0.34979672%
County's Proportionate Share of the:				
Net OPEB Asset	\$10,532,951	\$5,994,822	\$0	\$0
Net OPEB Liability	0	0	45,868,557	45,605,236
County's Covered Payroll	\$50,405,912	\$50,024,579	\$49,975,319	\$49,440,487
County's Proportionate Share of the Net OPEB Asset/Liability as a Percentage of its Covered Payroll	-20.90%	-11.98%	91.78%	92.24%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	128.23%	115.57%	47.80%	46.33%

(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

2018	2017
0.35362600%	0.36867740%
\$0	\$0
38,401,178	37,237,670
\$48,968,982	\$49,926,704
78.42%	74.58%
54.14%	54.04%

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 Six Fiscal Years (1) **

	2022	2021	2020	2019
County's Proportion of the Net OPEB Asset/Liability	0.01059787%	0.01056333%	0.01072516%	0.01041663%
County's Proportionate Share of the:				
Net OPEB Asset	\$274,413	\$222,718	\$188,494	\$172,525
Net OPEB Liability	0	0	0	0
County's Covered Payroll	\$1,377,774	\$1,303,446	\$1,294,359	\$1,222,952
County's Proportionate Share of the Net OPEB Asset/Liability as a Percentage of its Covered Payroll	-19.92%	-17.09%	-14.56%	-14.11%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	230.70%	174.70%	182.10%	174.70%

(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

2018	2017
0.01068164%	0.01092012%
\$171,644 0	\$0 426,063
\$1,214,323	\$1,200,536
-14.13%	35.49%
176.00%	47.11%

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

	2022	2021	2020	2019
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$7,120,878	\$6,798,466	\$6,753,018	\$6,729,402
Contributions in Relation to the Contractually Required Contribution	<u>(7,120,878)</u>	<u>(6,798,466)</u>	<u>(6,753,018)</u>	<u>(6,729,402)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$49,295,437	\$47,077,426	\$46,820,283	\$46,745,305
Pension Contributions as a Percentage of Covered Payroll	<u>14.45%</u>	<u>14.44%</u>	<u>14.42%</u>	<u>14.40%</u>
Net Pension Asset - Combined Plan				
Contractually Required Contribution	\$291,789	\$296,490	\$275,376	\$276,432
Contributions in Relation to the Contractually Required Contribution	<u>(291,789)</u>	<u>(296,490)</u>	<u>(275,376)</u>	<u>(276,432)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$2,084,207	\$2,117,786	\$1,966,971	\$1,974,514
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Liability - OPEB Plan (1)				
Contractually Required Contribution	\$56,897	\$48,428	\$49,493	\$50,220
Contributions in Relation to the Contractually Required Contribution	<u>(56,897)</u>	<u>(48,428)</u>	<u>(49,493)</u>	<u>(50,220)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (2)	\$52,802,069	\$50,405,912	\$50,024,579	\$49,975,319
OPEB Contributions as a Percentage of Covered Payroll	<u>0.11%</u>	<u>0.10%</u>	<u>0.10%</u>	<u>0.10%</u>

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

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

See accompanying notes to the required supplementary information

2018	2017	2016	2015	2014	2013
\$6,654,454	\$6,140,317	\$5,786,236	\$5,442,975	\$5,429,807	\$5,871,475
<u>(6,654,454)</u>	<u>(6,140,317)</u>	<u>(5,786,236)</u>	<u>(5,442,975)</u>	<u>(5,429,807)</u>	<u>(5,871,475)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$46,224,319	\$45,852,644	\$46,736,353	\$44,007,398	\$44,007,573	\$44,078,988
<u>14.40%</u>	<u>13.39%</u>	<u>12.38%</u>	<u>12.37%</u>	<u>12.34%</u>	<u>13.32%</u>
\$270,087	\$239,400	\$234,309	\$208,042	\$178,718	\$193,906
<u>(270,087)</u>	<u>(239,400)</u>	<u>(234,309)</u>	<u>(208,042)</u>	<u>(178,718)</u>	<u>(193,906)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,929,193	\$1,841,538	\$1,952,575	\$1,733,683	\$1,489,317	\$1,491,585
<u>14.00%</u>	<u>13.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>13.00%</u>
\$51,479	\$524,208	\$1,023,290			
<u>(51,479)</u>	<u>(524,208)</u>	<u>(1,023,290)</u>			
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>			
\$49,440,487	\$48,968,982	\$49,926,704			
<u>0.10%</u>	<u>1.07%</u>	<u>2.05%</u>			

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

	2022	2021	2020	2019
Net Pension Liability				
Contractually Required Contribution	\$194,704	\$187,827	\$184,594	\$172,742
Contributions in Relation to the Contractually Required Contribution	<u>(194,704)</u>	<u>(187,827)</u>	<u>(184,594)</u>	<u>(172,742)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$1,390,744	\$1,341,625	\$1,318,530	\$1,233,875
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Liability/Asset				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
OPEB Contributions as a Percentage of Covered Payroll	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Total Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>

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

See accompanying notes to the required supplementary information.

2018	2017	2016	2015	2014	2013
\$176,302	\$167,150	\$168,255	\$169,482	\$169,667	\$140,534
(176,302)	(167,150)	(168,255)	(169,482)	(169,667)	(140,534)
\$0	\$0	\$0	\$0	\$0	\$0
\$1,259,301	\$1,193,929	\$1,201,821	\$1,210,586	\$1,252,829	\$1,081,031
14.00%	14.00%	14.00%	14.00%	13.54%	13.00%
\$0	\$0	\$0	\$0	\$5,708	\$10,810
0	0	0	0	(5,708)	(10,810)
\$0	\$0	\$0	\$0	\$0	\$0
0.00%	0.00%	0.00%	0.00%	0.46%	1.00%
14.00%	14.00%	14.00%	14.00%	14.00%	14.00%

Medina County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2022

Changes in Assumptions – OPERS Pension – Traditional Plan

Amounts reported beginning in 2022 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:

	2022	2019	2018 and 2017	2016 and prior
Wage Inflation	2.75 percent	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases	2.75 to 10.75 percent including wage 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	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age	Individual Entry Age

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

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

2022	3.0 percent, simple through 2022 then 2.05 percent, simple
2021	0.5 percent, simple through 2021 then 2.15 percent, simple
2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple 5.50 to 5.00 percent

Amounts reported beginning in 2022 use pre-retirement mortality rates based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

Amounts reported beginning in 2017 use pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year

Medina County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2022

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

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

Changes in Assumptions – OPERS Pension – Combined Plan

	2022	2019	2018
Wage Inflation	2.75 percent	3.25 percent	3.25 percent
Future Salary Increases	2.75 to 8.25 percent including wage inflation	3.25 to 8.25 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	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent
Actuarial Cost Method	Individual	Individual	Individual
	Entry Age	Entry Age	Entry Age

For 2022, 2021 and 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013, retirees as the Traditional Plan.

Changes in Assumptions – STRS Pension

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

Medina County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2022

	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	See Below	See Below
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.
Investment rate of return:		
2021 and 2022		7.00 percent, net of investment expenses, including inflation
2017 through 2020		7.45 percent, net of investment expenses, including inflation
2016 and prior		7.75 percent, net of investment expenses, including inflation

Beginning in 2022, post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

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.

Changes in Benefit Term – STRS Pension

For 2022, the Board approved a one-time 3 percent COLA effective on the anniversary of a benefit recipient’s retirement date for those eligible during Fiscal Year 2023 and eliminated the age 60 requirement to receive unreduced retirement that was scheduled to go into effect August 1, 2026.

Medina County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2022

Changes in Assumptions – OPERS OPEB

Wage Inflation:	
2022	2.75 percent
2021 and prior	3.25 percent
Projected Salary Increases (including wage inflation):	
2022	2.75 to 10.75 percent
2021 and prior	3.25 to 10.75 percent
Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2022	1.84 percent
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2022	6.00 percent
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2022	5.5 percent, initial 3.5 percent, ultimate in 2034
2021	8.5 percent, initial 3.5 percent, ultimate in 2035
2020	10.5 percent, initial 3.5 percent, ultimate in 2030
2019	10.0 percent, initial 3.25 percent, ultimate in 2029
2018	7.5 percent, initial 3.25 percent, ultimate in 2028

Changes in Assumptions – STRS OPEB

For 2022, salary increase rates were updated based on the actuarial experience study for the period July 1, 2015, through June 30, 2021, and were changed from age based to service based. Healthcare trends were updated to reflect emerging claims and recoveries experience.

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

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

Medina County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2022

Changes in Benefit Terms – OPERS OPEB

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

Changes in Benefit Terms – STRS OPEB

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

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.

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**Combining and Individual Fund Statements
and Schedules**

Fund Descriptions – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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 2022; therefore, budgetary information is not provided.

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

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

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

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

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

(continued)

Fund Descriptions – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

OneOhio Opioid Fund – To account for and report the Opioid settlement distributions received through the OneOhio funds of the Nation Opioid Settlement agreement and expenses restricted to assist with abating the opioid epidemic.

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

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

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

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

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

(continued)

Fund Descriptions – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

Sheriff Commissary Fund – To account for and report commissary operations, the profits of which are restricted for purposes that benefit inmates. The fund did not have any budgetary activity in 2022; therefore, budgetary information is not provided.

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

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

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

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

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

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

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

Nonmajor Debt Service Funds

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

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

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

Nonmajor Capital Projects Funds

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

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

Excess Revenue Special Projects Fund – To account for and report committed revenues made available from local fiscal recovery amounts for government services-related expenditures. The fund did not have any budgetary activity in 2022; therefore, budgetary information is not provided.

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

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

Medina County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2022

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$43,206,915	\$69,383	\$6,394,121	\$49,670,419
Cash and Cash Equivalents In Segregated Accounts	526,324	0	0	526,324
Materials and Supplies Inventory	410,618	0	0	410,618
Accounts Receivable	176,276	0	0	176,276
Intergovernmental Receivable	6,363,073	155,098	0	6,518,171
Interfund Receivable	23,694	0	0	23,694
Property and Other Taxes Receivable	8,560,919	2,541,420	0	11,102,339
Special Assessments Receivable	3,925	5,037,175	0	5,041,100
Loans Receivable	268,569	0	0	268,569
<i>Total Assets</i>	<u>\$59,540,313</u>	<u>\$7,803,076</u>	<u>\$6,394,121</u>	<u>\$73,737,510</u>
Liabilities				
Accounts Payable	\$1,534,471	\$0	\$0	\$1,534,471
Contracts Payable	30,012	0	272,452	302,464
Accrued Wages and Benefits	169,400	0	0	169,400
Payroll Withholding Payable	273,846	0	0	273,846
Interfund Payable	360,645	466,694	0	827,339
Intergovernmental Payable	176,291	0	0	176,291
<i>Total Liabilities</i>	<u>2,544,665</u>	<u>466,694</u>	<u>272,452</u>	<u>3,283,811</u>
Deferred Inflows of Resources				
Property Taxes	7,850,271	2,396,730	0	10,247,001
Unavailable Revenue	4,349,871	5,336,963	0	9,686,834
<i>Total Deferred Inflows of Resources</i>	<u>12,200,142</u>	<u>7,733,693</u>	<u>0</u>	<u>19,933,835</u>
Fund Balances				
Nonspendable	410,618	0	0	410,618
Restricted	44,756,698	69,383	0	44,826,081
Committed	0	0	520,900	520,900
Assigned	0	0	5,600,769	5,600,769
Unassigned (Deficit)	(371,810)	(466,694)	0	(838,504)
<i>Total Fund Balances (Deficit)</i>	<u>44,795,506</u>	<u>(397,311)</u>	<u>6,121,669</u>	<u>50,519,864</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$59,540,313</u>	<u>\$7,803,076</u>	<u>\$6,394,121</u>	<u>\$73,737,510</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2022

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property and Other Taxes	\$8,834,568	\$1,887,244	\$0	\$10,721,812
Property Transfer Taxes	0	1,189,616	0	1,189,616
Charges for Services	6,590,982	496,753	0	7,087,735
Fines, Forfeitures, and Settlements	105,621	0	0	105,621
Intergovernmental	30,940,663	234,105	1,098,146	32,272,914
Special Assessments	273,132	33,094	0	306,226
Investment Earnings/Interest	77,647	0	0	77,647
Rentals	282,126	0	0	282,126
Donations	542,145	0	0	542,145
Other	925,345	0	0	925,345
<i>Total Revenues</i>	<u>48,572,229</u>	<u>3,840,812</u>	<u>1,098,146</u>	<u>53,511,187</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	6,876,212	0	0	6,876,212
Judicial	3,486,350	0	0	3,486,350
Public Safety	6,317,301	0	0	6,317,301
Public Works	11,471,911	0	0	11,471,911
Health	8,570,512	0	0	8,570,512
Human Services	10,967,860	0	0	10,967,860
Economic Development and Assistance	1,432,180	0	0	1,432,180
Capital Outlay	0	0	1,738,100	1,738,100
Debt Service:				
Principal Retirement	8,740	4,125,000	0	4,133,740
Interest	567	1,127,725	0	1,128,292
<i>Total Expenditures</i>	<u>49,131,633</u>	<u>5,252,725</u>	<u>1,738,100</u>	<u>56,122,458</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(559,404)</u>	<u>(1,411,913)</u>	<u>(639,954)</u>	<u>(2,611,271)</u>
Other Financing Sources (Uses)				
OPWC Loans Issued	0	0	27,000	27,000
Transfers In	101,366	1,243,041	520,900	1,865,307
Transfers Out	(31,366)	(152,125)	0	(183,491)
<i>Total Other Financing Sources (Uses)</i>	<u>70,000</u>	<u>1,090,916</u>	<u>547,900</u>	<u>1,708,816</u>
<i>Net Change in Fund Balances</i>	(489,404)	(320,997)	(92,054)	(902,455)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>45,284,910</u>	<u>(76,314)</u>	<u>6,213,723</u>	<u>51,422,319</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$44,795,506</u>	<u>(\$397,311)</u>	<u>\$6,121,669</u>	<u>\$50,519,864</u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2022

	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	\$4,720,913	\$7,590,950	\$714,161	\$3,322,824	\$11,679	\$18,234
Cash and Cash Equivalents In Segregated Accounts	0	185	0	0	0	0
Materials and Supplies Inventory	0	410,618	0	0	0	0
Accounts Receivable	0	23,550	0	0	0	0
Intergovernmental Receivable	186,601	4,434,903	18,232	259,335	588	1,065
Interfund Receivable	0	0	0	0	0	0
Property and Other Taxes Receivable	1,591,696	0	0	2,652,826	0	0
Special Assessments Receivable	0	0	0	0	0	0
Loans Receivable	0	0	0	0	0	0
<i>Total Assets</i>	<u>\$6,499,210</u>	<u>\$12,460,206</u>	<u>\$732,393</u>	<u>\$6,234,985</u>	<u>\$12,267</u>	<u>\$19,299</u>
Liabilities						
Accounts Payable	\$483,062	\$145,207	\$7,534	\$505,833	\$369	\$0
Contracts Payable	0	30,012	0	0	0	0
Accrued Wages and Benefits	7,310	56,887	25,088	0	0	0
Payroll Withholding Payable	13,833	91,480	42,004	0	0	0
Interfund Payable	0	0	18,383	0	0	0
Intergovernmental Payable	13,311	44,958	18,666	0	0	0
<i>Total Liabilities</i>	<u>517,516</u>	<u>368,544</u>	<u>111,675</u>	<u>505,833</u>	<u>369</u>	<u>0</u>
Deferred Inflows of Resources						
Property Taxes	1,475,064	0	0	2,458,441	0	0
Unavailable Revenue	247,524	2,949,435	18,232	453,720	588	0
<i>Total Deferred Inflows of Resources</i>	<u>1,722,588</u>	<u>2,949,435</u>	<u>18,232</u>	<u>2,912,161</u>	<u>588</u>	<u>0</u>
Fund Balances						
Nonspendable	0	410,618	0	0	0	0
Restricted	4,259,106	8,731,609	602,486	2,816,991	11,310	19,299
Unassigned (Deficit)	0	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>4,259,106</u>	<u>9,142,227</u>	<u>602,486</u>	<u>2,816,991</u>	<u>11,310</u>	<u>19,299</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$6,499,210</u>	<u>\$12,460,206</u>	<u>\$732,393</u>	<u>\$6,234,985</u>	<u>\$12,267</u>	<u>\$19,299</u>

Community Oriented Policing Services	Community Safety Awareness	Computer	Convention and Visitors Bureau	Coronavirus Relief	County Home	Courthouse Security	Ditch Maintenance	Dog and Kennel
\$115,822	\$65,459	\$694,288	\$0	\$9,191	\$276,770	\$1,253,558	\$8,331,999	\$293,319
0	0	113,351	0	0	0	139,582	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
4,329	62,794	0	0	4,405	84,327	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	109,444	0	1,405,897	0	0	0
0	0	0	0	0	0	0	3,925	0
0	0	0	0	0	0	0	0	0
<u>\$120,151</u>	<u>\$128,253</u>	<u>\$807,639</u>	<u>\$109,444</u>	<u>\$13,596</u>	<u>\$1,766,994</u>	<u>\$1,393,140</u>	<u>\$8,335,924</u>	<u>\$293,319</u>
\$4,289	\$11,447	\$22,547	\$0	\$14,685	\$1,046	\$15,682	\$0	\$2,232
0	0	0	0	0	0	0	0	0
0	4,040	949	0	0	0	6,378	0	3,287
0	4,566	1,474	0	0	0	17,992	0	5,248
0	0	0	0	0	0	0	0	250
0	26,539	702	0	0	0	6,028	0	2,357
<u>4,289</u>	<u>46,592</u>	<u>25,672</u>	<u>0</u>	<u>14,685</u>	<u>1,046</u>	<u>46,080</u>	<u>0</u>	<u>13,374</u>
0	0	0	0	0	1,328,648	0	0	0
0	0	0	0	210	161,576	0	3,925	0
0	0	0	0	210	1,490,224	0	3,925	0
0	0	0	0	0	0	0	0	0
115,862	81,661	781,967	109,444	0	275,724	1,347,060	8,331,999	279,945
0	0	0	0	(1,299)	0	0	0	0
<u>115,862</u>	<u>81,661</u>	<u>781,967</u>	<u>109,444</u>	<u>(1,299)</u>	<u>275,724</u>	<u>1,347,060</u>	<u>8,331,999</u>	<u>279,945</u>
<u>\$120,151</u>	<u>\$128,253</u>	<u>\$807,639</u>	<u>\$109,444</u>	<u>\$13,596</u>	<u>\$1,766,994</u>	<u>\$1,393,140</u>	<u>\$8,335,924</u>	<u>\$293,319</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2022

	DRETAC	Drug Enforcement	Emergency Management	Emergency Planning Commission	Federal Law Enforcement	Indigent Guardianship
Assets						
Equity in Pooled Cash and Cash Equivalents	\$551,928	\$964,817	\$536,206	\$109,441	\$484,073	\$95,328
Cash and Cash Equivalents In Segregated Accounts	0	4,973	0	0	139,268	2,415
Materials and Supplies Inventory	0	0	0	0	0	0
Accounts Receivable	0	0	0	0	0	0
Intergovernmental Receivable	0	108,818	0	0	0	0
Interfund Receivable	0	0	0	0	0	0
Property and Other Taxes Receivable	0	1,739,926	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>\$551,928</u>	<u>\$2,818,534</u>	<u>\$536,206</u>	<u>\$109,441</u>	<u>\$623,341</u>	<u>\$97,743</u>
Liabilities						
Accounts Payable	\$1,970	\$9,194	\$0	\$0	\$26,600	\$2,396
Contracts Payable	0	0	0	0	0	0
Accrued Wages and Benefits	0	0	4,060	0	0	0
Payroll Withholding Payable	2,931	212	6,673	0	0	0
Interfund Payable	529	0	0	0	0	0
Intergovernmental Payable	0	0	2,994	0	0	0
<i>Total Liabilities</i>	<u>5,430</u>	<u>9,406</u>	<u>13,727</u>	<u>0</u>	<u>26,600</u>	<u>2,396</u>
Deferred Inflows of Resources						
Property Taxes	0	1,604,742	0	0	0	0
Unavailable Revenue	0	244,002	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>1,848,744</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances						
Nonspendable	0	0	0	0	0	0
Restricted	546,498	960,384	522,479	109,441	596,741	95,347
Unassigned (Deficit)	0	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>546,498</u>	<u>960,384</u>	<u>522,479</u>	<u>109,441</u>	<u>596,741</u>	<u>95,347</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$551,928</u>	<u>\$2,818,534</u>	<u>\$536,206</u>	<u>\$109,441</u>	<u>\$623,341</u>	<u>\$97,743</u>

Juvenile Detention Center Donations	Law Library	Marriage License	Office for Older Adults	Ohio Criminal Justice Service	OneOhio Opioid	Radio Systems Donations	Real Estate Assessment	Revolving Loan Program
\$0	\$121,314	\$16,222	\$1,160,610	\$0	\$68,913	\$636	\$4,988,757	\$27,002
0	0	6,787	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	161,183	0	0	0	0	0
0	0	0	14,718	0	0	0	0	0
0	0	0	1,061,130	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	268,569
<u>\$0</u>	<u>\$121,314</u>	<u>\$23,009</u>	<u>\$2,397,641</u>	<u>\$0</u>	<u>\$68,913</u>	<u>\$636</u>	<u>\$4,988,757</u>	<u>\$295,571</u>
\$0	\$19,402	\$17,139	\$19,660	\$3,389	\$0	\$0	\$56,630	\$0
0	0	0	0	0	0	0	0	0
0	900	0	14,127	0	0	0	6,112	0
0	2,075	0	21,235	0	0	0	9,965	0
13,614	0	0	9,344	67,530	0	0	0	0
0	652	0	11,040	0	0	0	3,047	0
<u>13,614</u>	<u>23,029</u>	<u>17,139</u>	<u>75,406</u>	<u>70,919</u>	<u>0</u>	<u>0</u>	<u>75,754</u>	<u>0</u>
0	0	0	983,376	0	0	0	0	0
0	0	0	192,297	0	0	0	0	0
0	0	0	1,175,673	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	98,285	5,870	1,146,562	0	68,913	636	4,913,003	295,571
(13,614)	0	0	0	(70,919)	0	0	0	0
<u>(13,614)</u>	<u>98,285</u>	<u>5,870</u>	<u>1,146,562</u>	<u>(70,919)</u>	<u>68,913</u>	<u>636</u>	<u>4,913,003</u>	<u>295,571</u>
<u>\$0</u>	<u>\$121,314</u>	<u>\$23,009</u>	<u>\$2,397,641</u>	<u>\$0</u>	<u>\$68,913</u>	<u>\$636</u>	<u>\$4,988,757</u>	<u>\$295,571</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2022

	Safe Communities	Shelter Care and Youth Services	Sheriff Commissary	Sheriff Donations	Sheriff Special Projects	Social Services Levy
Assets						
Equity in Pooled Cash and Cash Equivalents	\$32,020	\$673,954	\$0	\$317,313	\$0	\$2,638,135
Cash and Cash Equivalents In Segregated Accounts	0	897	118,647	0	0	0
Materials and Supplies Inventory	0	0	0	0	0	0
Accounts Receivable	0	0	0	0	0	0
Intergovernmental Receivable	9,723	0	0	0	0	0
Interfund Receivable	0	0	0	0	0	0
Property and Other Taxes Receivable	0	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0	0
Loans Receivable	0	0	0	0	0	0
<i>Total Assets</i>	<u>\$41,743</u>	<u>\$674,851</u>	<u>\$118,647</u>	<u>\$317,313</u>	<u>\$0</u>	<u>\$2,638,135</u>
Liabilities						
Accounts Payable	\$0	\$36,923	\$0	\$31,888	\$0	\$0
Contracts Payable	0	0	0	0	0	0
Accrued Wages and Benefits	0	7,246	0	0	3,880	0
Payroll Withholding Payable	1,201	11,584	0	0	0	0
Interfund Payable	0	0	0	0	95,559	0
Intergovernmental Payable	11,219	5,171	0	0	3,299	0
<i>Total Liabilities</i>	<u>12,420</u>	<u>60,924</u>	<u>0</u>	<u>31,888</u>	<u>102,738</u>	<u>0</u>
Deferred Inflows of Resources						
Property Taxes	0	0	0	0	0	0
Unavailable Revenue	0	0	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances						
Nonspendable	0	0	0	0	0	0
Restricted	29,323	613,927	118,647	285,425	0	2,638,135
Unassigned (Deficit)	0	0	0	0	(102,738)	0
<i>Total Fund Balances (Deficit)</i>	<u>29,323</u>	<u>613,927</u>	<u>118,647</u>	<u>285,425</u>	<u>(102,738)</u>	<u>2,638,135</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$41,743</u>	<u>\$674,851</u>	<u>\$118,647</u>	<u>\$317,313</u>	<u>\$0</u>	<u>\$2,638,135</u>

Title IV-D	Transportation Program	Victim Assistance	Webcheck Program	Total Nonmajor Special Revenue Funds
\$0	\$2,940,221	\$0	\$60,858	\$43,206,915
0	0	219	0	526,324
0	0	0	0	410,618
0	151,652	0	1,074	176,276
0	1,014,084	12,215	471	6,363,073
0	8,976	0	0	23,694
0	0	0	0	8,560,919
0	0	0	0	3,925
0	0	0	0	268,569
<u>\$0</u>	<u>\$4,114,933</u>	<u>\$12,434</u>	<u>\$62,403</u>	<u>\$59,540,313</u>
\$12,887	\$82,170	\$290	\$0	\$1,534,471
0	0	0	0	30,012
5,993	22,192	951	0	169,400
4,699	35,752	922	0	273,846
154,862	0	574	0	360,645
4,799	17,301	1,602	2,606	176,291
<u>183,240</u>	<u>157,415</u>	<u>4,339</u>	<u>2,606</u>	<u>2,544,665</u>
0	0	0	0	7,850,271
0	72,095	4,742	1,525	4,349,871
<u>0</u>	<u>72,095</u>	<u>4,742</u>	<u>1,525</u>	<u>12,200,142</u>
0	0	0	0	410,618
0	3,885,423	3,353	58,272	44,756,698
(183,240)	0	0	0	(371,810)
<u>(183,240)</u>	<u>3,885,423</u>	<u>3,353</u>	<u>58,272</u>	<u>44,795,506</u>
<u>\$0</u>	<u>\$4,114,933</u>	<u>\$12,434</u>	<u>\$62,403</u>	<u>\$59,540,313</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2022

	ADAMH Board	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant	Community Housing Improvement
Revenues						
Property and Other Taxes	\$909,481	\$0	\$0	\$1,515,801	\$0	\$0
Charges for Services	0	65,933	191,656	0	0	0
Fines, Forfeitures, and Settlements	0	23,558	0	0	0	0
Intergovernmental	5,114,593	10,059,023	2,565,333	3,654,365	568,029	285,518
Special Assessments	0	0	0	0	0	0
Investment Earnings/Interest	0	75,503	0	0	0	240
Rentals	282,126	0	0	0	0	0
Donations	0	0	0	0	0	0
Other	621	676,687	2,366	0	8,000	10,336
<i>Total Revenues</i>	<u>6,306,821</u>	<u>10,900,704</u>	<u>2,759,355</u>	<u>5,170,166</u>	<u>576,029</u>	<u>296,094</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	0	0	0	0	0	0
Judicial	0	0	2,763,302	0	0	0
Public Safety	0	0	0	0	0	0
Public Works	0	11,376,775	0	0	0	0
Health	8,260,018	0	0	0	0	0
Human Services	0	0	0	4,130,307	0	0
Economic Development and Assistance	0	0	0	0	567,782	313,295
Debt Service:						
Principal Retirement	0	2,696	0	0	0	0
Interest	0	0	0	0	0	0
<i>Total Expenditures</i>	<u>8,260,018</u>	<u>11,379,471</u>	<u>2,763,302</u>	<u>4,130,307</u>	<u>567,782</u>	<u>313,295</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,953,197)</u>	<u>(478,767)</u>	<u>(3,947)</u>	<u>1,039,859</u>	<u>8,247</u>	<u>(17,201)</u>
Other Financing Sources (Uses)						
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(1,953,197)</u>	<u>(478,767)</u>	<u>(3,947)</u>	<u>1,039,859</u>	<u>8,247</u>	<u>(17,201)</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>6,212,303</u>	<u>9,620,994</u>	<u>606,433</u>	<u>1,777,132</u>	<u>3,063</u>	<u>36,500</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$4,259,106</u>	<u>\$9,142,227</u>	<u>\$602,486</u>	<u>\$2,816,991</u>	<u>\$11,310</u>	<u>\$19,299</u>

Community Oriented Policing Services	Community Safety Awareness	Computer	Convention and Visitors Bureau	Coronavirus Relief	County Home	Courthouse Security	Ditch Maintenance	Dog and Kennel
\$0	\$0	\$0	\$457,989	\$0	\$894,051	\$0	\$0	\$0
0	11,025	389,425	0	0	0	731,818	0	312,195
0	0	0	0	0	0	0	0	13,150
424,280	654,580	0	0	31,626	124,556	11,649	0	0
0	0	0	0	0	0	0	273,132	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	3,144	0	0	7,422
0	0	0	0	0	0	139	0	4,017
<u>424,280</u>	<u>665,605</u>	<u>389,425</u>	<u>457,989</u>	<u>31,626</u>	<u>1,021,751</u>	<u>743,606</u>	<u>273,132</u>	<u>336,784</u>
0	0	141,372	0	0	0	0	0	0
0	0	286,958	0	3,715	0	0	0	0
275,305	684,186	0	0	29,210	0	697,412	0	0
0	0	0	0	0	0	0	95,136	0
0	0	0	0	0	0	0	0	310,494
0	0	0	0	0	1,132,665	0	0	0
0	0	0	446,103	0	0	0	0	0
0	0	3,831	0	0	0	0	0	0
0	0	129	0	0	0	0	0	0
<u>275,305</u>	<u>684,186</u>	<u>432,290</u>	<u>446,103</u>	<u>32,925</u>	<u>1,132,665</u>	<u>697,412</u>	<u>95,136</u>	<u>310,494</u>
<u>148,975</u>	<u>(18,581)</u>	<u>(42,865)</u>	<u>11,886</u>	<u>(1,299)</u>	<u>(110,914)</u>	<u>46,194</u>	<u>177,996</u>	<u>26,290</u>
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
148,975	(18,581)	(42,865)	11,886	(1,299)	(110,914)	46,194	177,996	26,290
(33,113)	100,242	824,832	97,558	0	386,638	1,300,866	8,154,003	253,655
<u>\$115,862</u>	<u>\$81,661</u>	<u>\$781,967</u>	<u>\$109,444</u>	<u>(\$1,299)</u>	<u>\$275,724</u>	<u>\$1,347,060</u>	<u>\$8,331,999</u>	<u>\$279,945</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, 2022

	DRETAC	Drug Enforcement	Emergency Management	Emergency Planning Commission	Federal Law Enforcement	Indigent Guardianship
Revenues						
Property and Other Taxes	\$352,764	\$1,628,424	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0	25,313
Fines, Forfeitures, and Settlements	0	0	0	0	0	0
Intergovernmental	0	454,922	299,019	36,836	442,459	0
Special Assessments	0	0	0	0	0	0
Investment Earnings/Interest	0	0	0	0	1,308	0
Rentals	0	0	0	0	0	0
Donations	0	0	100,000	0	0	0
Other	42,074	18,160	3,539	22,791	0	0
<i>Total Revenues</i>	<u>394,838</u>	<u>2,101,506</u>	<u>402,558</u>	<u>59,627</u>	<u>443,767</u>	<u>25,313</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	115,232	0	0	0	0	0
Judicial	95,957	0	0	0	0	42,955
Public Safety	0	2,060,722	363,436	32,970	95,091	0
Public Works	0	0	0	0	0	0
Health	0	0	0	0	0	0
Human Services	0	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Interest	0	0	0	0	0	0
<i>Total Expenditures</i>	<u>211,189</u>	<u>2,060,722</u>	<u>363,436</u>	<u>32,970</u>	<u>95,091</u>	<u>42,955</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>183,649</u>	<u>40,784</u>	<u>39,122</u>	<u>26,657</u>	<u>348,676</u>	<u>(17,642)</u>
Other Financing Sources (Uses)						
Transfers In	0	0	100,790	576	0	0
Transfers Out	0	0	0	(31,366)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>100,790</u>	<u>(30,790)</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	183,649	40,784	139,912	(4,133)	348,676	(17,642)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>362,849</u>	<u>919,600</u>	<u>382,567</u>	<u>113,574</u>	<u>248,065</u>	<u>112,989</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$546,498</u>	<u>\$960,384</u>	<u>\$522,479</u>	<u>\$109,441</u>	<u>\$596,741</u>	<u>\$95,347</u>

Juvenile Detention Center Donations	Law Library	Marriage License	Office for Older Adults	Ohio Criminal Justice Service	OneOhio Opioid	Radio Systems Donations	Real Estate Assessment	Revolving Loan Program
\$0	\$0	\$0	\$606,321	\$0	\$0	\$0	\$0	\$0
167	0	31,425	0	0	0	0	3,057,820	105,811
0	0	0	0	0	68,913	0	0	0
10,204	220,853	0	384,562	412,164	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	596
0	0	0	0	0	0	0	0	0
1,444	0	0	75,639	0	0	0	0	0
0	7,107	0	73,292	0	0	0	5,541	0
<u>11,815</u>	<u>227,960</u>	<u>31,425</u>	<u>1,139,814</u>	<u>412,164</u>	<u>68,913</u>	<u>0</u>	<u>3,063,361</u>	<u>106,407</u>
0	0	0	0	0	0	0	6,619,608	0
0	293,463	0	0	0	0	0	0	0
11,013	0	0	0	787,667	0	1,364	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	31,425	1,371,457	0	0	0	0	0
0	0	0	0	0	0	0	0	105,000
0	0	0	2,213	0	0	0	0	0
0	0	0	438	0	0	0	0	0
<u>11,013</u>	<u>293,463</u>	<u>31,425</u>	<u>1,374,108</u>	<u>787,667</u>	<u>0</u>	<u>1,364</u>	<u>6,619,608</u>	<u>105,000</u>
<u>802</u>	<u>(65,503)</u>	<u>0</u>	<u>(234,294)</u>	<u>(375,503)</u>	<u>68,913</u>	<u>(1,364)</u>	<u>(3,556,247)</u>	<u>1,407</u>
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
802	(65,503)	0	(234,294)	(375,503)	68,913	(1,364)	(3,556,247)	1,407
(14,416)	163,788	5,870	1,380,856	304,584	0	2,000	8,469,250	294,164
<u>(\$13,614)</u>	<u>\$98,285</u>	<u>\$5,870</u>	<u>\$1,146,562</u>	<u>(\$70,919)</u>	<u>\$68,913</u>	<u>\$636</u>	<u>\$4,913,003</u>	<u>\$295,571</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, 2022

	Safe Communities	Shelter Care and Youth Services	Sheriff Commissary	Sheriff Donations	Sheriff Special Projects	Social Services Levy
Revenues						
Property and Other Taxes	\$0	\$0	\$0	\$0	\$0	\$2,469,737
Charges for Services	0	17,211	656,206	0	0	0
Fines, Forfeitures, and Settlements	0	0	0	0	0	0
Intergovernmental	152,860	1,173,788	0	0	496,118	38,997
Special Assessments	0	0	0	0	0	0
Investment Earnings/Interest	0	0	0	0	0	0
Rentals	0	0	0	0	0	0
Donations	0	0	0	354,496	0	0
Other	1	289	0	0	0	0
<i>Total Revenues</i>	<u>152,861</u>	<u>1,191,288</u>	<u>656,206</u>	<u>354,496</u>	<u>496,118</u>	<u>2,508,734</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	0	0	0	0	0	0
Judicial	0	0	0	0	0	0
Public Safety	151,404	0	578,071	287,433	262,017	0
Public Works	0	0	0	0	0	0
Health	0	0	0	0	0	0
Human Services	0	1,230,716	0	0	0	0
Economic Development and Assistance	0	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Interest	0	0	0	0	0	0
<i>Total Expenditures</i>	<u>151,404</u>	<u>1,230,716</u>	<u>578,071</u>	<u>287,433</u>	<u>262,017</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,457</u>	<u>(39,428)</u>	<u>78,135</u>	<u>67,063</u>	<u>234,101</u>	<u>2,508,734</u>
Other Financing Sources (Uses)						
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	1,457	(39,428)	78,135	67,063	234,101	2,508,734
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>27,866</u>	<u>653,355</u>	<u>40,512</u>	<u>218,362</u>	<u>(336,839)</u>	<u>129,401</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$29,323</u>	<u>\$613,927</u>	<u>\$118,647</u>	<u>\$285,425</u>	<u>(\$102,738)</u>	<u>\$2,638,135</u>

Title IV-D	Transportation Program	Victim Assistance	Webcheck Program	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$8,834,568
402,471	558,210	0	34,296	6,590,982
0	0	0	0	105,621
0	3,274,871	49,438	20	30,940,663
0	0	0	0	273,132
0	0	0	0	77,647
0	0	0	0	282,126
0	0	0	0	542,145
0	50,385	0	0	925,345
<u>402,471</u>	<u>3,883,466</u>	<u>49,438</u>	<u>34,316</u>	<u>48,572,229</u>
0	0	0	0	6,876,212
0	0	0	0	3,486,350
0	0	0	0	6,317,301
0	0	0	0	11,471,911
0	0	0	0	8,570,512
494,515	2,497,852	44,219	34,704	10,967,860
0	0	0	0	1,432,180
0	0	0	0	8,740
0	0	0	0	567
<u>494,515</u>	<u>2,497,852</u>	<u>44,219</u>	<u>34,704</u>	<u>49,131,633</u>
<u>(92,044)</u>	<u>1,385,614</u>	<u>5,219</u>	<u>(388)</u>	<u>(559,404)</u>
0	0	0	0	101,366
0	0	0	0	(31,366)
0	0	0	0	70,000
<u>(92,044)</u>	<u>1,385,614</u>	<u>5,219</u>	<u>(388)</u>	<u>(489,404)</u>
<u>(91,196)</u>	<u>2,499,809</u>	<u>(1,866)</u>	<u>58,660</u>	<u>45,284,910</u>
<u>(\$183,240)</u>	<u>\$3,885,423</u>	<u>\$3,353</u>	<u>\$58,272</u>	<u>\$44,795,506</u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2022

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$69,383	\$0	\$69,383
Intergovernmental Receivable	155,098	0	155,098
Property and Other Taxes Receivable	2,541,420	0	2,541,420
Special Assessments Receivable	0	5,037,175	5,037,175
<i>Total Assets</i>	<u>\$2,765,901</u>	<u>\$5,037,175</u>	<u>\$7,803,076</u>
Liabilities			
Interfund Payable	\$0	\$466,694	\$466,694
Deferred Inflows of Resources			
Property Taxes	2,396,730	0	2,396,730
Unavailable Revenue	299,788	5,037,175	5,336,963
<i>Total Deferred Inflows of Resources</i>	<u>2,696,518</u>	<u>5,037,175</u>	<u>7,733,693</u>
Fund Balances			
Restricted	69,383	0	69,383
Unassigned (Deficit)	0	(466,694)	(466,694)
<i>Total Fund Balances (Deficit)</i>	<u>69,383</u>	<u>(466,694)</u>	<u>(397,311)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$2,765,901</u>	<u>\$5,037,175</u>	<u>\$7,803,076</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2022

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Revenues			
Property and Other Taxes	\$1,887,244	\$0	\$1,887,244
Property Transfer Taxes	1,189,616	0	1,189,616
Charges for Services	496,753	0	496,753
Intergovernmental	234,105	0	234,105
Special Assessments	0	33,094	33,094
<i>Total Revenues</i>	<u>3,807,718</u>	<u>33,094</u>	<u>3,840,812</u>
Expenditures			
Debt Service:			
Principal Retirement	4,095,000	30,000	4,125,000
Interest	1,125,925	1,800	1,127,725
<i>Total Expenditures</i>	<u>5,220,925</u>	<u>31,800</u>	<u>5,252,725</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,413,207)</u>	<u>1,294</u>	<u>(1,411,913)</u>
Other Financing Sources (Uses)			
Transfers In	1,243,041	0	1,243,041
Transfers Out	(152,125)	0	(152,125)
<i>Total Other Financing Sources (Uses)</i>	<u>1,090,916</u>	<u>0</u>	<u>1,090,916</u>
<i>Net Change in Fund Balances</i>	(322,291)	1,294	(320,997)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>391,674</u>	<u>(467,988)</u>	<u>(76,314)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$69,383</u>	<u>(\$466,694)</u>	<u>(\$397,311)</u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2022

	Achievement Center Construction	Excess Revenue Special Projects	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$5,873,221	\$520,900	\$6,394,121
Liabilities			
Contracts Payable	\$272,452	\$0	\$272,452
Fund Balances			
Committed	0	520,900	520,900
Assigned	5,600,769	0	5,600,769
<i>Total Fund Balances</i>	5,600,769	520,900	6,121,669
<i>Total Liabilities and Fund Balances</i>	\$5,873,221	\$520,900	\$6,394,121

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2022

	Achievement Center Construction	Excess Revenue Special Projects	State Issue II	Highway ODOT	Total Nonmajor Capital Projects Funds
Revenues					
Intergovernmental	\$250,000	\$0	\$454,121	\$394,025	\$1,098,146
Expenditures					
Capital Outlay	862,954	0	481,121	394,025	1,738,100
<i>Excess of Revenues Over (Under) Expenditures</i>	(612,954)	0	(27,000)	0	(639,954)
Other Financing Sources					
OPWC Loans Issued	0	0	27,000	0	27,000
Transfers In	0	520,900	0	0	520,900
<i>Total Other Financing Sources</i>	0	520,900	27,000	0	547,900
<i>Net Change in Fund Balances</i>	(612,954)	520,900	0	0	(92,054)
<i>Fund Balances Beginning of Year</i>	6,213,723	0	0	0	6,213,723
<i>Fund Balances End of Year</i>	<u>\$5,600,769</u>	<u>\$520,900</u>	<u>\$0</u>	<u>\$0</u>	<u>\$6,121,669</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, 2022

	Self Insurance Healthcare	Workers' Compensation	Total
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$2,503,536	\$496,893	\$3,000,429
Liabilities			
<i>Current Liabilities:</i>			
Accounts Payable	0	13,571	13,571
Accrued Wages and Benefits	0	1,972	1,972
Payroll Withholding Payable	3,876	5,849	9,725
Intergovernmental Payable	333	1,138	1,471
Compensated Absences Payable	0	1,466	1,466
Claims Payable	735,956	20,162	756,118
<i>Total Current Liabilities</i>	740,165	44,158	784,323
<i>Long-Term Liabilities:</i>			
Compensated Absences Payable	0	11,995	11,995
<i>Total Liabilities</i>	740,165	56,153	796,318
Net Position			
Unrestricted	\$1,763,371	\$440,740	\$2,204,111

Medina County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2022*

	Self Insurance Healthcare	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$12,260,138	\$628,075	\$12,888,213
Other	1,906,126	0	1,906,126
<i>Total Operating Revenues</i>	<u>14,166,264</u>	<u>628,075</u>	<u>14,794,339</u>
Operating Expenses			
Personal Services	685,319	252,670	937,989
Materials and Supplies	0	670	670
Contractual Services	2,708,579	102,025	2,810,604
Claims	12,046,887	150,590	12,197,477
Other Operating Expenses	139,250	147,212	286,462
<i>Total Operating Expenses</i>	<u>15,580,035</u>	<u>653,167</u>	<u>16,233,202</u>
<i>Operating Loss Before Transfers</i>	(1,413,771)	(25,092)	(1,438,863)
Transfers In	4,000,000	0	4,000,000
<i>Change in Net Position</i>	2,586,229	(25,092)	2,561,137
<i>Net Position Beginning of Year</i>	<u>(822,858)</u>	<u>465,832</u>	<u>(357,026)</u>
<i>Net Position End of Year</i>	<u>\$1,763,371</u>	<u>\$440,740</u>	<u>\$2,204,111</u>

Medina County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
December 31, 2022

	Self Insurance Healthcare	Workers' Compensation	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$12,260,885	\$628,445	\$12,889,330
Other Cash Receipts	1,906,126	0	1,906,126
Cash Paid to Employees	(686,205)	(239,113)	(925,318)
Cash Paid to Suppliers for Goods and Services	(2,731,465)	(95,570)	(2,827,035)
Cash Paid for Claims	(12,986,174)	(156,161)	(13,142,335)
Other Cash Payments	(139,250)	(147,212)	(286,462)
<i>Net Cash Used for Operating Activities</i>	(2,376,083)	(9,611)	(2,385,694)
Cash Flows from Noncapital Financing Activities			
Transfers In	4,000,000	0	4,000,000
<i>Increase (Decrease) in Cash and Cash Equivalents</i>	1,623,917	(9,611)	1,614,306
<i>Cash and Cash Equivalents Beginning of Year</i>	879,619	506,504	1,386,123
<i>Cash and Cash Equivalents End of Year</i>	<u>\$2,503,536</u>	<u>\$496,893</u>	<u>\$3,000,429</u>
Reconciliation of Operating Loss to Net Cash Used for Operating Activities			
Operating Loss	(\$1,413,771)	(\$25,092)	(\$1,438,863)
Increase (Decrease) in Liabilities:			
Accounts Payable	(23,070)	6,062	(17,008)
Accrued Wages	0	1,063	1,063
Payroll Withholding Payable	(139)	189	50
Intergovernmental Payable	184	523	707
Compensated Absences Payable	0	13,215	13,215
Claims Payable	(939,287)	(5,571)	(944,858)
<i>Total Adjustments</i>	(962,312)	15,481	(946,831)
<i>Net Cash Used for Operating Activities</i>	<u>(\$2,376,083)</u>	<u>(\$9,611)</u>	<u>(\$2,385,694)</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 Task Force Fund – To account for forfeited funds for the use by the Medina County Drug Task Force to cover various expenses incurred in drug interdiction operations.

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

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

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

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

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

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

Medina County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2022

	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	\$1	\$10,367,313	\$5,187	\$0	\$11,140,580
Cash and Cash Equivalents in Segregated Accounts	0	0	0	1,931,382	0
Intergovernmental Receivable	3,390,799	0	1,352,877	0	0
Property and Other Taxes Receivable	0	314,680,878	0	0	0
Special Assessments Receivable	0	2,734,477	0	0	0
<i>Total Assets</i>	<u>3,390,800</u>	<u>327,782,668</u>	<u>1,358,064</u>	<u>1,931,382</u>	<u>11,140,580</u>
Liabilities					
Accounts Payable and Other Liabilities	0	0	0	0	299,945
Intergovernmental Payable	3,390,800	10,367,313	1,352,877	1,931,382	63,645
<i>Total Liabilities</i>	<u>3,390,800</u>	<u>10,367,313</u>	<u>1,352,877</u>	<u>1,931,382</u>	<u>363,590</u>
Deferred Inflows of Resources					
Property Taxes	0	293,151,128	0	0	0
Net Position					
Restricted for Individuals, Organizations and Other Governments	<u>\$0</u>	<u>\$24,264,227</u>	<u>\$5,187</u>	<u>\$0</u>	<u>\$10,776,990</u>

Medina County Park District	Medina County Drug Task Force	Medina County Family First Council	Medina County Soil and Water Conservation District	Medina County Transportation Improvement District	Ohio Housing Trust	Child Support Enforcement Agency	Other Custodial Funds	Total Custodial Funds
\$8,840,741	\$241,965	\$152,600	\$77,560	\$321,072	\$158,255	\$0	\$168,868	\$31,474,142
0	57		0	0	0	12,831	2,040	1,946,310
0	0	196,191	0	0	0	0	34,335	4,974,202
0	0	0	0	0	0	0	0	314,680,878
0	0	0	0	0	0	0	0	2,734,477
<u>8,840,741</u>	<u>242,022</u>	<u>348,791</u>	<u>77,560</u>	<u>321,072</u>	<u>158,255</u>	<u>12,831</u>	<u>205,243</u>	<u>355,810,009</u>
709,731	143,053	117,771	31,650	0	0	12,831	12,018	1,326,999
23,581	11,193	196,562	3,110	0	158,255	0	0	17,498,718
<u>733,312</u>	<u>154,246</u>	<u>314,333</u>	<u>34,760</u>	<u>0</u>	<u>158,255</u>	<u>12,831</u>	<u>12,018</u>	<u>18,825,717</u>
0	0	0	0	0	0	0	0	293,151,128
<u>\$8,107,429</u>	<u>\$87,776</u>	<u>\$34,458</u>	<u>\$42,800</u>	<u>\$321,072</u>	<u>\$0</u>	<u>\$0</u>	<u>\$193,225</u>	<u>\$43,833,164</u>

Medina County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2022

	Undivided State Levied Shared Monies	Undivided Taxes and Special Assessments	County Levied Taxes	County Court	Medina County Health District
Additions					
Intergovernmental	\$8,001,527	\$0	\$0	\$0	\$0
Amounts Received as Fiscal Agent	0	0	0	0	10,614,596
Licenses, Permits and Fees for Other Governments	0	0	0	0	0
Fines and Forfeitures for Other Governments and Individuals	0	0	0	92,327,607	0
Property and Other Tax and Special Assessment Collections for Other Governments	0	283,545,241	443,100	0	0
Amounts Received for Others	0	0	0	0	0
<i>Total Additions</i>	<u>8,001,527</u>	<u>283,545,241</u>	<u>443,100</u>	<u>92,327,607</u>	<u>10,614,596</u>
Deductions					
Distributions of State Funds to Other Governments	8,001,527	0	0	0	0
Distributions as Fiscal Agent	0	0	0	0	9,015,571
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	277,771,142	439,834	0	0
Distributions to State	0	0	0	92,327,607	0
<i>Total Deductions</i>	<u>8,001,527</u>	<u>277,771,142</u>	<u>439,834</u>	<u>92,327,607</u>	<u>9,015,571</u>
<i>Net Change in Fiduciary Net Position</i>	0	5,774,099	3,266	0	1,599,025
<i>Net Position Beginning of Year</i>	0	18,490,128	1,921	0	9,177,965
<i>Net Position End of Year</i>	<u>\$0</u>	<u>\$24,264,227</u>	<u>\$5,187</u>	<u>\$0</u>	<u>\$10,776,990</u>

Medina County Park District	Medina County Drug Task Force	Medina County Family First Council	Medina County Soil and Water Conservation District	Medina County Transportation Improvement District	Ohio Housing Trust	Child Support Enforcement Agency	Other Custodial Funds	Total Custodial Funds
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,400	\$8,015,927
10,537,774	1,066,773	1,684,379	308,698	0	0	0	0	24,212,220
0	0	0	0	0	833,488	0	20,046	853,534
0	0	0	0	0	0	477,012	44,866	92,849,485
0	0	0	0	0	0	0	0	283,988,341
0	0	0	0	0	0	0	42,202	42,202
<u>10,537,774</u>	<u>1,066,773</u>	<u>1,684,379</u>	<u>308,698</u>	<u>0</u>	<u>833,488</u>	<u>477,012</u>	<u>121,514</u>	<u>409,961,709</u>
0	0	0	0	0	0	0	80,737	8,082,264
9,703,553	1,193,393	1,759,760	305,722	180,000	0	0	0	22,157,999
0	0	0	0	0	833,488	0	25,287	858,775
0	0	0	0	0	0	477,012	42,510	519,522
0	0	0	0	0	0	0	0	278,210,976
0	0	0	0	0	0	0	0	92,327,607
<u>9,703,553</u>	<u>1,193,393</u>	<u>1,759,760</u>	<u>305,722</u>	<u>180,000</u>	<u>833,488</u>	<u>477,012</u>	<u>148,534</u>	<u>402,157,143</u>
834,221	(126,620)	(75,381)	2,976	(180,000)	0	0	(27,020)	7,804,566
<u>7,273,208</u>	<u>214,396</u>	<u>109,839</u>	<u>39,824</u>	<u>501,072</u>	<u>0</u>	<u>0</u>	<u>220,245</u>	<u>36,028,598</u>
<u>\$8,107,429</u>	<u>\$87,776</u>	<u>\$34,458</u>	<u>\$42,800</u>	<u>\$321,072</u>	<u>\$0</u>	<u>\$0</u>	<u>\$193,225</u>	<u>\$43,833,164</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, 2022

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
Revenues				
Property and Other Taxes	\$11,146,173	\$11,150,078	\$11,980,792	\$830,714
Sales Taxes	16,564,363	16,570,165	17,804,692	1,234,527
Property Transfer Taxes	2,214,525	2,215,301	2,380,347	165,046
Charges for Services	9,580,925	9,677,988	9,630,514	(47,474)
Licenses and Permits	1,337,179	1,337,647	1,437,306	99,659
Fines, Forfeitures, and Settlements	298,574	298,679	320,931	22,252
Intergovernmental	6,719,394	6,749,315	7,018,883	269,568
Investment Earnings/Interest	1,831,316	1,831,958	1,968,444	136,486
Rentals	5,002	5,004	5,377	373
Donations	40,772	42,661	29,980	(12,681)
Other	2,177,397	2,179,311	1,846,789	(332,522)
Total Revenues	51,915,620	52,058,107	54,424,055	2,365,948
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners Office				
Personal Services	700,836	746,361	742,601	3,760
Materials and Supplies	37,885	40,346	6,862	33,484
Contractual Services	5,580,064	5,944,157	905,978	5,038,179
Capital Outlay	15,400	16,400	1,000	15,400
Other	240,087	255,682	234,659	21,023
Total Commissioners Office	6,574,272	7,002,946	1,891,100	5,111,846
Printing Services				
Personal Services	41,262	43,942	43,942	0
Materials and Supplies	38,395	40,889	40,889	0
Contractual Services	24,599	26,197	26,197	0
Total Printing Services	104,256	111,028	111,028	0
Microfilming Services				
Materials and Supplies	9,390	10,000	7,955	2,045
Contractual Services	939	1,000	0	1,000
Capital Outlay	5,634	6,000	0	6,000
Other	1,878	2,000	1,000	1,000
Total Microfilming Services	17,841	19,000	8,955	10,045
Auditor - General				
Personal Services	532,855	567,468	567,339	129
Materials and Supplies	12,817	13,650	13,650	0
Contractual Services	160,279	170,690	170,690	0
Capital Outlay	21,109	22,480	22,480	0
Other	531,527	531,606	411,820	119,786
Total Auditor - General	1,258,587	1,305,894	1,185,979	119,915
Auditor - Sealer				
Personal Services	38,756	41,274	39,404	1,870
Materials and Supplies	911	970	970	0
Contractual Services	7,204	7,672	7,480	192
Total Auditor - Sealer	\$46,871	\$49,916	\$47,854	\$2,062

(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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Property Transfer Tax				
Personal Services	\$497,654	\$529,980	\$466,857	\$63,123
Materials and Supplies	7,466	7,951	7,951	0
Contractual Services	278,973	297,094	290,098	6,996
Capital Outlay	203,736	216,970	216,970	0
Other	69,938	70,000	70,000	0
Total Property Transfer Tax	1,057,767	1,121,995	1,051,876	70,119
Treasurer				
Personal Services	381,707	406,502	400,572	5,930
Materials and Supplies	4,873	5,190	4,749	441
Contractual Services	95,834	102,059	102,059	0
Capital Outlay	4,973	5,296	2,767	2,529
Other	21,741	23,153	16,102	7,051
Total Treasurer	509,128	542,200	526,249	15,951
Prosecuting Attorney				
Personal Services	1,573,973	1,676,214	1,676,214	0
Materials and Supplies	6,194	6,596	6,596	0
Contractual Services	213,306	219,777	219,569	208
Capital Outlay	3,245	3,456	3,456	0
Other	970	1,034	1,034	0
Total Prosecuting Attorney	1,797,688	1,907,077	1,906,869	208
Bureau of Inspection (Audit Cost)				
Contractual Services	90,052	95,902	94,054	1,848
Planning Services				
Personal Services	163,387	174,000	167,623	6,377
Materials and Supplies	2,634	2,805	2,805	0
Contractual Services	8,411	9,083	3,913	5,170
Capital Outlay	2,066	2,200	1,800	400
Other	31,631	36,558	7,525	29,033
Total Planning Services	208,129	224,646	183,666	40,980
Data Processing Board				
Personal Services	271,780	315,771	272,551	43,220
Materials and Supplies	1,721	2,000	2,000	0
Contractual Services	257,012	297,811	264,111	33,700
Capital Outlay	48,031	55,805	55,805	0
Other	13,281	15,430	430	15,000
Total Data Processing Board	591,825	686,817	594,897	91,920
Board of Elections				
Personal Services	806,138	858,503	818,024	40,479
Materials and Supplies	55,208	58,794	58,794	0
Contractual Services	244,074	283,316	281,534	1,782
Capital Outlay	52,536	55,949	15,244	40,705
Other	433,244	461,386	461,386	0
Total Board of Elections	\$1,591,200	\$1,717,948	\$1,634,982	\$82,966

(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, 2022

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
Building and Grounds				
Personal Services	\$713,643	\$760,000	\$610,720	\$149,280
Materials and Supplies	114,883	122,345	121,845	500
Contractual Services	1,106,203	1,178,059	1,138,903	39,156
Capital Outlay	70,469	75,047	67,468	7,579
Other	15,095	16,075	16,072	3
Total Building and Grounds	2,020,293	2,151,526	1,955,008	196,518
Cleaning Services				
Personal Services	184,983	197,000	184,766	12,234
Materials and Supplies	52,240	55,633	55,633	0
Contractual Services	2,348	2,500	487	2,013
Capital Outlay	10,163	10,823	9,342	1,481
Total Cleaning Services	249,734	265,956	250,228	15,728
Garage Services				
Personal Services	48,451	56,293	50,000	6,293
Materials and Supplies	89,147	103,576	103,576	0
Contractual Services	537,311	616,546	606,794	9,752
Capital Outlay	11,415	13,263	10,816	2,447
Other	37,151	43,165	9,489	33,676
Total Garage Services	723,475	832,843	780,675	52,168
Recorder				
Personal Services	177,601	189,138	181,389	7,749
Materials and Supplies	9,339	9,946	10,093	(147)
Contractual Services	9,584	10,207	6,507	3,700
Capital Outlay	24,884	26,500	19,643	6,857
Other	1,233	1,312	1,975	(663)
Total Recorder	222,641	237,103	219,607	17,496
Total General Government - Legislative and Executive	17,063,759	18,272,797	12,443,027	5,829,770
General Government - Judicial				
Court of Appeals				
Contractual Services	1,928,156	2,053,404	2,048,024	5,380
Other	66,575	70,900	70,900	0
Total Court of Appeals	1,994,731	2,124,304	2,118,924	5,380
Court Reporter Fee Rotary				
Contractual Services	1,000	1,162	0	1,162
Other	1,000	1,162	0	1,162
Total Court Reporter Fee Rotary	2,000	2,324	0	2,324
NOACA				
Other	77,695	82,742	82,742	0
Common Pleas Court				
Personal Services	1,590,712	1,694,040	1,651,420	42,620
Materials and Supplies	18,344	19,536	18,335	1,201
Contractual Services	252,454	270,644	233,604	37,040
Capital Outlay	26,826	28,569	28,569	0
Other	16,559	17,634	15,634	2,000
Total Common Pleas Court	\$1,904,895	\$2,030,423	\$1,947,562	\$82,861

(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, 2022

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
Juvenile Court				
Personal Services	\$883,603	\$941,000	\$935,218	\$5,782
Materials and Supplies	13,509	14,386	14,386	0
Contractual Services	34,182	36,747	33,514	3,233
Capital Outlay	4,226	4,500	4,500	0
Other	8,065	8,590	8,590	0
Total Juvenile Court	943,585	1,005,223	996,208	9,015
Probate Court				
Personal Services	495,794	528,000	518,960	9,040
Materials and Supplies	6,977	7,430	7,430	0
Contractual Services	43,169	46,158	45,058	1,100
Capital Outlay	3,287	3,500	3,500	0
Other	16,096	17,142	17,142	0
Total Probate Court	565,323	602,230	592,090	10,140
Clerk of Courts				
Personal Services	1,844,557	1,964,375	1,666,894	297,481
Materials and Supplies	78,850	83,972	64,266	19,706
Contractual Services	403,461	421,354	396,942	24,412
Capital Outlay	32,865	35,000	25,000	10,000
Other	79,421	84,580	81,633	2,947
Total Clerk of Courts	2,439,154	2,589,281	2,234,735	354,546
Wadsworth Municipal Court				
Personal Services	157,710	167,955	167,027	928
Contractual Services	25,945	27,630	26,270	1,360
Total Wadsworth Municipal Court	183,655	195,585	193,297	2,288
Medina Municipal Court				
Personal Services	363,391	386,996	386,996	0
Total General Government - Judicial	8,474,429	9,019,108	8,552,554	466,554
Public Safety				
Adult Probation				
Personal Services	1,123,651	1,196,641	1,168,506	28,135
Juvenile Detention Home				
Personal Services	1,479,679	1,575,795	1,345,766	230,029
Materials and Supplies	36,184	38,534	38,534	0
Contractual Services	269,630	287,808	254,922	32,886
Capital Outlay	21,822	23,239	23,239	0
Other	27,473	29,259	29,259	0
Total Juvenile Detention Home	1,834,788	1,954,635	1,691,720	262,915
Coroner				
Personal Services	205,379	218,720	218,632	88
Materials and Supplies	1,652	1,759	1,758	1
Contractual Services	105,282	112,121	112,001	120
Capital Outlay	470	500	500	0
Other	7,230	7,700	7,700	0
Total Coroner	\$320,013	\$340,800	\$340,591	\$209

(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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Sheriff				
Personal Services	5,015,482	5,420,145	5,180,497	239,648
Materials and Supplies	106,471	113,387	113,387	0
Contractual Services	2,204,389	2,366,842	2,348,415	18,427
Capital Outlay	137,280	152,679	151,563	1,116
Other	108,943	140,784	93,674	47,110
Total Sheriff	<u>7,572,565</u>	<u>8,193,837</u>	<u>7,887,536</u>	<u>306,301</u>
Take Control Program				
Contractual Services	14,726	17,110	16,907	203
Capital Outlay	646	750	442	308
Total Take Control Program	<u>15,372</u>	<u>17,860</u>	<u>17,349</u>	<u>511</u>
Building Regulations				
Personal Services	546,843	582,365	525,911	56,454
Materials and Supplies	2,856	3,041	3,041	0
Contractual Services	94,604	100,749	98,480	2,269
Capital Outlay	1,941	2,067	2,067	0
Other	2,195	2,338	2,338	0
Total Building Regulations	<u>648,439</u>	<u>690,560</u>	<u>631,837</u>	<u>58,723</u>
Total Public Safety	<u>11,514,828</u>	<u>12,394,333</u>	<u>11,737,539</u>	<u>656,794</u>
Public Works				
County Engineer Office				
Personal Services	417,212	441,000	418,485	22,515
Other	21,517	25,000	0	25,000
Total County Engineer Office:	<u>438,729</u>	<u>466,000</u>	<u>418,485</u>	<u>47,515</u>
Storm Water				
Personal Services	274,195	318,577	7,821	310,756
Materials and Supplies	1,334	1,550	1,550	0
Contractual Services	36,608	42,533	31,739	10,794
Capital Outlay	11,661	13,548	13,548	0
Total Storm Water	<u>323,798</u>	<u>376,208</u>	<u>54,658</u>	<u>321,550</u>
Total Public Works	<u>762,527</u>	<u>842,208</u>	<u>473,143</u>	<u>369,065</u>
Human Services				
County Home				
Personal Services	33,491	75,094	31,781	43,313
Materials and Supplies	17,404	20,311	2,791	17,520
Contractual Services	2,979	30,004	29,406	598
Other	13,198	15,783	4,000	11,783
Total County Home	<u>67,072</u>	<u>141,192</u>	<u>67,978</u>	<u>73,214</u>
Soldiers Relief				
Personal Services	320,201	341,000	287,045	53,955
Materials and Supplies	10,356	11,029	11,029	0
Contractual Services	828,206	882,377	589,996	292,381
Capital Outlay	18,971	20,203	20,203	0
Other	14,204	15,128	15,128	0
Total Soldiers Relief	<u>1,191,938</u>	<u>1,269,737</u>	<u>923,401</u>	<u>346,336</u>
Human Service Center				
Contractual Services	<u>\$11,108</u>	<u>\$11,830</u>	<u>\$11,830</u>	<u>\$0</u>

(continued)

Medina County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 General Fund (continued)
 For the Year Ended December 31, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Child Welfare Board				
Contractual Services	\$1,409	\$1,500	\$1,500	\$0
Crippled Children				
Other	558,216	648,569	648,569	0
First Stop				
Materials and Supplies	129	150	25	125
Contractual Services	57,805	67,161	28,721	38,440
Other	2,518	2,926	2,919	7
Total First Stop	60,452	70,237	31,665	38,572
Total Human Services	1,890,195	2,143,065	1,684,943	458,122
Economic Development and Assistance				
Other	72,223	75,578	75,578	0
Employee Fringe Benefits				
Employee Fringe Benefits				
Fringe Benefits	5,509,075	5,891,138	5,419,845	471,293
PERS - County Share	3,706,827	3,964,950	3,866,931	98,019
Unemployment	30,987	33,000	9,486	23,514
Total Employee Fringe Benefits	9,246,889	9,889,088	9,296,262	592,826
Intergovernmental				
Medina County Agriculture Society				
Grants in Aid	3,099	3,300	3,300	0
Metro Housing				
Grants in Aid	17,606	18,750	18,750	0
OSU Extension				
Grants in Aid	259,165	276,000	276,000	0
Historical Society				
Grants in Aid	18,780	20,000	20,000	0
Total Intergovernmental	298,650	318,050	318,050	0
Debt Service:				
Principal Retirement	516,319	516,319	516,319	0
Interest	30,746	30,746	30,746	0
Total Debt Service	547,065	547,065	547,065	0
<i>Total Expenditures</i>	49,870,565	53,501,292	45,128,161	8,373,131
<i>Excess of Revenues Over (Under) Expenditures</i>	2,045,055	(1,443,185)	9,295,894	10,739,079
Other Financing Sources (Uses)				
Sale of Capital Assets	7,808	7,950	7,364	(586)
Transfers In	421,353	433,245	0	(433,245)
Transfers Out	(7,351,545)	(7,886,525)	(7,928,619)	(42,094)
Total Other Financing Sources (Uses)	(6,922,384)	(7,445,330)	(7,921,255)	(475,925)
<i>Net Change in Fund Balance</i>	(4,877,329)	(8,888,515)	1,374,639	10,263,154
<i>Fund Balance Beginning of Year</i>	18,013,342	18,013,342	18,013,342	0
Prior Year Encumbrances Appropriated	1,938,518	1,938,518	1,938,518	0
<i>Fund Balance End of Year</i>	\$15,074,531	\$11,063,345	\$21,326,499	\$10,263,154

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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property and Other Taxes	\$17,485,244	\$17,485,244	\$17,827,277	\$342,033
Sales Taxes	23,597	23,597	24,059	462
Charges for Services	3,335	3,335	3,400	65
Intergovernmental	5,452,263	5,452,263	5,558,916	106,653
Rent	104,329	104,329	106,370	2,041
Investment Earnings/Interest	663	663	676	13
Donations	4,205	4,205	4,287	82
Other	684,399	684,399	697,787	13,388
<i>Total Revenues</i>	<u>23,758,035</u>	<u>23,758,035</u>	<u>24,222,772</u>	<u>464,737</u>
Expenditures				
Current:				
Health				
Program for Developmental Disabilities				
Personal Services	8,501,320	8,585,403	8,261,298	324,105
Materials and Supplies	290,162	293,032	269,921	23,111
Contractual Services	9,733,368	9,829,644	9,237,348	592,296
Capital Outlay	156,117	157,661	143,073	14,588
Other	8,856,842	8,944,442	71,565	8,872,877
Total Health	<u>27,537,809</u>	<u>27,810,182</u>	<u>17,983,205</u>	<u>9,826,977</u>
Employee Fringe Benefits				
Program for Developmental Disabilities				
Fringe Benefits	3,691,276	3,727,785	3,578,611	149,174
PERS/STRS - County Share	1,187,092	1,198,833	1,109,416	89,417
Unemployment	16,494	16,657	10,147	6,510
Total Employee Fringe Benefits	<u>4,894,862</u>	<u>4,943,275</u>	<u>4,698,174</u>	<u>245,101</u>
Debt Service				
Principal Retirement	616	616	616	0
Interest	58	58	58	0
Total Debt Service	<u>674</u>	<u>674</u>	<u>674</u>	<u>0</u>
<i>Total Expenditures</i>	<u>32,433,345</u>	<u>32,754,131</u>	<u>22,682,053</u>	<u>10,072,078</u>
<i>Net Change in Fund Balance</i>	(8,675,310)	(8,996,096)	1,540,719	10,536,815
<i>Fund Balance Beginning of Year</i>	25,070,574	25,070,574	25,070,574	0
Prior Year Encumbrances Appropriated	793,292	793,292	793,292	0
<i>Fund Balance End of Year</i>	<u>\$17,188,556</u>	<u>\$16,867,770</u>	<u>\$27,404,585</u>	<u>\$10,536,815</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Fiscal Recovery Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$17,455,278	\$17,455,278	\$17,471,777	\$16,499
Other	1,499	1,499	1,500	1
<i>Total Revenues</i>	<u>17,456,777</u>	<u>17,456,777</u>	<u>17,473,277</u>	<u>16,500</u>
Expenditures				
Current:				
General Government - L&E				
Personal Services	13,697	27,717	14,336	13,381
Contractual Services	108,707	219,974	71,143	148,831
Capital Outlay	7,540	15,258	14,860	398
Other	857,037	1,734,260	644,744	1,089,516
Total General Government - L&E	<u>986,981</u>	<u>1,997,209</u>	<u>745,083</u>	<u>1,252,126</u>
General Government - Judicial				
Personal Services	14,077	28,486	14,734	13,752
Public Safety				
Personal Services	4,769,331	9,650,998	4,991,767	4,659,231
Contractual Services	1,570,415	3,177,819	2,728,743	449,076
Capital Outlay	6,627	13,410	13,060	350
Total Public Safety	<u>6,346,373</u>	<u>12,842,227</u>	<u>7,733,570</u>	<u>5,108,657</u>
Public Works				
Personal Services	49,453	100,070	51,759	48,311
Contractual Services	731,160	1,479,541	721,648	757,893
Capital Outlay	175,881	355,904	109,466	246,438
Total Public Works	<u>956,494</u>	<u>1,935,515</u>	<u>882,873</u>	<u>1,052,642</u>
Health				
Personal Services	539	1,090	564	526
Other	1,404,725	2,842,538	879,719	1,962,819
Total Health	<u>1,405,264</u>	<u>2,843,628</u>	<u>880,283</u>	<u>1,963,345</u>
Human Services				
Personal Services	24,463	49,502	25,604	23,898
Contractual Services	1,303,738	2,638,184	793,193	1,844,991
Capital Outlay	5,531	11,193	10,901	292
Total Human Services	<u>1,333,732</u>	<u>2,698,879</u>	<u>829,698</u>	<u>1,869,181</u>
Economic Development				
Contractual Services	8,123	16,437	4,942	11,495
Intergovernmental				
Contractual Services	6,004,021	12,149,460	3,652,841	8,496,619
<i>Total Expenditures</i>	<u>17,055,065</u>	<u>34,511,841</u>	<u>14,744,024</u>	<u>19,767,817</u>
<i>Net Change in Fund Balance</i>	401,712	(17,055,064)	2,729,253	19,784,317
<i>Fund Balance Beginning of Year</i>	17,018,923	17,018,923	17,018,923	0
Prior Year Encumbrances Appropriated	<u>154,656</u>	<u>154,656</u>	<u>154,656</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$17,575,291</u>	<u>\$118,515</u>	<u>\$19,902,832</u>	<u>\$19,784,317</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
School Sales Tax Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Budget		
Revenues				
Sales Taxes	\$16,000,000	\$16,000,000	\$17,802,120	\$1,802,120
Expenditures				
Current:				
General Government - Legislative and Executive				
School Sales Tax				
Intergovernmental	16,000,000	17,420,000	17,415,397	4,603
<i>Net Change in Fund Balance</i>	0	(1,420,000)	386,723	1,806,723
<i>Fund Balance Beginning of Year</i>	4,249,549	4,249,549	4,249,549	0
<i>Fund Balance End of Year</i>	<u>\$4,249,549</u>	<u>\$2,829,549</u>	<u>\$4,636,272</u>	<u>\$1,806,723</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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$7,154,524	\$7,158,886	\$6,366,522	(\$792,364)
Donations	6,393	6,396	5,684	(712)
Other	83,379	83,426	74,845	(8,581)
<i>Total Revenues</i>	<u>7,244,296</u>	<u>7,248,708</u>	<u>6,447,051</u>	<u>(801,657)</u>
Expenditures				
Current:				
Human Services				
Public Assistance				
Personal Services	2,539,630	2,560,881	2,280,269	280,612
Materials and Supplies	96,262	96,708	75,965	20,743
Contractual Services	3,474,158	3,490,262	2,987,042	503,220
Capital Outlay	64,892	65,193	7,192	58,001
Other	137,703	138,341	91,732	46,609
Total Human Services	<u>6,312,645</u>	<u>6,351,385</u>	<u>5,442,200</u>	<u>909,185</u>
Employee Fringe Benefits				
Public Assistance:				
Fringe Benefits	1,517,852	1,524,888	1,329,138	195,750
PERS - County Share	649,448	652,458	588,974	63,484
Unemployment	5,674	5,700	0	5,700
Total Employee Fringe Benefits	<u>2,172,974</u>	<u>2,183,046</u>	<u>1,918,112</u>	<u>264,934</u>
<i>Total Expenditures</i>	<u>8,485,619</u>	<u>8,534,431</u>	<u>7,360,312</u>	<u>1,174,119</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,241,323)</u>	<u>(1,285,723)</u>	<u>(913,261)</u>	<u>372,462</u>
Other Financing Sources (Uses)				
Transfers In	490,947	492,578	196,241	(296,337)
Transfers Out	(74,242)	(74,918)	0	74,918
<i>Total Other Financing Sources (Uses)</i>	<u>416,705</u>	<u>417,660</u>	<u>196,241</u>	<u>(221,419)</u>
<i>Net Change in Fund Balance</i>	<u>(824,618)</u>	<u>(868,063)</u>	<u>(717,020)</u>	<u>151,043</u>
<i>Fund Balance Beginning of Year</i>	694,252	694,252	694,252	0
Prior Year Encumbrances Appropriated	446,518	446,518	446,518	0
<i>Fund Balance End of Year</i>	<u>\$316,152</u>	<u>\$272,707</u>	<u>\$423,750</u>	<u>\$151,043</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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$34,078	\$43,727	\$52,370	\$8,643
Intergovernmental	65,071	83,497	100,000	16,503
Investment Earnings/Interest	7,271	9,330	11,174	1,844
Other	135,249	173,548	207,850	34,302
<i>Total Revenues</i>	<u>241,669</u>	<u>310,102</u>	<u>371,394</u>	<u>61,292</u>
Expenditures				
Capital Outlay				
County Capital Improvements				
Personal Services	18,846	10,000	9,974	26
Materials and Supplies	15,490	8,219	8,219	0
Contractual Services	53,884,454	28,591,890	28,347,936	243,954
Capital Outlay	2,326,311	1,234,375	1,135,452	98,923
Other	928,619	492,739	373,877	118,862
Total County Capital Improvements	<u>57,173,720</u>	<u>30,337,223</u>	<u>29,875,458</u>	<u>461,765</u>
Employee Fringe Benefits				
Victim Assistance Program				
Fringe Benefits	415	220	152	68
PERS - County Share	2,638	1,400	886	514
Total Employee Fringe Benefits	<u>3,053</u>	<u>1,620</u>	<u>1,038</u>	<u>582</u>
<i>Total Expenditures</i>	<u>57,176,773</u>	<u>30,338,843</u>	<u>29,876,496</u>	<u>462,347</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(56,935,104)</u>	<u>(30,028,741)</u>	<u>(29,505,102)</u>	<u>523,639</u>
Other Financing Sources (Uses)				
General Obligation Bonds Issued	29,000,000	29,000,000	0	(29,000,000)
Transfers In	1,238,580	1,589,306	1,903,437	314,131
Transfers Out	(5,000)	(5,000)	(5,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>30,233,580</u>	<u>30,584,306</u>	<u>1,898,437</u>	<u>(28,685,869)</u>
<i>Net Change in Fund Balance</i>	<u>(26,701,524)</u>	<u>555,565</u>	<u>(27,606,665)</u>	<u>(28,162,230)</u>
<i>Fund Balance Beginning of Year</i>	<u>3,020,988</u>	<u>3,020,988</u>	<u>3,020,988</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>26,023,954</u>	<u>26,023,954</u>	<u>26,023,954</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2,343,418</u>	<u>\$29,600,507</u>	<u>\$1,438,277</u>	<u>(\$28,162,230)</u>

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Medina County Sewer District Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$17,885,930	\$17,914,811	\$18,799,357	\$884,546
Tap In Fees	584,209	588,446	503,101	(85,345)
Intergovernmental	117,035	117,035	142,224	25,189
Other	92,431	93,040	95,192	2,152
OWDA Loans Issued	143,440	143,440	143,440	0
<i>Total Revenues</i>	<u>18,823,045</u>	<u>18,856,772</u>	<u>19,683,314</u>	<u>826,542</u>
Expenses				
Personal Services	5,216,784	6,411,546	6,293,813	117,733
Materials and Supplies	1,874,069	2,303,273	2,277,157	26,116
Contractual Services	2,063,514	4,537,264	3,064,907	1,472,357
Capital Outlay	4,785,373	5,027,757	4,459,245	568,512
Other	746,239	912,744	750,501	162,243
Debt Service:				
Principal Retirement	4,861,552	5,048,898	4,755,668	293,230
Interest	1,294,659	1,343,958	1,182,547	161,411
<i>Total Expenses</i>	<u>20,842,190</u>	<u>25,585,440</u>	<u>22,783,838</u>	<u>2,801,602</u>
<i>Net Change in Fund Equity</i>	(2,019,145)	(6,728,668)	(3,100,524)	3,628,144
<i>Fund Equity Beginning of Year</i>	22,135,075	22,135,075	22,135,075	0
Prior Year Encumbrances Appropriated	<u>735,456</u>	<u>735,456</u>	<u>735,456</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$20,851,386</u>	<u>\$16,141,863</u>	<u>\$19,770,007</u>	<u>\$3,628,144</u>

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Medina County Water District Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$15,597,291	\$15,618,518	\$15,520,927	(\$97,591)
Tap In Fees	412,085	415,074	354,874	(60,200)
Other	104,002	105,121	82,539	(22,582)
OWDA Loan Issued	151,257	151,257	151,257	0
<i>Total Revenues</i>	<u>16,264,635</u>	<u>16,289,970</u>	<u>16,109,597</u>	<u>(180,373)</u>
Expenses				
Personal Services	2,154,125	2,221,001	2,161,006	59,995
Materials and Supplies	1,058,802	1,091,673	1,078,801	12,872
Contractual Services	8,847,300	9,283,339	4,335,118	4,948,221
Capital Outlay	1,547,050	1,556,946	1,364,325	192,621
Other	241,363	249,088	183,563	65,525
Debt Service:				
Principal Retirement	3,554,031	3,693,773	3,600,908	92,865
Interest	769,543	799,801	735,805	63,996
<i>Total Expenses</i>	<u>18,172,214</u>	<u>18,895,621</u>	<u>13,459,526</u>	<u>5,436,095</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(1,907,579)	(2,605,651)	2,650,071	5,255,722
Transfers In	120,295	120,295	120,295	0
<i>Net Change in Fund Equity</i>	(1,787,284)	(2,485,356)	2,770,366	5,255,722
<i>Fund Equity Beginning of Year</i>	7,866,155	7,866,155	7,866,155	0
Prior Year Encumbrances Appropriated	575,679	575,679	575,679	0
<i>Fund Equity End of Year</i>	<u>\$6,654,550</u>	<u>\$5,956,478</u>	<u>\$11,212,200</u>	<u>\$5,255,722</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property and Other Taxes	\$909,481	\$909,481	\$0
Intergovernmental	7,870,058	5,117,663	(2,752,395)
Rentals	434,287	282,126	(152,161)
Other	956	621	(335)
<i>Total Revenues</i>	<u>9,214,782</u>	<u>6,309,891</u>	<u>(2,904,891)</u>
Expenditures			
Current:			
Health			
ADAMH Board			
Personal Services	521,676	521,600	76
Materials and Supplies	24,319	24,319	0
Contractual Services	9,508,556	8,138,543	1,370,013
Capital Outlay	2,181,932	2,030,750	151,182
Other	44,082	43,351	731
Total Health	<u>12,280,565</u>	<u>10,758,563</u>	<u>1,522,002</u>
Employee Fringe Benefits			
ADAMH Board			
Fringe Benefits	77,367	73,391	3,976
PERS - County Share	73,735	65,376	8,359
Unemployment	10	0	10
Total Employee Fringe Benefits	<u>151,112</u>	<u>138,767</u>	<u>12,345</u>
<i>Total Expenditures</i>	<u>12,431,677</u>	<u>10,897,330</u>	<u>1,534,347</u>
<i>Excess of Revenues Under Expenditures</i>	(3,216,895)	(4,587,439)	(1,370,544)
Other Financing Sources			
Transfers In	1,172,446	0	(1,172,446)
<i>Net Change in Fund Balance</i>	(2,044,449)	(4,587,439)	(2,542,990)
<i>Fund Balance Beginning of Year</i>	5,209,005	5,209,005	0
Prior Year Encumbrances Appropriated	1,612,189	1,612,189	0
<i>Fund Balance End of Year</i>	<u>\$4,776,745</u>	<u>\$2,233,755</u>	<u>(\$2,542,990)</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$50,975	\$53,608	\$2,633
Fines, Forfeitures, and Settlements	22,182	23,328	1,146
Intergovernmental	9,891,592	10,402,450	510,858
Investment Earnings/Interest	71,795	75,503	3,708
Other	643,456	676,687	33,231
<i>Total Revenues</i>	<u>10,680,000</u>	<u>11,231,576</u>	<u>551,576</u>
Expenditures			
Current:			
Public Works			
Engineer - Administration			
Personal Services	928,292	838,985	89,307
Materials and Supplies	16,595	12,296	4,299
Contractual Services	50,926	32,767	18,159
Capital Outlay	8,220	6,220	2,000
Other	5,000	3,000	2,000
Total Engineer - Administration	<u>1,009,033</u>	<u>893,268</u>	<u>115,765</u>
Engineer - Road			
Personal Services	2,000,000	1,739,525	260,475
Materials and Supplies	1,597,896	915,929	681,967
Contractual Services	7,833,473	5,842,850	1,990,623
Capital Outlay	1,343,286	764,787	578,499
Other	53,648	49,748	3,900
Total Engineer - Road	<u>12,828,303</u>	<u>9,312,839</u>	<u>3,515,464</u>
Engineer - Bridges and Culverts			
Personal Services	550,000	373,018	176,982
Materials and Supplies	250,000	249,999	1
Contractual Services	2,020,226	1,299,944	720,282
Capital Outlay	10,000	5,000	5,000
Other	5,000	0	5,000
Total Engineer - Bridges and Culverts	<u>2,835,226</u>	<u>1,927,961</u>	<u>907,265</u>
Total Public Works	<u>\$16,672,562</u>	<u>\$12,134,068</u>	<u>\$4,538,494</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, 2022

	Final Budget	Actual	Variance with Final Budget
Employee Fringe Benefits			
Engineer - Administration			
Fringe Benefits	\$196,617	\$116,913	\$79,704
PERS - County Share	130,000	111,812	18,188
Total Engineer - Administration	<u>326,617</u>	<u>228,725</u>	<u>97,892</u>
Engineer - Road			
Fringe Benefits	587,000	549,962	37,038
PERS - County Share	260,000	243,114	16,886
Unemployment	5,000	1,174	3,826
Total Engineer - Road	<u>852,000</u>	<u>794,250</u>	<u>57,750</u>
Engineer - Bridges and Culverts			
Fringe Benefits	14,500	9,022	5,478
PERS - County Share	75,000	52,223	22,777
Total Engineer - Bridges and Culverts	<u>89,500</u>	<u>61,245</u>	<u>28,255</u>
Total Employee Fringe Benefits	<u>1,268,117</u>	<u>1,084,220</u>	<u>183,897</u>
Debt Service:			
Principal Retirement	<u>2,696</u>	<u>2,696</u>	<u>0</u>
<i>Total Expenditures</i>	<u>17,943,375</u>	<u>13,220,984</u>	<u>4,722,391</u>
<i>Net Change in Fund Balance</i>	(7,263,375)	(1,989,408)	5,273,967
<i>Fund Balance Beginning of Year</i>	5,174,794	5,174,794	0
Prior Year Encumbrances Appropriated	<u>3,301,169</u>	<u>3,301,169</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,212,588</u>	<u>\$6,486,555</u>	<u>\$5,273,967</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Fund
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$216,678	\$191,656	(\$25,022)
Intergovernmental	2,902,454	2,565,333	(337,121)
Other	2,369	2,366	(3)
<i>Total Revenues</i>	<u>3,121,501</u>	<u>2,759,355</u>	<u>(362,146)</u>
Expenditures			
Current:			
General Government - Judicial			
Child Support Enforcement			
Personal Services	1,390,750	1,275,764	114,986
Materials and Supplies	7,518	7,018	500
Contractual Services	1,206,562	834,066	372,496
Capital Outlay	1,500	0	1,500
Other	140,926	100,320	40,606
Total General Government - Judicial	<u>2,747,256</u>	<u>2,217,168</u>	<u>530,088</u>
Employee Fringe Benefits			
Child Support Enforcement			
Fringe Benefits	480,775	424,396	56,379
PERS - County Share	195,300	176,860	18,440
Total Employee Fringe Benefits	<u>676,075</u>	<u>601,256</u>	<u>74,819</u>
<i>Total Expenditures</i>	<u>3,423,331</u>	<u>2,818,424</u>	<u>604,907</u>
<i>Net Change in Fund Balance</i>	(301,830)	(59,069)	242,761
<i>Fund Balance Beginning of Year</i>	641,460	641,460	0
Prior Year Encumbrances Appropriated	<u>34,394</u>	<u>34,394</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$374,024</u>	<u>\$616,785</u>	<u>\$242,761</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property and Other Taxes	\$1,756,806	\$1,515,801	(\$241,005)
Intergovernmental	4,234,609	3,653,691	(580,918)
<i>Total Revenues</i>	<u>5,991,415</u>	<u>5,169,492</u>	<u>(821,923)</u>
Expenditures			
Current:			
Human Services			
Children's Services Board			
Contractual Services	6,417,886	5,839,215	578,671
Capital Outlay	25,000	9,179	15,821
Other	179,505	179,314	191
<i>Total Expenditures</i>	<u>6,622,391</u>	<u>6,027,708</u>	<u>594,683</u>
<i>Net Change in Fund Balance</i>	(630,976)	(858,216)	(227,240)
<i>Fund Balance Beginning of Year</i>	2,967,564	2,967,564	0
Prior Year Encumbrances Appropriated	456,793	456,793	0
<i>Fund Balance End of Year</i>	<u>\$2,793,381</u>	<u>\$2,566,141</u>	<u>(\$227,240)</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$916,773	\$568,029	(\$348,744)
Other	12,912	8,000	(4,912)
<i>Total Revenues</i>	<u>929,685</u>	<u>576,029</u>	<u>(353,656)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Community Development Program			
Personal Services	39,068	9,624	29,444
Contractual Services	861,894	783,251	78,643
Other	19,159	10,588	8,571
Total Economic Development and Assistance	<u>920,121</u>	<u>803,463</u>	<u>116,658</u>
Employee Fringe Benefits			
Community Development Program			
Fringe Benefits	870	215	655
PERS - County Share	5,516	1,348	4,168
Total Employee Fringe Benefits	<u>6,386</u>	<u>1,563</u>	<u>4,823</u>
<i>Total Expenditures</i>	<u>926,507</u>	<u>805,026</u>	<u>121,481</u>
<i>Net Change in Fund Balance</i>	3,178	(228,997)	(232,175)
<i>Fund Deficit Beginning of Year</i>	(37,978)	(37,978)	0
Prior Year Encumbrances Appropriated	<u>44,800</u>	<u>44,800</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$10,000</u>	<u>(\$222,175)</u>	<u>(\$232,175)</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$886,322	\$284,453	(\$601,869)
Investment Earnings/Interest	748	240	(508)
Other	32,206	10,336	(21,870)
<i>Total Revenues</i>	<u>919,276</u>	<u>295,029</u>	<u>(624,247)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Community Housing Improvement			
Personal Services	5,594	404	5,190
Contractual Services	919,771	312,667	607,104
Other	2,000	159	1,841
Total Economic Development and Assistance	<u>927,365</u>	<u>313,230</u>	<u>614,135</u>
Employee Fringe Benefits			
Community Housing Improvement			
Fringe Benefits	123	9	114
PERS - County Share	783	56	727
Total Employee Fringe Benefits	<u>906</u>	<u>65</u>	<u>841</u>
<i>Total Expenditures</i>	<u>928,271</u>	<u>313,295</u>	<u>614,976</u>
<i>Net Change in Fund Balance</i>	(8,995)	(18,266)	(9,271)
<i>Fund Balance Beginning of Year</i>	<u>36,500</u>	<u>36,500</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$27,505</u>	<u>\$18,234</u>	<u>(\$9,271)</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$776,401	\$419,951	(\$356,450)
Expenditures			
Current:			
Public Safety			
Community Oriented Policing Services			
Personal Services	294,110	83,396	210,714
Materials and Supplies	4,826	1,668	3,158
Contractual Services	253,271	134,561	118,710
Capital Outlay	72,577	63,153	9,424
Other	47,830	21,153	26,677
Total Public Safety	672,614	303,931	368,683
Employee Fringe Benefits			
Community Safety Awareness			
Fringe Benefits	243	31	212
PERS - County Share	1,988	228	1,760
Total Employee Fringe Benefits	2,231	259	1,972
<i>Total Expenditures</i>	674,845	304,190	370,655
<i>Excess of Revenues Over Expenditures</i>	101,556	115,761	14,205
Other Financing Uses			
Transfers Out	(54)	0	54
<i>Net Change in Fund Balance</i>	101,502	115,761	14,259
<i>Fund Deficit Beginning of Year</i>	(82,496)	(82,496)	0
<i>Prior Year Encumbrances Appropriated</i>	52,277	52,277	0
<i>Fund Balance End of Year</i>	\$71,283	\$85,542	\$14,259

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$17,008	\$11,025	(\$5,983)
Intergovernmental	1,033,948	670,245	(363,703)
<i>Total Revenues</i>	<u>1,050,956</u>	<u>681,270</u>	<u>(369,686)</u>
Expenditures			
Current:			
Public Safety			
Community Crime Prevention:			
Personal Services	452,344	304,751	147,593
Contractual Services	176,334	174,092	2,242
Other	318,113	233,150	84,963
Total Public Safety	<u>946,791</u>	<u>711,993</u>	<u>234,798</u>
Employee Fringe Benefits			
Victim Assistance Program:			
Fringe Benefits	13,353	0	13,353
PERS - County Share	6,343	0	6,343
Total Employee Fringe Benefits	<u>19,696</u>	<u>0</u>	<u>19,696</u>
<i>Total Expenditures</i>	<u>966,487</u>	<u>711,993</u>	<u>254,494</u>
<i>Net Change in Fund Balance</i>	84,469	(30,723)	(115,192)
<i>Fund Deficit Beginning of Year</i>	(74,903)	(74,903)	0
Prior Year Encumbrances Appropriated	<u>119,395</u>	<u>119,395</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$128,961</u>	<u>\$13,769</u>	<u>(\$115,192)</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Computer Fund
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$460,000	\$391,302	(\$68,698)
Expenditures			
Current:			
General Government - Legislative and Executive			
Recorder's Computer			
Personal Services	65,000	49,265	15,735
Capital Outlay	96,384	7,484	88,900
Other	66,391	66,391	0
Total General Government - Legislative and Executive	227,775	123,140	104,635
General Government - Judicial			
Common Pleas Court			
Capital Outlay	2,000	0	2,000
Other	20,000	1,000	19,000
Total Common Pleas Court	22,000	1,000	21,000
Clerk of Courts			
Contractual Services	220,095	220,095	0
Capital Outlay	111,000	50,000	61,000
Other	100,000	50,000	50,000
Total Clerk of Courts	431,095	320,095	111,000
Juvenile Court			
Other	6,000	6,000	0
Probate Court			
Other	50,000	28,396	21,604
Total General Government - Judicial	509,095	355,491	153,604
Employee Fringe Benefits			
Recorder's Computer			
Fringe Benefits	11,400	6,534	4,866
PERS - County Share	9,100	6,897	2,203
Total Employee Fringe Benefits	20,500	13,431	7,069
Debt Service			
Principal Retirement	3,831	3,831	0
Interest	129	129	0
Total Debt Service	3,960	3,960	0
<i>Total Expenditures</i>	761,330	496,022	265,308
<i>Net Change in Fund Balance</i>	(301,330)	(104,720)	196,610
<i>Fund Balance Beginning of Year</i>	613,867	613,867	0
Prior Year Encumbrances Appropriated	81,650	81,650	0
<i>Fund Balance End of Year</i>	\$394,187	\$590,797	\$196,610

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$820,812	\$23,770	(\$797,042)
Expenditures			
Current:			
Public Safety			
Other	795,473	29,210	766,263
<i>Net Change in Fund Balance</i>	25,339	(5,440)	(30,779)
<i>Fund Deficit Beginning of Year</i>	(25,339)	(25,339)	0
Prior Year Encumbrances Appropriated	29,000	29,000	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$29,000</u>	<u>(\$1,779)</u>	<u>(\$30,779)</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property and Other Taxes	\$920,299	\$893,018	(\$27,281)
Intergovernmental	128,361	124,556	(3,805)
Donations	3,240	3,144	(96)
<i>Total Revenues</i>	<u>1,051,900</u>	<u>1,020,718</u>	<u>(31,182)</u>
Expenditures			
Current:			
Human Services			
County Home			
Contractual Services	1,097,605	1,097,501	104
Capital Outlay	14,642	9,716	4,926
Other	47,293	27,155	20,138
<i>Total Expenditures</i>	<u>1,159,540</u>	<u>1,134,372</u>	<u>25,168</u>
<i>Net Change in Fund Balance</i>	(107,640)	(113,654)	(6,014)
<i>Fund Balance Beginning of Year</i>	349,513	349,513	0
Prior Year Encumbrances Appropriated	<u>1,219</u>	<u>1,219</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$243,092</u></u>	<u><u>\$237,078</u></u>	<u><u>(\$6,014)</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$994,342	\$735,544	(\$258,798)
Intergovernmental	22,589	11,649	(10,940)
Other	270	139	(131)
<i>Total Revenues</i>	<u>1,017,201</u>	<u>747,332</u>	<u>(269,869)</u>
Expenditures			
Current:			
Public Safety			
Courthouse Security			
Personal Services	815,763	462,966	352,797
Materials and Supplies	41,024	30,171	10,853
Contractual Services	77,207	71,300	5,907
Capital Outlay	130,741	55,371	75,370
Other	394,669	171,416	223,253
Total Public Safety	<u>1,459,404</u>	<u>791,224</u>	<u>668,180</u>
Employee Fringe Benefits			
Courthouse Security			
Fringe Benefits	68,118	34,738	33,380
PERS - County Share	52,982	42,367	10,615
Total Employee Fringe Benefits	<u>121,100</u>	<u>77,105</u>	<u>43,995</u>
<i>Total Expenditures</i>	<u>1,580,504</u>	<u>868,329</u>	<u>712,175</u>
<i>Excess of Revenues Under Expenditures</i>	(563,303)	(120,997)	442,306
Other Financing Uses			
Transfers Out	(10,000)	0	10,000
<i>Net Change in Fund Balance</i>	(573,303)	(120,997)	452,306
<i>Fund Balance Beginning of Year</i>	982,911	982,911	0
<i>Prior Year Encumbrances Appropriated</i>	<u>180,373</u>	<u>180,373</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$589,981</u>	<u>\$1,042,287</u>	<u>\$452,306</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Special Assessments	\$529,998	\$272,725	(\$257,273)
Expenditures			
Current:			
Public Works			
Ditch Maintenance			
Contractual Services	8,138,583	114,225	8,024,358
<i>Net Change in Fund Balance</i>	(7,608,585)	158,500	7,767,085
<i>Fund Balance Beginning of Year</i>	8,102,937	8,102,937	0
Prior Year Encumbrances Appropriated	34,898	34,898	0
<i>Fund Balance End of Year</i>	<u>\$529,250</u>	<u>\$8,296,335</u>	<u>\$7,767,085</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$365,471	\$312,706	(\$52,765)
Fines, Forfeitures, and Settlements	15,647	13,388	(2,259)
Donations	8,674	7,422	(1,252)
Other	4,695	4,017	(678)
<i>Total Revenues</i>	<u>394,487</u>	<u>337,533</u>	<u>(56,954)</u>
Expenditures			
Current:			
Health			
Animal Control			
Personal Services	187,630	161,260	26,370
Materials and Supplies	25,334	25,106	228
Contractual Services	95,447	62,304	33,143
Capital Outlay	3,179	324	2,855
Other	23,003	4,938	18,065
Total Health	<u>334,593</u>	<u>253,932</u>	<u>80,661</u>
Employee Fringe Benefits			
Animal Control			
Fringe Benefits	47,570	41,191	6,379
PERS - County Share	22,023	22,023	0
Total Employee Fringe Benefits	<u>69,593</u>	<u>63,214</u>	<u>6,379</u>
<i>Total Expenditures</i>	<u>404,186</u>	<u>317,146</u>	<u>87,040</u>
<i>Net Change in Fund Balance</i>	(9,699)	20,387	30,086
<i>Fund Balance Beginning of Year</i>	251,643	251,643	0
Prior Year Encumbrances Appropriated	<u>5,432</u>	<u>5,432</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$247,376</u></u>	<u><u>\$277,462</u></u>	<u><u>\$30,086</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
DRETAC Fund
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property and Other Taxes	\$257,996	\$352,384	\$94,388
Other	30,804	42,074	11,270
<i>Total Revenues</i>	<u>288,800</u>	<u>394,458</u>	<u>105,658</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
DRETAC Treasurer			
Personal Services	98,384	79,930	18,454
Materials and Supplies	2,500	1,366	1,134
Contractual Services	18,039	15,568	2,471
Capital Outlay	1,432	0	1,432
Other	2,000	186	1,814
Total General Government - Legislative and Executive	<u>122,355</u>	<u>97,050</u>	<u>25,305</u>
General Government - Judicial			
DRETAC Prosecutor			
Personal Services	38,529	29,221	9,308
Materials and Supplies	1,567	1,567	0
Contractual Services	27,444	26,487	957
Capital Outlay	1,691	1,673	18
Other	31,281	31,281	0
Total General Government - Judicial	<u>100,512</u>	<u>90,229</u>	<u>10,283</u>
Employee Fringe Benefits			
DRETAC Treasurer			
Fringe Benefits	18,273	11,955	6,318
PERS - County Share	13,774	10,598	3,176
Total DRETAC Treasurer	<u>32,047</u>	<u>22,553</u>	<u>9,494</u>
DRETAC Prosecutor			
Fringe Benefits	12,049	5,929	6,120
PERS - County Share	5,393	4,091	1,302
Total DRETAC Prosecutor	<u>17,442</u>	<u>10,020</u>	<u>7,422</u>
Total Employee Fringe Benefits	<u>49,489</u>	<u>32,573</u>	<u>16,916</u>
<i>Total Expenditures</i>	<u>272,356</u>	<u>219,852</u>	<u>52,504</u>
<i>Net Change in Fund Balance</i>	16,444	174,606	158,162
<i>Fund Balance Beginning of Year</i>	343,364	343,364	0
Prior Year Encumbrances Appropriated	<u>10,845</u>	<u>10,845</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$370,653</u></u>	<u><u>\$528,815</u></u>	<u><u>\$158,162</u></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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property and Other Taxes	\$1,640,890	\$1,626,595	(\$14,295)
Intergovernmental	459,884	455,878	(4,006)
Other	18,320	18,160	(160)
<i>Total Revenues</i>	<u>2,119,094</u>	<u>2,100,633</u>	<u>(18,461)</u>
Expenditures			
Current:			
Public Safety			
Drug Law Enforcement and Education			
Personal Services	216,724	197,750	18,974
Contractual Services	72,000	26,403	45,597
Other	31,248	0	31,248
Intergovernmental	1,824,928	1,824,928	0
Total Public Safety	<u>2,144,900</u>	<u>2,049,081</u>	<u>95,819</u>
Employee Fringe Benefits			
Drug Law Enforcement and Education			
Fringe Benefits	512	187	325
PERS - County Share	2,924	1,092	1,832
Total Employee Fringe Benefits	<u>3,436</u>	<u>1,279</u>	<u>2,157</u>
<i>Total Expenditures</i>	<u>2,148,336</u>	<u>2,050,360</u>	<u>97,976</u>
<i>Net Change in Fund Balance</i>	(29,242)	50,273	79,515
<i>Fund Balance Beginning of Year</i>	<u>848,751</u>	<u>848,751</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$819,509</u>	<u>\$899,024</u>	<u>\$79,515</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$897,419	\$299,019	(\$598,400)
Donations	300,121	100,000	(200,121)
Other	10,621	3,539	(7,082)
<i>Total Revenues</i>	<u>1,208,161</u>	<u>402,558</u>	<u>(805,603)</u>
Expenditures			
Current:			
Public Safety			
Emergency Management			
Personal Services	234,020	204,006	30,014
Materials and Supplies	11,800	9,833	1,967
Contractual Services	122,100	72,307	49,793
Capital Outlay	48,263	41,497	6,766
Other	973,765	26,856	946,909
Total Public Safety	<u>1,389,948</u>	<u>354,499</u>	<u>1,035,449</u>
Employee Fringe Benefits			
Emergency Management			
Fringe Benefits	50,171	35,470	14,701
PERS - County Share	32,763	28,494	4,269
Unemployment	200	0	200
Total Employee Fringe Benefits	<u>83,134</u>	<u>63,964</u>	<u>19,170</u>
<i>Total Expenditures</i>	<u>1,473,082</u>	<u>418,463</u>	<u>1,054,619</u>
<i>Excess of Revenues Under Expenditures</i>	(264,921)	(15,905)	249,016
Other Financing Sources			
Transfers In	100,790	100,790	0
<i>Net Change in Fund Balance</i>	(164,131)	84,885	249,016
<i>Fund Balance Beginning of Year</i>	350,909	350,909	0
Prior Year Encumbrances Appropriated	46,899	46,899	0
<i>Fund Balance End of Year</i>	<u>\$233,677</u>	<u>\$482,693</u>	<u>\$249,016</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$28,418	\$36,836	\$8,418
Other	17,582	22,791	5,209
<i>Total Revenues</i>	<u>46,000</u>	<u>59,627</u>	<u>13,627</u>
Expenditures			
Current:			
Public Safety			
Emergency Planning			
Contractual Services	20,100	13,356	6,744
Other	60,337	22,761	37,576
<i>Total Expenditures</i>	<u>80,437</u>	<u>36,117</u>	<u>44,320</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(34,437)</u>	<u>23,510</u>	<u>57,947</u>
Other Financing Sources (Uses)			
Transfers In	576	576	0
Transfers Out	(31,366)	(31,366)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(30,790)</u>	<u>(30,790)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(65,227)	(7,280)	57,947
<i>Fund Balance Beginning of Year</i>	<u>113,574</u>	<u>113,574</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$48,347</u>	<u>\$106,294</u>	<u>\$57,947</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$364,353	\$446,398	\$82,045
Interest	1,068	1,308	240
<i>Total Revenues</i>	<u>365,421</u>	<u>447,706</u>	<u>82,285</u>
Expenditures			
Current:			
Public Safety			
Drug Law Enforcement and Education			
Personal Services	2,500	0	2,500
Contractual Services	88,917	62,818	26,099
Capital Outlay	1,352	1,352	0
Other	142,258	68,505	73,753
Total Public Safety	<u>235,027</u>	<u>132,675</u>	<u>102,352</u>
Employee Fringe Benefits			
Drug Law Enforcement and Education			
Fringe Benefits	60	0	60
PERS - County Share	400	0	400
Total Employee Fringe Benefits	<u>460</u>	<u>0</u>	<u>460</u>
<i>Total Expenditures</i>	<u>235,487</u>	<u>132,675</u>	<u>102,812</u>
<i>Net Change in Fund Balance</i>	129,934	315,031	185,097
<i>Fund Balance Beginning of Year</i>	104,435	104,435	0
Prior Year Encumbrances Appropriated	<u>63,240</u>	<u>63,240</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$297,609</u>	<u>\$482,706</u>	<u>\$185,097</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$35,000	\$25,464	(\$9,536)
Expenditures			
Current:			
General Government - Judicial			
Indigent Guardianship			
Other	107,929	44,145	63,784
<i>Net Change in Fund Balance</i>	(72,929)	(18,681)	54,248
<i>Fund Balance Beginning of Year</i>	98,784	98,784	0
Prior Year Encumbrances Appropriated	11,989	11,989	0
<i>Fund Balance End of Year</i>	<u>\$37,844</u>	<u>\$92,092</u>	<u>\$54,248</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$1,496	\$167	(\$1,329)
Intergovernmental	91,383	10,204	(81,179)
Donations	12,932	1,444	(11,488)
<i>Total Revenues</i>	<u>105,811</u>	<u>11,815</u>	<u>(93,996)</u>
Expenditures			
Current:			
Public Safety			
Juvenile Detention Center Donations			
Contractual Services	46,669	10,204	36,465
Other	11,975	3,000	8,975
Total Public Safety	58,644	13,204	45,440
Employee Fringe Benefits			
Juvenile Detention Center Donations			
Fringe Benefits	14,720	0	14,720
<i>Total Expenditures</i>	<u>73,364</u>	<u>13,204</u>	<u>60,160</u>
<i>Net Change in Fund Balance</i>	32,447	(1,389)	(33,836)
<i>Fund Deficit Beginning of Year</i>	(16,196)	(16,196)	0
Prior Year Encumbrances Appropriated	1,780	1,780	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$18,031</u>	<u>(\$15,805)</u>	<u>(\$33,836)</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$295,655	\$220,853	(\$74,802)
Other	9,514	7,107	(2,407)
<i>Total Revenues</i>	<u>305,169</u>	<u>227,960</u>	<u>(77,209)</u>
Expenditures			
Current:			
Judicial			
Drug Law Enforcement and Education			
Personal Services	60,000	60,570	(570)
Materials and Supplies	1,500	810	690
Contractual Services	215,005	200,423	14,582
Capital Outlay	2,500	1,114	1,386
Total Judicial	<u>279,005</u>	<u>262,917</u>	<u>16,088</u>
Employee Fringe Benefits			
Drug Law Enforcement and Education			
Fringe Benefits	22,950	20,283	2,667
PERS - County Share	9,000	8,480	520
Total Employee Fringe Benefits	<u>31,950</u>	<u>28,763</u>	<u>3,187</u>
<i>Total Expenditures</i>	<u>310,955</u>	<u>291,680</u>	<u>19,275</u>
<i>Excess of Revenues Under Expenditures</i>	(5,786)	(63,720)	(57,934)
Other Financing Uses			
Transfers Out	(10,000)	0	10,000
<i>Net Change in Fund Balance</i>	(15,786)	(63,720)	(47,934)
<i>Fund Balance Beginning of Year</i>	162,605	162,605	0
Prior Year Encumbrances Appropriated	6,905	6,905	0
<i>Fund Balance End of Year</i>	<u>\$153,724</u>	<u>\$105,790</u>	<u>(\$47,934)</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$70,000	\$31,367	(\$38,633)
Expenditures			
Current:			
Human Services			
Women's Shelter			
Contractual Services	61,775	61,775	0
<i>Net Change in Fund Balance</i>	8,225	(30,408)	(38,633)
<i>Fund Deficit Beginning of Year</i>	(14,957)	(14,957)	0
Prior Year Encumbrances Appropriated	29,945	29,945	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$23,213</u>	<u>(\$15,420)</u>	<u>(\$38,633)</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property and Other Taxes	\$606,321	\$606,321	\$0
Intergovernmental	1,366,731	460,202	(906,529)
Donations	227,806	75,639	(152,167)
Other	167,126	59,499	(107,627)
<i>Total Revenues</i>	<u>2,367,984</u>	<u>1,201,661</u>	<u>(1,166,323)</u>
Expenditures			
Current:			
Human Services			
Aging Disability Resource Center			
Personal Services	188,013	169,591	18,422
Materials and Supplies	2,909	1,100	1,809
Total Aging Disability Resource Center	<u>190,922</u>	<u>170,691</u>	<u>20,231</u>
Title III-B			
Personal Services	79,947	78,863	1,084
Materials and Supplies	2,781	2,777	4
Contractual Services	55,232	55,232	0
Other	1,900	0	1,900
Total Title III-B	<u>139,860</u>	<u>136,872</u>	<u>2,988</u>
Title III-C			
Personal Services	182,137	182,135	2
Materials and Supplies	1,742	1,742	0
Contractual Services	1,247	1,247	0
Other	21,801	21,472	329
Total Title III-C	<u>206,927</u>	<u>206,596</u>	<u>331</u>
Donations			
Other	52,017	46,772	5,245
Activities			
Personal Services	95,838	95,356	482
Materials and Supplies	3,475	0	3,475
Contractual Services	173,676	100,138	73,538
Other	81,285	33,257	48,028
Total Activities	<u>354,274</u>	<u>228,751</u>	<u>125,523</u>
Home Delivered Meals			
Personal Services	1,500	0	1,500
Contractual Services	87,439	72,282	15,157
Other	64,593	28,500	36,093
Total Home Delivered Meals	<u>153,532</u>	<u>100,782</u>	<u>52,750</u>

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Office for Older Adults Fund (continued)
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
Home Energy Assistance Program			
Personal Services	\$3,525	\$2,764	\$761
Medicare Improvements for Patients			
Personal Services	6,990	6,990	0
Senior Prevention Services			
Contractual Services	8,253	7,554	699
Supplemental Nutrition Assistance			
Other	71,300	13,440	57,860
Adult Protective Services			
Personal Services	158,836	158,836	0
Materials and Supplies	2,112	1,063	1,049
Contractual Services	5,129	5,129	0
Other	32,013	30,174	1,839
Total Seniors Prevention Services	198,090	195,202	2,888
Total Human Services	1,385,690	1,116,414	269,276
Employee Fringe Benefits			
Aging Disability Resource Center			
Fringe Benefits	43,441	39,318	4,123
PERS - County Share	26,321	23,204	3,117
Total Aging Disability Resource Center	69,762	62,522	7,240
Title III-B			
Fringe Benefits	23,974	18,433	5,541
PERS - County Share	11,191	11,041	150
Total Title III-B	35,165	29,474	5,691
Title III-C			
Fringe Benefits	56,055	54,559	1,496
PERS - County Share	25,958	25,562	396
Total Title III-C	82,013	80,121	1,892
Activities			
Fringe Benefits	35,156	15,781	19,375
PERS - County Share	13,486	13,419	67
Total Activities	\$48,642	\$29,200	\$19,442

(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, 2022

	Final Budget	Actual	Variance with Final Budget
Home Delivered Meals			
Fringe Benefits	\$20,033	\$10,000	\$10,033
PERS - County Share	210	0	210
Total Home Delivered Meals	<u>20,243</u>	<u>10,000</u>	<u>10,243</u>
Home Energy Assistance Program			
Fringe Benefits	114	113	1
PERS - County Share	646	645	1
Total Home Energy Assistance Program	<u>760</u>	<u>758</u>	<u>2</u>
Medicare Improvements for Patients			
Fringe Benefits	233	233	0
PERS - County Share	1,330	1,330	0
Total Medicare Improvements for Patients	<u>1,563</u>	<u>1,563</u>	<u>0</u>
Adult Protective Services			
Fringe Benefits	85,626	51,789	33,837
PERS - County Share	22,089	22,088	1
Total Adult Protective Services	<u>107,715</u>	<u>73,877</u>	<u>33,838</u>
Total Employee Fringe Benefits	<u>365,863</u>	<u>287,515</u>	<u>78,348</u>
Debt Service			
Principal Retirement	2,213	2,213	0
Interest	438	438	0
Total Debt Service	<u>2,651</u>	<u>2,651</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,754,204</u>	<u>1,406,580</u>	<u>347,624</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	613,780	(204,919)	(818,699)
Other Financing Uses			
Transfers Out	<u>(1,678,336)</u>	<u>0</u>	<u>1,678,336</u>
<i>Net Change in Fund Balance</i>	(1,064,556)	(204,919)	859,637
<i>Fund Balance Beginning of Year</i>	1,250,290	1,250,290	0
Prior Year Encumbrances Appropriated	<u>36,315</u>	<u>36,315</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$222,049</u>	<u>\$1,081,686</u>	<u>\$859,637</u>

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$777,286	\$412,164	(\$365,122)
Expenditures			
Current:			
Public Safety			
Sheriff			
Personal Services	50,397	397	50,000
Materials and Supplies	784	670	114
Contractual Services	833,764	804,432	29,332
Capital Outlay	2,664	2,657	7
Total Public Safety	887,609	808,156	79,453
Employee Fringe Benefits			
Sheriff			
Fringe Benefits	45,270	28,556	16,714
<i>Total Expenditures</i>	932,879	836,712	96,167
<i>Net Change in Fund Balance</i>	(155,593)	(424,548)	(268,955)
<i>Fund Balance Beginning of Year</i>	207,690	207,690	0
Prior Year Encumbrances Appropriated	100,877	100,877	0
<i>Fund Balance (Deficit) End of Year</i>	\$152,974	(\$115,981)	(\$268,955)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
OneOhio Opioid Settlement Fund
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines, Forfeitures, and Settlements	\$68,913	\$68,913	\$0
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	68,913	68,913	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$68,913	\$68,913	\$0

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Public Safety			
Sheriff Donations			
Contractual Services	2,000	2,000	0
<i>Net Change in Fund Balance</i>	(2,000)	(2,000)	0
<i>Fund Balance Beginning of Year</i>	2,000	2,000	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
Real Estate Assessment Fund
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$2,598,785	\$3,054,304	\$455,519
Other	4,715	5,541	826
<i>Total Revenues</i>	<u>2,603,500</u>	<u>3,059,845</u>	<u>456,345</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Auditor - Real Estate Assessment			
Personal Services	700,000	617,619	82,381
Materials and Supplies	50,113	50,113	0
Contractual Services	7,260,410	5,779,523	1,480,887
Capital Outlay	20,000	20,000	0
Other	40,044	40,044	0
Total General Government - Legislative and Executive	<u>8,070,567</u>	<u>6,507,299</u>	<u>1,563,268</u>
Employee Fringe Benefits			
Auditor - Real Estate Assessment			
Fringe Benefits	127,500	99,868	27,632
PERS - County Share	77,000	75,524	1,476
Unemployment	5,000	0	5,000
Total Employee Fringe Benefits	<u>209,500</u>	<u>175,392</u>	<u>34,108</u>
<i>Total Expenditures</i>	<u>8,280,067</u>	<u>6,682,691</u>	<u>1,597,376</u>
<i>Net Change in Fund Balance</i>	(5,676,567)	(3,622,846)	2,053,721
<i>Fund Balance Beginning of Year</i>	8,139,194	8,139,194	0
Prior Year Encumbrances Appropriated	<u>227,712</u>	<u>227,712</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,690,339</u></u>	<u><u>\$4,744,060</u></u>	<u><u>\$2,053,721</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$64,192	\$47,326	(\$16,866)
Interest	808	596	(212)
<i>Total Revenues</i>	<u>65,000</u>	<u>47,922</u>	<u>(17,078)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Revolving Loan			
Contractual Services	1,200	0	1,200
Other	111,647	105,000	6,647
<i>Total Expenditures</i>	<u>112,847</u>	<u>105,000</u>	<u>7,847</u>
<i>Net Change in Fund Balance</i>	(47,847)	(57,078)	(9,231)
<i>Fund Balance Beginning of Year</i>	<u>84,080</u>	<u>84,080</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$36,233</u>	<u>\$27,002</u>	<u>(\$9,231)</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$306,084	\$148,045	(\$158,039)
Other	2	1	(1)
<i>Total Revenues</i>	<u>306,086</u>	<u>148,046</u>	<u>(158,040)</u>
Expenditures			
Current:			
Public Safety			
Safe Communities Program			
Personal Services	116,814	45,377	71,437
Contractual Services	29,821	24,295	5,526
Capital Outlay	3,385	0	3,385
Other	118,693	88,000	30,693
Total Public Safety	<u>268,713</u>	<u>157,672</u>	<u>111,041</u>
Employee Fringe Benefits			
Safe Communities Program			
Fringe Benefits	1,730	647	1,083
PERS - County Share	18,796	8,213	10,583
Total Employee Fringe Benefits	<u>20,526</u>	<u>8,860</u>	<u>11,666</u>
<i>Total Expenditures</i>	<u>289,239</u>	<u>166,532</u>	<u>122,707</u>
<i>Net Change in Fund Balance</i>	16,847	(18,486)	(35,333)
<i>Fund Deficit Beginning of Year</i>	(17,467)	(17,467)	0
<i>Prior Year Encumbrances Appropriated</i>	<u>41,047</u>	<u>41,047</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$40,427</u></u>	<u><u>\$5,094</u></u>	<u><u>(\$35,333)</u></u>

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$26,428	\$16,957	(\$9,471)
Intergovernmental	1,829,403	1,173,788	(655,615)
Other	450	289	(161)
<i>Total Revenues</i>	<u>1,856,281</u>	<u>1,191,034</u>	<u>(665,247)</u>
Expenditures			
Current:			
Human Services			
Shelter Care and Youth Services			
Personal Services	910,936	492,842	418,094
Contractual Services	1,013,779	620,694	393,085
Capital Outlay	36,000	2,000	34,000
Other	74,605	33,435	41,170
Total Human Services	<u>2,035,320</u>	<u>1,148,971</u>	<u>886,349</u>
Employee Fringe Benefits			
Shelter Care and Youth Services			
Fringe Benefits	153,586	81,040	72,546
PERS - County Share	94,196	53,217	40,979
Total Employee Fringe Benefits	<u>247,782</u>	<u>134,257</u>	<u>113,525</u>
<i>Total Expenditures</i>	<u>2,283,102</u>	<u>1,283,228</u>	<u>999,874</u>
<i>Net Change in Fund Balance</i>	(426,821)	(92,194)	334,627
<i>Fund Balance Beginning of Year</i>	574,790	574,790	0
Prior Year Encumbrances Appropriated	<u>98,919</u>	<u>98,919</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$246,888</u>	<u>\$581,515</u>	<u>\$334,627</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Donations	\$351,600	\$354,496	\$2,896
Expenditures			
Current:			
Public Safety			
Sheriff Donations			
Contractual Services	1,125	0	1,125
Other	350,819	319,107	31,712
Total Public Safety	351,944	319,107	32,837
Employee Benefits			
Sheriff Donations			
Fringe Benefits	1,075	750	325
<i>Total Expenditures</i>	353,019	319,857	33,162
<i>Net Change in Fund Balance</i>	(1,419)	34,639	36,058
<i>Fund Balance Beginning of Year</i>	168,272	168,272	0
Prior Year Encumbrances Appropriated	53,138	53,138	0
<i>Fund Balance End of Year</i>	\$219,991	\$256,049	\$36,058

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Ohio Criminal Justice Service Fund
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$1,469,209	\$0	(\$1,469,209)
Expenditures			
Current:			
Public Safety			
OCJS Grant:			
Personal Services	950,726	0	950,726
Contractual Services	24,600	0	24,600
Total Public Safety	975,326	0	975,326
Employee Fringe Benefits			
Sheriff			
Fringe Benefits	321,802	0	321,802
PERS - County Share	172,081	0	172,081
Total Employee Fringe Benefits	493,883	0	493,883
<i>Total Expenditures</i>	1,469,209	0	1,469,209
<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
Sheriff Special Projects Fund
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$606,275	\$496,118	(\$110,157)
Expenditures			
Current:			
Public Safety			
Sheriff Special Projects			
Personal Services	224,180	224,180	0
Employee Fringe Benefits			
Sheriff Special Projects			
PERS - County Share	38,046	38,045	1
<i>Total Expenditures</i>	<u>262,226</u>	<u>262,225</u>	<u>1</u>
<i>Net Change in Fund Balance</i>	344,049	233,893	(110,156)
<i>Fund Deficit Beginning of Year</i>	<u>(331,978)</u>	<u>(331,978)</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$12,071</u>	<u>(\$98,085)</u>	<u>(\$110,156)</u>

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property and Other Taxes	\$2,258,950	\$2,466,509	\$207,559
Intergovernmental	35,715	38,997	3,282
<i>Total Revenues</i>	2,294,665	2,505,506	210,841
Expenditures	0	0	0
<i>Excess of Revenues Over Expenditures</i>	2,294,665	2,505,506	210,841
Other Financing Uses			
Transfers Out	(2,374,942)	0	2,374,942
<i>Net Change in Fund Balance</i>	(80,277)	2,505,506	2,585,783
<i>Fund Balance Beginning of Year</i>	80,277	80,277	0
<i>Fund Balance End of Year</i>	\$0	\$2,585,783	\$2,585,783

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$1,218,009	\$402,471	(\$815,538)
Expenditures			
Current:			
Human Services			
Title IV-D Prosecutor:			
Personal Services	445,625	284,358	161,267
Materials and Supplies	7,374	4,419	2,955
Contractual Services	71,978	32,430	39,548
Capital Outlay	5,300	0	5,300
Other	4,500	2,499	2,001
Total Prosecutor	534,777	323,706	211,071
Human Services			
Title IV-D Sheriff:			
Personal Services	230,657	41,565	189,092
Materials and Supplies	959	959	0
Contractual Services	32,608	15,718	16,890
Capital Outlay	16,210	16,210	0
Other	8,558	0	8,558
Total Sheriff	288,992	74,452	214,540
Total Human Services	823,769	398,158	425,611
Employee Fringe Benefits			
Title IV-D			
Fringe Benefits	211,412	74,904	136,508
PERS - County Share	94,679	46,473	48,206
Total Employee Fringe Benefits	306,091	121,377	184,714
<i>Total Expenditures</i>	1,129,860	519,535	610,325
<i>Net Change in Fund Balance</i>	88,149	(117,064)	(205,213)
<i>Fund Deficit Beginning of Year</i>	(91,049)	(91,049)	0
Prior Year Encumbrances Appropriated	8,266	8,266	0
<i>Fund Balance (Deficit) End of Year</i>	\$5,366	(\$199,847)	(\$205,213)

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$574,450	\$614,240	\$39,790
Intergovernmental	2,304,225	2,566,962	262,737
Other	47,276	50,385	3,109
<i>Total Revenues</i>	<u>2,925,951</u>	<u>3,231,587</u>	<u>305,636</u>
Expenditures			
Current:			
Human Services			
Transportation			
Personal Services	860,721	1,179,956	(319,235)
Materials and Supplies	9,145	3,258	5,887
Contractual Services	1,978,077	925,301	1,052,776
Other	31,288	29,052	2,236
Total Human Services	<u>2,879,231</u>	<u>2,137,567</u>	<u>741,664</u>
Employee Fringe Benefits			
Transportation			
Fringe Benefits	157,914	153,370	4,544
PERS - County Share	140,916	165,349	(24,433)
Unemployment	0	83	(83)
Total Employee Fringe Benefits	<u>298,830</u>	<u>318,802</u>	<u>(19,972)</u>
<i>Total Expenditures</i>	<u>3,178,061</u>	<u>2,456,369</u>	<u>721,692</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(252,110)	775,218	1,027,328
Other Financing Uses			
Transfers Out	(1,122,384)	0	1,122,384
<i>Net Change in Fund Balance</i>	(1,374,494)	775,218	2,149,712
<i>Fund Balance Beginning of Year</i>	2,020,724	2,020,724	0
Prior Year Encumbrances Appropriated	93,672	93,672	0
<i>Fund Balance End of Year</i>	<u>\$739,902</u>	<u>\$2,889,614</u>	<u>\$2,149,712</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$84,549	\$42,079	(\$42,470)
Expenditures			
Current:			
Human Services			
Victim Assistance Program			
Personal Services	66,475	37,984	28,491
Materials and Supplies	4,507	2,138	2,369
Capital Outlay	450	450	0
Other	5,169	2,949	2,220
Total Human Services	76,601	43,521	33,080
Employee Fringe Benefits			
Victim Assistance Program			
Fringe Benefits	1,600	1,600	0
<i>Total Expenditures</i>	78,201	45,121	33,080
<i>Net Change in Fund Balance</i>	6,348	(3,042)	(9,390)
<i>Fund Deficit Beginning of Year</i>	(2,535)	(2,535)	0
Prior Year Encumbrances Appropriated	1,284	1,284	0
<i>Fund Balance (Deficit) End of Year</i>	\$5,097	(\$4,293)	(\$9,390)

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$44,794	\$35,277	(\$9,517)
Expenditures			
Current:			
Human Services			
Webcheck Program			
Other	60,775	54,227	6,548
<i>Net Change in Fund Balance</i>	(15,981)	(18,950)	(2,969)
<i>Fund Balance Beginning of Year</i>	47,910	47,910	0
Prior Year Encumbrances Appropriated	13,978	13,978	0
<i>Fund Balance End of Year</i>	\$45,907	\$42,938	(\$2,969)

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property and Other Taxes	\$1,929,283	\$1,885,890	(\$43,393)
Property Transfer Taxes	1,216,989	1,189,616	(27,373)
Intergovernmental	239,491	234,105	(5,386)
Charges for Services	508,184	496,753	(11,431)
<i>Total Revenues</i>	<u>3,893,947</u>	<u>3,806,364</u>	<u>(87,583)</u>
Expenditures			
Debt Service:			
Principal Retirement	4,345,000	4,220,000	125,000
Interest	1,178,237	1,153,050	25,187
<i>Total Expenditures</i>	<u>5,523,237</u>	<u>5,373,050</u>	<u>150,187</u>
<i>Excess of Revenues Under Expenditures</i>	(1,629,290)	(1,566,686)	62,604
Other Financing Sources			
Transfers In	1,271,642	1,243,041	(28,601)
<i>Net Change in Fund Balance</i>	(357,648)	(323,645)	34,003
<i>Fund Balance Beginning of Year</i>	<u>357,648</u>	<u>357,648</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$0</u>	<u>\$34,003</u>	<u>\$34,003</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Special Assessments	\$81,756	\$32,858	(\$48,898)
Expenditures			
Debt Service:			
Principal Retirement	30,000	30,000	0
Interest	1,800	1,800	0
<i>Total Expenditures</i>	<u>31,800</u>	<u>31,800</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	49,956	1,058	(48,898)
<i>Fund Deficit Beginning of Year</i>	<u>(49,956)</u>	<u>(49,956)</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$0</u>	<u>(\$48,898)</u>	<u>(\$48,898)</u>

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$250,000	\$250,000	\$0
Expenditures			
Capital Outlay			
Achievement Center Construction			
Contractual Services	1,593,077	1,253,303	339,774
Other	3,586,157	0	3,586,157
<i>Total Expenditures</i>	5,179,234	1,253,303	3,925,931
<i>Net Change in Fund Balance</i>	(4,929,234)	(1,003,303)	3,925,931
<i>Fund Balance Beginning of Year</i>	6,012,546	6,012,546	0
Prior Year Encumbrances Appropriated	290,908	290,908	0
<i>Fund Balance End of Year</i>	\$1,374,220	\$5,300,151	\$3,925,931

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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$3,000,000	\$454,121	(\$2,545,879)
Expenditures			
Capital Outlay	3,000,000	481,121	2,518,879
<i>Excess of Revenues Under Expenditures</i>	0	(27,000)	(27,000)
Other Financing Sources			
OPWC Loans Issued	0	27,000	27,000
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Highway ODOT Fund
For the Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$3,000,000	\$394,025	(\$2,605,975)
Expenditures			
Capital Outlay	3,000,000	394,025	2,605,975
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Solid Waste Management Fund
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$9,025,703	\$9,025,703	\$9,037,268	\$11,565
Intergovernmental	1,121	1,121	1,121	0
Other	1,300	1,300	1,300	0
OWDA Loan Issued	647,546	647,546	647,546	0
<i>Total Revenues</i>	<u>9,675,670</u>	<u>9,675,670</u>	<u>9,687,235</u>	<u>11,565</u>
Expenses				
Personal Services	456,087	474,000	428,506	45,494
Materials and Supplies	45,656	47,449	37,601	9,848
Contractual Services	7,522,143	7,861,348	7,732,434	128,914
Capital Outlay	897,519	903,709	762,198	141,511
Other	397,455	413,065	355,023	58,042
Debt Service:				
Principal Retirement	228,507	237,492	133,863	103,629
Interest	69,382	72,110	55,593	16,517
<i>Total Expenses</i>	<u>9,616,749</u>	<u>10,009,173</u>	<u>9,505,218</u>	<u>503,955</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	58,921	(333,503)	182,017	515,520
Transfers Out	(120,295)	(120,295)	(120,295)	0
<i>Net Change in Fund Equity</i>	(61,374)	(453,798)	61,722	515,520
<i>Fund Equity Beginning of Year</i>	894,508	894,508	894,508	0
Prior Year Encumbrances Appropriated	417,619	417,619	417,619	0
<i>Fund Equity End of Year</i>	<u>\$1,250,753</u>	<u>\$858,329</u>	<u>\$1,373,849</u>	<u>\$515,520</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, 2022

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$11,473,271	\$12,260,885	\$787,614
Other	1,526,729	1,906,126	379,397
<i>Total Revenues</i>	<u>13,000,000</u>	<u>14,167,011</u>	<u>1,167,011</u>
Expenses			
Self-Insurance:			
Personal Services	175,000	172,551	2,449
Contractual Services	2,731,465	2,731,465	0
Claims and Judgments	13,500,000	12,986,174	513,826
Other	268,885	152,455	116,430
Total Self-Insurance	<u>16,675,350</u>	<u>16,042,645</u>	<u>632,705</u>
Employee Fringe Benefits:			
Fringe Benefits	496,234	496,137	97
PERS - County Share	17,500	17,378	122
Total Employee Fringe Benefits	<u>513,734</u>	<u>513,515</u>	<u>219</u>
<i>Total Expenses</i>	<u>17,189,084</u>	<u>16,556,160</u>	<u>632,924</u>
<i>Excess of Revenues Under Expenses Before Transfers</i>	(4,189,084)	(2,389,149)	1,799,935
Transfers In	<u>4,000,000</u>	<u>4,000,000</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	(189,084)	1,610,851	1,799,935
<i>Fund Equity Beginning of Year</i>	865,698	865,698	0
Prior Year Encumbrances Appropriated	<u>9,906</u>	<u>9,906</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$686,520</u></u>	<u><u>\$2,486,455</u></u>	<u><u>\$1,799,935</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, 2022

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$500,000	\$628,445	\$128,445
Expenses			
Workers' Compensation:			
Personal Services	189,936	186,375	3,561
Materials and Supplies	5,889	2,692	3,197
Contractual Services	139,677	127,390	12,287
Claims	192,550	156,161	36,389
Capital Outlay	6,000	6,000	0
Other	213,080	210,080	3,000
Total Workers' Compensation	747,132	688,698	58,434
Employee Fringe Benefits:			
Fringe Benefits	40,893	32,469	8,424
PERS - County Share	23,500	22,893	607
Total Employee Fringe Benefits	64,393	55,362	9,031
<i>Total Expenses</i>	811,525	744,060	67,465
<i>Net Change in Fund Equity</i>	(311,525)	(115,615)	195,910
<i>Fund Equity Beginning of Year</i>	394,708	394,708	0
Prior Year Encumbrances Appropriated	105,521	105,521	0
<i>Fund Equity End of Year</i>	\$188,704	\$384,614	\$195,910

STATISTICAL SECTION

Statistical Section

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

<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 Annual Comprehensive Financial Reports for the relevant year.

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

	2022	2021	2020	2019
Governmental Activities:				
Net Investment in Capital Assets	\$76,610,128	\$70,361,789	\$66,903,510	\$62,409,560
Restricted:				
Debt Service	3,537,010	2,389,208	3,910,788	4,414,577
Capital Projects	2,503,891	942,174	18,199	0
Developmentally Disabled Education	30,403,251	27,881,134	27,292,555	25,375,671
County Schools Permanent Improvements	2,916,438	2,616,625	2,450,830	2,183,937
Public Assistance	70,346	260,338	0	199,866
ADAMH Operations	4,414,824	6,415,708	6,020,276	4,505,586
Road and Bridge Repairs	11,635,585	12,097,623	10,174,117	10,383,870
Child Support Enforcement	268,523	264,525	0	0
Children's Services	3,270,711	2,089,145	451,053	177,784
Community Development	31,197	39,563	20,339	0
Community Oriented Policing Services	115,862	0	0	0
Community Safety Awareness	29,254	40,992	244,339	278,430
Computer Upgrades	774,239	817,594	1,235,913	1,060,724
Convention and Visitors Bureau	109,444	97,558	56,736	111,435
County Home Operations	437,300	505,679	572,621	752,717
Courthouse Security	1,287,611	1,262,464	1,148,975	1,205,951
Ditch Maintenance	8,335,924	8,160,720	7,937,409	7,641,239
Dog and Kennel	244,879	221,911	181,756	0
Drug Enforcement	1,204,386	1,127,919	1,234,621	1,197,293
Economic Development	295,571	294,164	352,308	0
Emergency Management and Planning	589,966	456,703	436,358	495,545
Law Library	92,029	159,497	203,090	226,142
Older Adult Services	1,215,934	1,414,136	665,853	0
Real Estate Assessments	4,882,095	8,453,902	6,407,880	4,596,553
Shelter Care and Youth Services	563,522	608,557	491,091	464,256
Sheriff Operations	404,072	851,418	529,518	323,059
Social Services	2,638,135	129,401	618,130	0
Transportation	3,796,522	2,384,228	1,386,225	782,628
Pension Plan	1,419,084	1,090,655	0	0
OPEB Plan	55,658	4,479	0	0
Other Purposes	1,403,125	542,732	420,594	960,429
Unclaimed Monies	225,455	162,879	142,939	147,975
Unrestricted (Deficit)	(15,031,662)	(34,645,744)	(80,926,518)	(87,363,000)
<i>Total Governmental Activities Net Position</i>	<u>150,750,309</u>	<u>119,499,676</u>	<u>60,581,505</u>	<u>42,532,227</u>
Business-Type Activities:				
Net Investment in Capital Assets	236,904,933	224,078,567	214,018,407	200,852,940
Restricted for Pension Plan	180,349	139,402	0	0
Unrestricted	34,288,448	32,363,739	26,377,058	23,454,473
<i>Total Business-Type Activities Net Position</i>	<u>271,373,730</u>	<u>256,581,708</u>	<u>240,395,465</u>	<u>224,307,413</u>
Primary Government:				
Net Investment in Capital Assets	313,515,061	294,440,356	280,921,917	263,262,500
Restricted	89,352,192	83,923,033	74,604,513	67,485,667
Unrestricted (Deficit)	19,256,786	(2,282,005)	(54,549,460)	(63,908,527)
<i>Total Primary Government Net Position</i>	<u>\$422,124,039</u>	<u>\$376,081,384</u>	<u>\$300,976,970</u>	<u>\$266,839,640</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.

2018 (1)	2017 (2)	2016	2015	2014 (3)	2013
\$59,756,314	\$52,707,349	\$48,140,122	\$49,326,620	\$51,937,761	\$52,344,708
4,252,957	3,454,309	3,067,338	3,603,402	3,815,126	3,697,889
439,434	1,065,865	605,841	0	0	90,565
22,652,701	21,818,972	22,327,937	20,372,092	18,450,174	17,205,442
2,186,899	1,998,778	1,984,040	1,971,136	1,879,008	1,697,954
0	145,742	491,718	934,741	1,462,348	1,599,905
6,180,232	6,408,299	5,872,410	5,509,155	5,326,872	5,041,596
9,659,614	8,950,549	8,092,672	7,251,198	7,015,444	7,429,257
0	0	0	0	0	0
230,848	115,327	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
183,616	473,000	0	0	0	0
895,754	600,224	0	0	0	0
94,728	0	0	0	0	0
865,502	897,496	856,038	843,932	764,597	936,795
1,315,092	1,132,695	1,043,046	958,268	792,117	672,029
7,325,299	6,984,103	6,701,943	6,370,268	6,088,884	5,700,452
0	0	0	0	0	0
1,010,712	927,392	907,235	1,022,056	963,301	1,103,516
0	0	0	0	0	0
382,344	447,165	0	0	0	0
237,778	0	0	0	0	0
0	0	0	0	0	0
3,095,344	7,386,254	5,308,156	3,779,714	1,775,067	4,988,365
407,282	425,855	597,591	620,247	551,317	556,257
406,655	0	0	0	0	0
0	0	0	0	0	0
903,680	357,732	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
818,012	1,061,546	3,911,910	3,163,270	2,708,077	2,467,212
47,257	47,577	64,717	62,147	83,095	62,326
(71,858,347)	(66,867,732)	(28,436,377)	(28,955,694)	(29,403,927)	7,545,676
51,489,707	50,538,497	81,536,337	76,832,552	74,209,261	113,139,944
191,023,726	193,293,164	186,350,512	181,276,648	176,421,690	174,456,514
0	0	0	0	0	0
22,675,007	18,953,178	24,289,779	22,704,490	18,524,735	15,170,203
213,698,733	212,246,342	210,640,291	203,981,138	194,946,425	189,626,717
250,780,040	246,000,513	234,490,634	230,603,268	228,359,451	226,801,222
63,591,740	64,698,880	61,832,592	56,461,626	51,675,427	53,249,560
(49,183,340)	(47,914,554)	(4,146,598)	(6,251,204)	(10,879,192)	22,715,879
\$265,188,440	\$262,784,839	\$292,176,628	\$280,813,690	\$269,155,686	\$302,766,661

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

	2022	2021	2020	2019
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government:				
Legislative and Executive	\$9,047,243	\$6,500,298	\$5,283,448	\$5,706,411
Judicial	3,030,647	2,865,728	3,256,513	2,733,242
Public Safety	5,544,384	5,784,008	4,524,678	5,213,893
Public Works	607,556	805,261	737,385	1,032,457
Health	716,825	614,185	614,075	630,415
Human Services	1,557,247	1,558,498	1,565,268	1,513,677
Economic Developmental and Assistance - Primary Government	130,086	20,862	192,571	13,943
Economic Developmental and Assistance - External Government	100,952	81,283	85,073	91,772
Subtotal - Charges for Services	<u>20,734,940</u>	<u>18,230,123</u>	<u>16,259,011</u>	<u>16,935,810</u>
Operating Grants and Contributions:				
General Government				
Legislative and Executive	862,457	201,253	1,180,569	55,909
Judicial	2,822,742	2,908,241	2,618,409	2,173,189
Public Safety	9,798,016	3,594,781	7,579,519	3,312,253
Public Works	10,538,570	11,126,095	9,258,717	10,230,266
Health	11,523,412	13,596,648	11,860,836	11,119,063
Human Services	16,363,782	14,357,316	14,702,376	12,231,936
Economic Developmental and Assistance - Primary Government	856,224	319,735	4,247,647	621,387
Economic Developmental and Assistance - External Government	3,652,391	125,000	0	0
Subtotal - Operating Grants and Contributions	<u>56,417,594</u>	<u>46,229,069</u>	<u>51,448,073</u>	<u>39,744,003</u>
Capital Grants and Contributions:				
Public Works	948,146	1,644,751	2,574,949	4,313,047
Health	250,000	0	0	0
Subtotal - Capital Grants and Contributions	<u>1,198,146</u>	<u>1,644,751</u>	<u>2,574,949</u>	<u>4,313,047</u>
<i>Total Governmental Activities Program Revenues</i>	<u>78,350,680</u>	<u>66,103,943</u>	<u>70,282,033</u>	<u>60,992,860</u>
Business-Type Activities:				
Charges for Services:				
Sewer	18,665,819	18,908,698	19,345,128	18,724,850
Water	15,670,393	13,928,948	13,163,863	11,466,514
Solid Waste	9,008,959	8,543,204	8,189,531	7,453,091
Subtotal - Charges for Services	<u>43,345,171</u>	<u>41,380,850</u>	<u>40,698,522</u>	<u>37,644,455</u>
Operating Grants and Contributions:				
Sewer	157,308	24,992	106,157	0
Water	120,620	1,032	45,721	0
Solid Waste	0	6,880	8,477	0
Subtotal - Operating Grants and Contributions	<u>277,928</u>	<u>32,904</u>	<u>160,355</u>	<u>0</u>
Capital Grants and Contributions				
Sewer	5,353,017	6,171,468	6,176,930	4,436,295
Water	3,456,972	3,275,505	6,884,300	5,764,109
Solid Waste	0	0	0	0
Subtotal - Capital Grants and Contributions	<u>8,809,989</u>	<u>9,446,973</u>	<u>13,061,230</u>	<u>10,200,404</u>
<i>Total Business-Type Activities Program Revenues</i>	<u>52,433,088</u>	<u>50,860,727</u>	<u>53,920,107</u>	<u>47,844,859</u>
<i>Total Primary Government Program Revenues</i>	<u>\$130,783,768</u>	<u>\$116,964,670</u>	<u>\$124,202,140</u>	<u>\$108,837,719</u>

2018 (1) (2)	2017	2016	2015 (3)	2014	2013
\$5,852,143	\$5,658,466	\$4,987,967	\$5,179,381	\$4,865,065	\$4,743,548
3,065,105	2,748,356	2,764,913	2,216,188	2,689,680	2,551,986
5,098,698	4,837,236	4,071,324	4,226,902	4,168,766	4,472,812
1,420,746	1,111,182	498,960	679,355	1,017,213	1,857,910
506,261	493,605	509,936	484,109	536,051	562,545
2,457,118	1,900,462	1,728,432	1,741,001	1,764,018	1,867,553
94,794	23,535	25,239	40,108	191,730	25,632
69,331	78,482	78,157	69,401	77,314	90,386
18,564,196	16,851,324	14,664,928	14,636,445	15,309,837	16,172,372
99,575	169,643	1,371,973	1,241,089	930,338	930,937
1,726,977	1,758,972	2,083,063	2,040,429	1,896,460	1,925,589
2,690,005	3,075,001	2,641,224	2,773,337	2,240,682	1,799,149
8,601,812	8,166,848	7,990,427	7,892,218	8,115,232	7,719,936
11,721,158	11,005,253	12,179,355	10,982,043	11,824,967	11,019,737
11,792,812	9,117,043	9,428,138	9,388,654	9,392,717	8,665,887
872,553	86,577	353,241	170,512	373,129	403,129
0	0	0	0	0	0
37,504,892	33,379,337	36,047,421	34,488,282	34,773,525	32,464,364
4,017,966	3,869,459	2,001,913	3,329,407	2,503,095	2,387,143
0	0	0	0	0	0
4,017,966	3,869,459	2,001,913	3,329,407	2,503,095	2,387,143
60,087,054	54,100,120	52,714,262	52,454,134	52,586,457	51,023,879
18,726,085	18,169,114	15,035,396	14,856,464	14,472,042	14,276,440
10,696,945	10,528,259	10,042,272	9,199,490	7,617,602	7,723,358
7,191,854	6,784,157	6,089,808	6,716,244	8,460,604	8,231,460
36,614,884	35,481,530	31,167,476	30,772,198	30,550,248	30,231,258
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
2,216,859	3,268,115	6,581,393	6,316,994	5,717,169	4,850,267
1,668,954	1,518,456	4,148,956	5,126,242	1,355,270	1,530,428
0	0	2,763	2,763	0	0
3,885,813	4,786,571	10,733,112	11,445,999	7,072,439	6,380,695
40,500,697	40,268,101	41,900,588	42,218,197	37,622,687	36,611,953
\$100,587,751	\$94,368,221	\$94,614,850	\$94,672,331	\$90,209,144	\$87,635,832

(continued)

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

	2022	2021	2020	2019
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$37,547,588	\$25,092,216	\$30,422,051	\$29,752,085
Judicial	11,163,564	7,132,918	14,929,977	14,558,090
Public Safety	23,728,092	15,113,564	26,657,235	31,398,868
Public Works	10,213,412	8,815,776	11,584,426	12,818,941
Health	28,962,459	22,309,307	25,732,601	31,925,768
Human Services	17,490,458	12,576,592	20,803,880	20,400,212
Economic Developmental and Assistance - Primary Government	1,505,621	767,787	4,658,764	1,186,032
Economic Developmental and Assistance - External Government	3,967,141	399,300	266,300	362,000
Interest	1,009,964	913,039	308,925	354,264
<i>Total Governmental Activities Expenses</i>	<u>135,588,299</u>	<u>93,120,499</u>	<u>135,364,159</u>	<u>142,756,260</u>
Business-Type Activities:				
Sewer	17,937,175	12,667,814	18,822,458	19,840,515
Water	11,164,538	13,508,759	10,475,061	9,396,337
Solid Waste	8,822,153	8,615,028	8,570,361	7,999,327
<i>Total Business-Type Activities Expenses</i>	<u>37,923,866</u>	<u>34,791,601</u>	<u>37,867,880</u>	<u>37,236,179</u>
<i>Total Primary Government Expenses</i>	<u>173,512,165</u>	<u>127,912,100</u>	<u>173,232,039</u>	<u>179,992,439</u>
Net (Expense)/Revenue				
Governmental Activities	(57,237,619)	(27,016,556)	(65,082,126)	(81,763,400)
Business-Type Activities	14,509,222	16,069,126	16,052,227	10,608,680
<i>Total Primary Government Net Expense</i>	<u>(42,728,397)</u>	<u>(10,947,430)</u>	<u>(49,029,899)</u>	<u>(71,154,720)</u>
General Revenues, Transfers and Gain on Sale of Capital Assets				
Governmental Activities				
Taxes:				
Property Taxes Levied For:				
General Purposes	12,224,290	12,572,982	12,367,589	10,513,875
Achievement Center	18,254,244	17,696,240	17,305,070	16,095,625
Convention and Visitors Bureau	457,989	390,408	215,729	430,873
County Home	914,269	921,657	903,093	840,556
DRETAC	352,764	338,374	234,724	280,426
Drug Enforcement	1,663,804	1,612,918	1,580,438	1,470,924
Social Services	5,602,130	5,442,236	5,387,423	0
Debt Service	1,932,352	1,081,074	966,001	679,137
Sales Taxes Levied for:				
General Purposes	17,886,349	16,778,372	14,868,685	14,110,272
Achievement Center	24,059	20,664	17,933	17,108
School Sales Tax	17,883,507	16,776,560	14,864,771	14,107,101
Port Authority	0	0	0	0
Property Transfer Taxes	3,569,963	3,677,547	3,115,731	2,789,322
Grants and Entitlements not Restricted to Specific Programs	7,036,287	6,417,703	5,672,507	4,565,986
Unrestricted Contributions	0	0	0	0
Investment Earnings/Interest	(4,920,743)	(661,801)	3,442,652	4,202,622
Miscellaneous	5,606,988	2,869,793	2,690,029	2,475,054
Transfers	0	0	0	0
<i>Total Governmental Activities</i>	<u>88,488,252</u>	<u>85,934,727</u>	<u>83,632,375</u>	<u>72,578,881</u>
Business-Type Activities				
Investment Earnings/Interest	22,813	0	0	0
Gain on Sale of Capital Assets	0	0	0	0
Equity Gain on Joint Venture	80,956	116,498	35,825	0
Miscellaneous	179,031	619	0	0
Transfers	0	0	0	0
<i>Total Business-Type Activities</i>	<u>282,800</u>	<u>117,117</u>	<u>35,825</u>	<u>0</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>88,771,052</u>	<u>86,051,844</u>	<u>83,668,200</u>	<u>72,578,881</u>
Change in Net Position				
Governmental Activities	31,250,633	58,918,171	18,550,249	(9,184,519)
Business-Type Activities	14,792,022	16,186,243	16,088,052	10,608,680
<i>Total Primary Government Change in Net Position</i>	<u>\$46,042,655</u>	<u>\$75,104,414</u>	<u>\$34,638,301</u>	<u>\$1,424,161</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.

2018 (1) (2)	2017	2016	2015 (3)	2014	2013
\$32,952,597	\$26,949,702	\$26,850,442	\$27,065,557	\$29,280,582	\$22,721,979
12,523,490	12,674,683	11,741,613	10,828,349	11,226,697	10,504,510
26,525,805	26,542,908	22,445,001	21,611,978	20,403,238	19,935,172
9,055,407	9,305,341	9,452,127	11,334,359	11,281,321	9,318,106
30,636,801	28,109,098	26,746,760	25,217,869	26,153,247	23,500,070
19,051,871	18,800,714	17,098,026	16,893,025	16,208,862	14,853,813
944,276	263,233	574,702	337,287	480,672	562,966
242,032	283,444	279,853	281,862	282,105	297,347
279,717	287,249	297,394	291,290	193,361	221,278
132,211,996	123,216,372	115,485,918	113,861,576	115,510,085	101,915,241
21,220,501	17,321,103	19,001,448	18,139,032	18,303,839	17,704,136
9,213,009	9,520,230	10,334,207	9,351,461	8,533,493	8,537,490
8,650,015	7,194,568	6,609,794	6,173,325	8,288,319	7,155,181
39,083,525	34,035,901	35,945,449	33,663,818	35,125,651	33,396,807
171,295,521	157,252,273	151,431,367	147,525,394	150,635,736	135,312,048
(72,124,942)	(69,116,252)	(62,771,656)	(61,407,442)	(62,923,628)	(50,891,362)
1,417,172	6,232,200	5,955,139	8,554,379	2,497,036	3,215,146
(70,707,770)	(62,884,052)	(56,816,517)	(52,853,063)	(60,426,592)	(47,676,216)
10,801,772	10,358,370	9,744,375	9,226,725	9,262,556	9,427,691
16,226,059	15,413,744	15,615,644	14,936,096	14,989,768	15,036,104
0	0	0	0	0	0
834,823	800,731	804,375	773,456	767,968	770,424
288,175	310,488	374,738	373,652	423,613	404,672
1,461,007	1,409,153	1,370,654	1,353,528	1,343,997	1,340,668
0	0	0	0	0	0
538,618	764,510	706,574	824,578	675,639	623,450
13,558,441	13,123,139	12,879,270	12,485,531	11,689,193	10,886,301
17,372	21,229	16,075	13,506	13,474	12,544
13,556,260	13,108,974	12,856,337	12,437,723	11,669,906	10,868,663
0	0	0	535	1,922	0
2,938,887	2,519,872	2,590,112	2,302,491	1,876,448	1,935,556
6,656,517	5,304,972	5,508,104	5,287,419	4,582,953	5,752,786
0	0	0	0	100	0
2,098,764	1,218,661	844,032	796,269	524,188	249,996
1,744,871	2,762,629	3,661,465	3,219,224	2,882,150	2,691,507
0	93,087	0	0	0	0
70,721,566	67,209,559	66,971,755	64,030,733	60,703,875	60,000,362
191	212	0	0	0	0
0	0	0	226,574	0	0
0	0	0	0	0	0
0	308,060	704,014	253,760	315,523	244,862
0	(93,087)	0	0	0	0
191	215,185	704,014	480,334	315,523	244,862
70,721,757	67,424,744	67,675,769	64,511,067	61,019,398	60,245,224
(1,403,376)	(1,906,693)	4,200,099	2,623,291	(2,219,753)	9,109,000
1,417,363	6,447,385	6,659,153	9,034,713	2,812,559	3,460,008
\$13,987	\$4,540,692	\$10,859,252	\$11,658,004	\$592,806	\$12,569,008

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

	2022	2021	2020	2019
General Fund				
Nonspendable	\$4,791,841	\$6,198,742	\$6,472,406	\$6,449,696
Restricted	27,027	41,874	57,656	104,463
Assigned	6,197,133	6,606,349	9,060,433	715,287
Unassigned	15,047,134	16,823,022	12,226,204	9,435,825
Total General Fund	26,063,135	29,669,987	27,816,699	16,705,271
All Other Governmental Funds				
Nonspendable	430,888	500,605	452,064	486,488
Restricted	84,632,346	102,651,082	67,898,004	60,029,466
Committed	520,900	0	0	0
Assigned	5,600,769	6,213,723	2,017,217	370,149
Unassigned (Deficit)	(838,504)	(945,418)	(2,490,735)	(1,549,021)
Total All Other Governmental Funds	90,346,399	108,419,992	67,876,550	59,337,082
Total Governmental Funds	\$116,409,534	\$138,089,979	\$95,693,249	\$76,042,353

2018	2017	2016	2015	2014	2013
\$5,921,556	\$4,380,516	\$164,280	\$147,014	\$190,444	\$132,599
133,244	136,340	142,287	138,738	130,198	129,411
3,716,482	3,220,223	361,869	0	329,517	450,385
6,408,598	1,291,917	9,300,556	7,777,693	6,913,621	7,544,859
16,179,880	9,028,996	9,968,992	8,063,445	7,563,780	8,257,254
346,869	316,836	578,972	633,127	468,279	379,828
57,129,637	59,581,381	56,701,891	51,246,104	46,054,425	47,684,254
0	0	0	0	0	0
116,254	72,542	304,655	419,591	534,747	300,501
(2,296,243)	(1,101,703)	(639,862)	(740,047)	(762,214)	(969,147)
55,296,517	58,869,056	56,945,656	51,558,775	46,295,237	47,395,436
\$71,476,397	\$67,898,052	\$66,914,648	\$59,622,220	\$53,859,017	\$55,652,690

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

	2022	2021	2020	2019
Revenues				
Property and Other Taxes	\$40,565,928	\$39,114,161	\$37,918,976	\$30,333,055
Sales Taxes	35,793,915	33,575,596	29,751,389	28,234,481
Property Transfer Taxes	3,569,963	3,677,547	3,115,731	2,789,322
Charges for Services	16,966,419	15,695,069	14,989,313	14,297,500
Licenses and Permits	1,437,387	1,111,265	1,102,380	1,092,959
Fines, Forfeitures, and Settlements	427,795	406,718	375,849	433,352
Intergovernmental	63,486,084	53,295,010	59,634,581	46,888,889
Special Assessments	306,226	393,300	434,146	479,945
Investment Earnings/Interest	(5,054,215)	(827,088)	3,756,624	4,022,576
Lease Revenue	99,447	0	0	0
Rentals	338,301	603,683	586,357	480,436
Donations	582,096	449,375	351,859	392,525
Other	3,700,862	2,358,961	2,428,007	2,460,154
<i>Total Revenues</i>	<u>162,220,208</u>	<u>149,853,597</u>	<u>154,445,212</u>	<u>131,905,194</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	39,762,136	29,671,286	28,610,703	26,937,035
Judicial	13,852,793	12,319,495	13,715,559	12,109,634
Public Safety	27,424,451	26,992,953	24,982,320	26,233,573
Public Works	12,701,496	10,436,714	10,550,376	10,864,222
Health	31,611,891	27,826,352	24,806,072	26,637,642
Human Services	19,999,592	18,300,227	19,712,474	17,352,386
Economic Development and Assistance	1,509,847	776,709	4,657,740	1,182,848
Capital Outlay	23,311,692	9,671,406	5,513,553	4,403,439
Intergovernmental	3,967,141	399,300	266,300	362,000
Debt Service:				
Principal Retirement	4,650,675	3,211,329	1,173,880	863,993
Capital Appreciation Bond Interest	0	0	0	30,082
Interest	1,210,763	928,700	329,049	374,063
Bond Issuance Costs	0	333,197	0	0
<i>Total Expenditures</i>	<u>180,002,477</u>	<u>140,867,668</u>	<u>134,318,026</u>	<u>127,350,917</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(17,782,269)</u>	<u>8,985,929</u>	<u>20,127,186</u>	<u>4,554,277</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	7,364	11,351	24,681	11,679
Loans Issued	27,000	0	0	0
Inception of Leases	67,460	0	0	0
General Obligation Bonds Issued	0	32,000,000	0	0
Premium on General Obligation Bonds Issued	0	1,399,450	0	0
Transfers In	4,117,110	10,060,159	4,139,673	3,556,657
Transfers Out	(8,117,110)	(10,060,159)	(4,139,673)	(3,556,657)
<i>Total Other Financing Sources (Uses)</i>	<u>(3,898,176)</u>	<u>33,410,801</u>	<u>24,681</u>	<u>11,679</u>
<i>Net Change in Fund Balances</i>	<u>(\$21,680,445)</u>	<u>\$42,396,730</u>	<u>\$20,151,867</u>	<u>\$4,565,956</u>
Debt Service as a Percentage of Noncapital Expenditures	3.8%	3.2%	1.2%	1.0%

2018	2017	2016	2015	2014	2013
\$30,173,294	\$29,235,265	\$28,239,623	\$27,610,091	\$28,003,392	\$27,864,014
27,132,073	26,253,342	25,751,682	24,937,295	23,374,495	21,767,508
2,938,887	2,519,872	2,590,112	2,302,491	1,876,448	1,935,556
16,457,217	15,037,759	13,669,218	14,218,260	14,504,196	14,881,065
9,378	4,667	13,048	11,904	8,950	6,516
579,091	874,764	599,233	529,441	600,058	531,661
47,009,477	42,467,624	43,179,262	42,552,561	40,683,547	39,920,060
442,713	435,477	558,659	548,312	724,542	973,069
2,098,764	1,218,661	844,032	796,269	524,188	249,996
0	0	0	0	0	0
480,285	216,636	215,459	197,722	175,793	174,220
387,199	323,533	373,874	326,832	234,764	210,949
1,744,871	2,762,629	3,661,465	3,219,224	2,882,150	2,691,507
129,453,249	121,350,229	119,695,667	117,250,402	113,592,523	111,206,121
31,338,801	25,626,463	25,540,762	25,670,117	28,461,033	22,131,746
11,972,190	11,176,574	11,243,394	10,909,164	11,205,734	10,802,232
24,319,400	23,387,360	21,026,469	20,991,977	20,219,878	19,838,481
9,005,632	8,628,379	8,185,016	8,714,137	9,861,052	7,990,560
28,684,146	27,159,196	26,380,875	24,508,549	25,740,292	23,288,658
17,971,004	17,247,418	16,630,309	16,170,902	15,615,537	14,843,524
942,868	263,233	574,702	337,287	480,672	562,966
7,338,165	4,006,840	3,607,398	8,391,180	2,687,712	3,567,340
242,032	283,444	279,853	281,862	282,105	297,347
865,456	930,042	925,403	630,686	728,915	927,942
0	0	0	0	0	0
298,636	304,408	312,744	281,338	199,018	229,156
0	0	0	247,383	0	0
132,978,330	119,013,357	114,706,925	117,134,582	115,481,948	104,479,952
(3,525,081)	2,336,872	4,988,742	115,820	(1,889,425)	6,726,169
31,760	0	0	0	14,862	0
0	0	0	0	80,890	0
0	0	0	0	0	0
0	0	1,800,000	5,400,000	0	0
0	0	0	247,383	0	0
2,965,655	2,997,497	1,846,790	1,931,652	2,338,008	2,058,579
(2,965,655)	(2,904,410)	(1,846,790)	(1,931,652)	(2,338,008)	(2,058,579)
31,760	93,087	1,800,000	5,647,383	95,752	0
(\$3,493,321)	\$2,429,959	\$6,788,742	\$5,763,203	(\$1,793,673)	\$6,726,169
0.9%	1.1%	1.1%	0.8%	0.8%	1.1%

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

	2022	2021	2020	2019
Unvoted Millage				
Operating	\$2.160000	\$2.310000	\$2.320000	\$2.350000
Bond	0.340000	0.190000	0.180000	0.150000
Voted Millage - by levy				
2000 Developmental and Disabilities - Continuing				
Residential/Agricultural Real	0.656039	0.659058	0.660902	0.743351
Commercial/Industrial and Public Utility Real	0.689531	0.692228	0.688202	0.745108
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
2010 Developmental and Disabilities - 10 Year				
Residential/Agricultural Real	0.910227	0.914416	0.916975	1.313690
Commercial/Industrial and Public Utility Real	0.997071	1.000970	0.995149	1.077435
General Business and Public Utility Personal	1.120000	1.120000	1.120000	1.120000
2012 Developmental and Disabilities - Continuing				
Residential/Agricultural Real	1.544135	1.551241	1.555583	1.749645
Commercial/Industrial and Public Utility Real	1.691459	1.698075	1.688199	1.827792
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
2007 ANTI-DRUG - 5 Year				
Residential/Agricultural Real	0.284446	0.285755	0.286554	0.322303
Commercial/Industrial and Public Utility Real	0.311584	0.312803	0.310984	0.336698
General Business and Public Utility Personal	0.350000	0.350000	0.350000	0.350000
2007 County Home - 5 Year				
Residential/Agricultural Real	0.162540	0.163288	0.163745	0.184173
Commercial/Industrial and Public Utility Real	0.178048	0.178744	0.177705	0.192399
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	0.882541	0.886603	0.889084	0.000000
Commercial/Industrial and Public Utility Real	0.925411	0.929031	0.923627	0.000000
General Business and Public Utility Personal	1.000000	1.000000	1.000000	0.000000
Total Voted Millage by type of Property				
Residential/Agricultural Real	\$4.439928	\$4.460361	\$4.472843	\$4.313162
Commercial/Industrial and Public Utility Real	4.793104	4.811851	4.783866	4.179432
General Business and Public Utility Personal	5.570000	5.570000	5.570000	4.570000
Total Millage by type of Property				
Residential/Agricultural Real	\$6.939928	\$6.960361	\$6.972843	\$6.813162
Commercial/Industrial and Public Utility Real	7.293104	7.311851	7.283866	6.679432
General Business and Public Utility Personal	8.070000	8.070000	8.070000	7.070000
Total Weighted Average Tax Rate				
	\$7.070000	\$7.090000	\$7.090000	\$6.800000

2018	2017	2016	2015	2014	2013
\$2.380000	\$2.410000	\$2.410000	\$2.410000	\$2.410000	\$2.420000
0.120000	0.090000	0.090000	0.090000	0.090000	0.080000
0.745323	0.747230	0.804211	0.805431	0.807229	0.776301
0.745623	0.733389	0.774542	0.771111	0.764545	0.740169
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
1.034106	1.036752	1.115812	1.117504	1.120000	1.119826
1.078181	1.060491	1.120000	1.120000	1.120000	1.120000
1.120000	1.120000	1.120000	1.120000	1.120000	1.120000
1.754287	1.758776	1.892895	1.895766	1.900000	1.900000
1.829057	1.799047	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.323158	0.323985	0.348691	0.349220	0.350000	0.342930
0.336931	0.331403	0.350000	0.350000	0.350000	0.348651
0.350000	0.350000	0.350000	0.350000	0.350000	0.350000
0.184661	0.185134	0.199252	0.199554	0.200000	0.197425
0.192532	0.189373	0.200000	0.200000	0.200000	0.200000
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
\$4.041535	\$4.051877	\$4.360861	\$4.367475	\$4.377229	\$4.336482
4.182324	4.113703	4.344542	4.341111	4.334545	4.308820
4.570000	4.570000	4.570000	4.570000	4.570000	4.570000
\$6.541535	\$6.551877	\$6.860861	\$6.867475	\$6.877229	\$6.836482
6.682324	6.613703	6.844542	6.841111	6.834545	6.808820
7.070000	7.070000	7.070000	7.070000	7.070000	7.070000
\$6.570000	\$6.580000	\$6.860000	\$6.870000	\$6.870000	\$6.840000

(continued)

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

	2022	2021	2020	2019
Overlapping Rates by Taxing District				
Cities				
Brunswick				
Residential/Agricultural Real	\$3.546454	\$3.547884	\$3.547500	\$3.696346
Commercial/Industrial and Public Utility Real	3.675611	3.679070	3.680661	3.772100
General Business and Public Utility Personal	3.800000	3.800000	3.800000	3.800000
Medina				
Residential/Agricultural Real	5.772712	5.778985	4.783458	5.020574
Commercial/Industrial and Public Utility Real	5.803798	5.836291	4.816353	4.942789
General Business and Public Utility Personal	6.400000	6.400000	5.400000	5.400000
Rittman				
Residential/Agricultural Real	5.782101	5.785318	6.134386	6.145573
Commercial/Industrial and Public Utility Real	5.842966	5.813236	6.290133	6.290717
General Business and Public Utility Personal	6.300000	6.300000	6.300000	6.300000
Wadsworth				
Residential/Agricultural Real	5.864920	4.376355	4.380987	4.685959
Commercial/Industrial and Public Utility Real	6.134648	4.561919	4.531225	4.762165
General Business and Public Utility Personal	6.400000	4.900000	4.900000	4.900000
Villages				
Chippewa Lake				
Residential/Agricultural Real	9.653865	9.700898	9.773054	9.779384
Commercial/Industrial and Public Utility Real	10.751431	10.751431	10.555120	8.655783
General Business and Public Utility Personal	11.600000	11.600000	11.600000	10.600000
Creston				
Residential/Agricultural Real	6.812541	6.814025	7.405074	7.447825
Commercial/Industrial and Public Utility Real	8.027385	7.931453	8.625395	8.595710
General Business and Public Utility Personal	10.400000	10.400000	10.400000	10.400000
Gloria Glens				
Residential/Agricultural Real	11.539475	11.539475	11.539258	13.682659
Commercial/Industrial and Public Utility Real	21.500000	21.500000	21.500000	23.750000
General Business and Public Utility Personal	21.500000	21.500000	21.500000	23.750000
Lodi				
Residential/Agricultural Real	16.776453	16.776701	16.780413	18.385049
Commercial/Industrial and Public Utility Real	17.960140	17.938063	17.937733	18.514870
General Business and Public Utility Personal	19.200000	19.200000	19.200000	19.200000
Seville				
Residential/Agricultural Real	5.433798	5.435200	5.470418	5.893364
Commercial/Industrial and Public Utility Real	5.696448	5.711850	5.592960	5.735728
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Spencer				
Residential/Agricultural Real	9.563171	9.560396	9.607569	10.612683
Commercial/Industrial and Public Utility Real	10.501987	10.587077	10.838515	10.723186
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

2018	2017	2016	2015	2014	2013
\$3.699802	\$3.701780	\$3.796178	\$3.797669	\$2.600000	\$2.600000
3.773328	3.748323	3.794900	3.794258	2.600000	2.600000
3.800000	3.800000	3.800000	3.800000	2.600000	2.600000
5.021331	5.021503	5.172619	5.172139	5.173712	5.087969
4.959918	4.938495	5.005592	4.997952	4.951184	4.872006
5.400000	5.400000	5.400000	5.400000	5.400000	5.400000
6.144177	6.289958	6.300000	6.032365	5.994056	5.488292
6.300000	6.300000	6.300000	6.300000	6.172261	5.704162
6.300000	6.300000	6.300000	6.300000	6.300000	5.800000
4.687735	4.497399	4.687724	5.637517	5.647155	5.572683
4.760518	4.549761	4.700000	5.500465	5.494751	5.469376
4.900000	4.700000	4.700000	5.800000	5.800000	5.800000
9.772893	9.775767	10.534499	10.042767	10.100000	9.335450
8.655783	8.655783	10.600000	10.100000	10.100000	9.778017
10.600000	10.600000	10.600000	10.100000	10.100000	10.100000
7.452818	6.435300	6.452915	6.450890	6.552475	6.556865
8.594855	8.105740	7.992980	7.992980	8.107970	8.085740
10.400000	13.000000	13.000000	13.000000	13.000000	13.000000
13.682659	12.255488	12.840959	12.043301	12.049087	11.832702
23.750000	22.350000	22.350000	23.100000	23.100000	23.100000
23.750000	22.350000	22.350000	23.100000	23.100000	23.100000
18.409687	18.392672	19.192707	15.677874	15.700000	15.508770
18.364654	18.362674	19.200000	15.700000	15.700000	15.700000
19.200000	19.200000	19.200000	15.700000	15.700000	15.700000
5.908286	5.911170	6.101622	6.112310	4.413138	4.351084
8.760036	5.748980	5.849008	5.836784	4.265190	4.230730
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
10.616019	10.565647	10.966568	10.955820	10.949156	10.917140
10.609217	10.912971	11.195816	11.195816	11.195816	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

	2022	2021	2020	2019
Townships				
Brunswick Hills				
Residential/Agricultural Real	\$13.157502	\$12.806926	\$12.806225	\$12.654609
Commercial/Industrial and Public Utility Real	13.676108	13.743587	14.139155	12.861260
General Business and Public Utility Personal	15.550000	15.550000	15.550000	14.350000
Canaan/Creston				
Residential/Agricultural Real	5.216200	5.197425	3.198682	3.210439
Commercial/Industrial and Public Utility Real	5.299181	5.268982	3.448791	3.419517
General Business and Public Utility Personal	6.700000	6.700000	5.200000	5.200000
Chatham				
Residential/Agricultural Real	6.579004	6.605878	6.618676	7.066040
Commercial/Industrial and Public Utility Real	7.370279	7.371775	6.987399	7.181419
General Business and Public Utility Personal	7.500000	7.500000	7.500000	7.500000
Granger				
Residential/Agricultural Real	5.133302	5.145206	5.145484	5.354662
Commercial/Industrial and Public Utility Real	5.275238	5.192000	5.192540	5.442094
General Business and Public Utility Personal	5.600000	5.600000	5.600000	5.600000
Guilford				
Residential/Agricultural Real	6.860215	6.878833	6.906985	7.520741
Commercial/Industrial and Public Utility Real	7.382463	7.400900	7.248397	7.569371
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	4.338422	4.353420	4.379215	4.909168
Commercial/Industrial and Public Utility Real	4.883338	4.901321	4.756973	5.003180
General Business and Public Utility Personal	5.250000	5.250000	5.250000	5.250000
Harrisville				
Residential/Agricultural Real	5.384161	5.385422	5.384832	5.665234
Commercial/Industrial and Public Utility Real	6.680488	6.812723	6.563083	7.060856
General Business and Public Utility Personal	7.500000	7.500000	7.500000	7.500000
Harrisville/Lodi				
Residential/Agricultural Real	1.980816	1.981577	1.981290	2.178042
Commercial/Industrial and Public Utility Real	2.409731	2.454984	2.365681	2.570388
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000
Hinckley				
Residential/Agricultural Real	7.837614	7.865546	7.927127	8.483005
Commercial/Industrial and Public Utility Real	11.014081	11.192792	11.124353	10.910946
General Business and Public Utility Personal	14.050000	14.050000	14.050000	14.050000
Homer				
Residential/Agricultural Real	5.057475	5.055472	5.052168	7.550868
Commercial/Industrial and Public Utility Real	4.776706	5.318499	5.318410	7.900000
General Business and Public Utility Personal	5.400000	5.400000	5.400000	7.900000
Lafayette				
Residential/Agricultural Real	4.880969	4.901044	4.901596	10.507810
Commercial/Industrial and Public Utility Real	4.723189	4.750987	4.910550	10.886436
General Business and Public Utility Personal	5.300000	5.300000	5.300000	11.300000

2018	2017	2016	2015	2014	2013
\$12.667158	\$12.680166	\$10.952432	\$10.993877	\$11.037496	\$10.807988
12.745543	12.748431	10.674401	10.643007	11.255250	11.027918
14.350000	14.350000	11.850000	11.850000	11.850000	11.850000
3.214475	3.196859	3.202606	3.202261	3.541861	3.543553
3.394540	3.388352	3.364155	3.368598	3.449608	3.432496
5.200000	5.200000	5.200000	5.200000	5.200000	5.200000
7.086174	6.806605	6.983553	6.987352	6.990349	7.056459
7.175031	6.776763	6.941275	6.941275	6.861857	6.963565
7.500000	7.200000	7.200000	7.200000	7.200000	7.200000
5.359366	5.353996	5.544980	5.539640	5.546788	5.500034
5.459168	5.421746	5.506888	5.565836	5.527948	5.600000
5.600000	5.600000	5.600000	5.600000	5.600000	5.600000
7.524278	7.524218	7.869771	7.874891	7.876778	7.778803
7.575597	7.572074	7.783303	7.756649	7.762159	7.545386
8.150000	8.150000	8.150000	8.150000	8.150000	8.150000
0.000000	0.000000	0.000000	0.000000	0.000000	0.500000
0.000000	0.000000	0.000000	0.000000	0.000000	0.500000
0.000000	0.000000	0.000000	0.000000	0.000000	0.500000
4.913306	4.913503	5.207775	5.212805	5.214615	5.126152
5.020189	5.012091	5.177281	5.152762	5.159968	5.008861
5.250000	5.250000	5.250000	5.250000	5.250000	5.250000
5.666572	5.851159	5.996022	4.494599	4.495364	4.549321
6.788508	6.354645	6.524006	5.013395	4.980490	4.899055
7.500000	8.000000	8.000000	6.500000	6.500000	6.500000
2.179288	2.364796	2.469757	0.969088	0.969628	0.980487
2.524505	2.591319	2.708542	1.202984	1.182895	1.154020
2.800000	3.300000	3.300000	1.800000	1.800000	1.800000
8.507409	7.518996	7.873218	7.880686	7.899708	7.802371
10.852709	9.775834	10.203936	10.203936	10.221991	9.927080
14.050000	13.050000	13.050000	13.050000	13.050000	13.050000
7.549624	7.558597	7.725631	7.722424	6.888367	7.242776
7.900000	7.900000	7.900000	7.900000	7.834814	7.810337
7.900000	7.900000	7.900000	7.900000	7.900000	7.900000
10.543740	8.129345	8.538222	8.544003	8.556853	8.462241
10.886823	8.577897	8.900000	8.900000	8.900000	8.758929
11.300000	8.900000	8.900000	8.900000	8.900000	8.900000

(continued)

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

	2022	2021	2020	2019
Lafayette/Chippewa Lake Village				
Residential/Agricultural Real	\$0.400000	\$0.400000	\$0.400000	\$5.793765
Commercial/Industrial and Public Utility Real	0.400000	0.400000	0.400000	6.131980
General Business and Public Utility Personal	0.400000	0.400000	0.400000	6.400000
Litchfield				
Residential/Agricultural Real	7.421469	7.430588	7.433092	8.056979
Commercial/Industrial and Public Utility Real	8.505557	8.491771	7.598889	7.887611
General Business and Public Utility Personal	9.900000	9.900000	9.900000	9.900000
Liverpool				
Residential/Agricultural Real	6.438466	4.960301	4.961428	5.212978
Commercial/Industrial and Public Utility Real	6.561452	5.396652	5.397492	5.587553
General Business and Public Utility Personal	7.700000	6.200000	6.200000	6.200000
Medina				
Residential/Agricultural Real	7.475592	7.492130	7.511109	8.146715
Commercial/Industrial and Public Utility Real	7.715069	7.684103	7.756152	8.275174
General Business and Public Utility Personal	8.500000	8.500000	8.500000	8.500000
Montville				
Residential/Agricultural Real	9.381181	9.236991	9.261861	9.892442
Commercial/Industrial and Public Utility Real	8.984749	8.747196	8.772919	9.240796
General Business and Public Utility Personal	11.450000	11.450000	11.450000	11.450000
Sharon				
Residential/Agricultural Real	7.106544	7.091117	7.022777	7.452593
Commercial/Industrial and Public Utility Real	7.152492	7.048499	6.936298	7.457798
General Business and Public Utility Personal	7.500000	7.650000	7.900000	7.900000
Spencer				
Residential/Agricultural Real	5.202268	5.206106	5.205358	5.356206
Commercial/Industrial and Public Utility Real	5.366678	5.378994	5.412202	5.350158
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
Spencer/Spencer Village				
Residential/Agricultural Real	1.702268	1.706106	1.705358	1.856206
Commercial/Industrial and Public Utility Real	1.866678	1.878994	1.912202	1.850158
General Business and Public Utility Personal	2.400000	2.400000	2.400000	2.400000
Wadsworth				
Residential/Agricultural Real	5.616851	5.631437	5.656815	6.012954
Commercial/Industrial and Public Utility Real	6.656365	6.656245	6.667570	7.043530
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
Westfield				
Residential/Agricultural Real	4.900000	4.900000	4.900000	4.900000
Commercial/Industrial and Public Utility Real	4.900000	4.900000	4.900000	4.900000
General Business and Public Utility Personal	4.900000	4.900000	4.900000	4.900000
Westfield/Gloria Glens Village				
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
Westfield/Westfield Center Village				
Residential/Agricultural Real	2.300000	2.300000	2.300000	2.300000
Commercial/Industrial and Public Utility Real	2.300000	2.300000	2.300000	2.300000
General Business and Public Utility Personal	2.300000	2.300000	2.300000	2.300000

2018	2017	2016	2015	2014	2013
\$5.808220	\$3.309641	\$3.545415	\$3.548698	\$3.556863	\$3.462241
6.132204	3.687781	3.900000	3.900000	3.900000	3.758929
6.400000	3.900000	3.900000	3.900000	3.900000	3.900000
8.056373	8.060711	8.372540	8.372203	8.378695	7.339981
7.909531	7.905476	8.290735	8.342675	8.282120	7.541471
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
5.220241	5.227993	5.380517	5.384312	5.390600	5.378914
5.586906	5.514017	5.586297	5.584006	5.575064	5.531299
6.200000	6.200000	6.200000	6.200000	6.200000	6.200000
8.158471	8.078078	8.521476	8.532100	8.538680	8.418508
8.304516	8.164886	8.600000	8.600000	8.600000	8.600000
8.500000	8.600000	8.600000	8.600000	8.600000	8.600000
10.127871	9.169481	9.636871	8.825633	8.842692	8.745453
9.492119	8.538866	9.478680	8.691337	8.697869	8.799197
11.700000	10.700000	10.650000	10.950000	10.950000	10.950000
7.514466	7.552032	7.616596	7.377767	7.394804	7.051533
7.417217	7.466002	7.597904	7.400000	7.400000	6.931454
7.900000	7.900000	7.650000	7.400000	7.400000	7.400000
5.356474	5.353740	5.468108	5.466944	5.462272	5.449344
5.334688	5.375910	5.409232	5.409232	5.409232	5.420868
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
1.856474	1.853740	1.968108	1.966944	1.962272	1.949344
1.834688	1.875910	1.909232	1.909232	1.909232	1.920868
2.400000	2.400000	2.400000	2.400000	2.400000	2.400000
6.015718	6.024766	6.281373	3.293802	3.292918	3.282690
7.082965	7.168020	7.400000	4.399380	4.329528	4.326418
7.400000	7.400000	7.400000	4.400000	4.400000	4.400000
3.000000	3.000000	3.000000	3.000000	3.000000	3.000000
3.000000	3.000000	3.000000	3.000000	3.000000	3.000000
3.000000	3.000000	3.000000	3.000000	3.000000	3.000000
0.000000	0.400000	0.400000	0.400000	0.400000	0.400000
0.000000	0.400000	0.400000	0.400000	0.400000	0.400000
0.000000	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

	2022	2021	2020	2019
York				
Residential/Agricultural Real	\$5.838865	\$5.868724	\$5.872046	\$6.264461
Commercial/Industrial and Public Utility Real	6.411807	6.409380	6.395532	6.609874
General Business and Public Utility Personal	6.700000	6.700000	6.700000	6.700000
Special Districts				
General Health District				
Residential/Agricultural Real	0.518150	0.520535	0.521991	0.587111
Commercial/Industrial and Public Utility Real	0.593113	0.595432	0.591969	0.640917
General Business and Public Utility Personal	0.970000	0.970000	0.970000	0.970000
County Library				
Residential/Agricultural Real	1.787976	1.894065	1.897709	2.050127
Commercial/Industrial and Public Utility Real	1.887894	2.002214	1.998084	2.101300
General Business and Public Utility Personal	2.050000	2.150000	2.150000	2.150000
Medina County Park District				
Residential/Agricultural Real	0.812610	0.816304	0.818003	0.921505
Commercial/Industrial and Public Utility Real	0.888476	0.891653	0.886522	0.962008
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Ella Everhard Library				
Residential/Agricultural Real	2.168947	2.174362	2.178696	2.490689
Commercial/Industrial and Public Utility Real	2.403256	2.329784	2.299071	2.542650
General Business and Public Utility Personal	2.750000	2.750000	2.750000	2.750000
Lafayette Township Fire and Rescue District				
Residential/Agricultural Real	5.079766	5.105039	5.108448	0.000000
Commercial/Industrial and Public Utility Real	5.144820	5.186789	5.415040	0.000000
General Business and Public Utility Personal	6.000000	6.000000	6.000000	0.000000
Spencer Fire District				
Residential/Agricultural Real	2.243636	2.250248	2.248956	2.508849
Commercial/Industrial and Public Utility Real	2.867945	2.892026	2.956963	2.835643
General Business and Public Utility Personal	4.650000	4.650000	4.650000	4.650000
Town and Country Fire District				
Residential/Agricultural Real	4.744154	4.741461	5.117211	5.254592
Commercial/Industrial and Public Utility Real	4.764674	4.990893	5.496678	5.486455
General Business and Public Utility Personal	5.600000	5.600000	5.600000	5.600000
Westfield Fire and Rescue				
Residential/Agricultural Real	2.097752	2.110147	2.132910	2.253595
Commercial/Industrial and Public Utility Real	2.335740	2.329585	2.201180	2.381407
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Harrisville/Lodi Union Cemetery				
Residential/Agricultural Real	0.426045	0.426238	0.426165	0.476037
Commercial/Industrial and Public Utility Real	0.464619	0.474585	0.454918	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Cleveland Metro Parks				
Residential/Agricultural Real	2.150196	2.484851	2.479656	2.482653
Commercial/Industrial and Public Utility Real	2.456294	2.580795	2.574669	2.541737
General Business and Public Utility Personal	2.750000	2.750000	2.750000	2.750000
Wayne County Library				
Residential/Agricultural Real	1.019212	1.019799	1.131987	1.183683
Commercial/Industrial and Public Utility Real	1.127559	1.109787	1.250000	1.300000
General Business and Public Utility Personal	1.250000	1.250000	1.250000	1.300000
Joint Vocational Schools				
Medina				
Residential/Agricultural Real	2.000000	2.000000	2.000000	2.064986
Commercial/Industrial and Public Utility Real	2.000000	2.014982	2.009849	2.162244
General Business and Public Utility Personal	3.050000	3.050000	3.050000	3.050000
Wayne				
Residential/Agricultural Real	2.434055	2.434292	2.489465	2.491147
Commercial/Industrial and Public Utility Real	2.730504	2.682298	3.021399	2.991334
General Business and Public Utility Personal	4.600000	4.600000	4.600000	4.600000

2018	2017	2016	2015	2014	2013
\$6.285829	\$6.303844	\$6.074000	\$6.072587	\$6.099692	\$6.055019
6.691297	6.636584	6.184385	6.181757	6.186446	6.200000
6.700000	6.700000	6.200000	6.200000	6.200000	6.200000
0.588669	0.590175	0.635179	0.636142	0.637563	0.623437
0.641361	0.630838	0.666237	0.664482	0.661123	0.648530
0.970000	0.970000	0.970000	0.970000	0.970000	0.970000
2.054349	2.008286	2.095083	1.847112	1.850000	2.031483
2.104096	2.035793	2.100000	1.850000	1.850000	2.046417
2.150000	2.100000	2.100000	1.850000	1.850000	2.050000
0.923839	0.926251	0.747271	0.748412	0.750000	0.736587
0.962854	0.946926	0.750000	0.750000	0.750000	0.743479
1.000000	1.000000	0.750000	0.750000	0.750000	0.750000
2.491191	2.493591	2.706411	2.710292	2.713246	2.604618
2.542023	2.531634	2.704088	2.679553	2.664827	2.628942
2.750000	2.750000	2.750000	2.750000	2.750000	2.750000
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
2.509311	2.504598	2.701638	2.699631	2.691583	2.669311
2.805392	2.885997	2.951153	2.951153	2.951153	2.973907
4.650000	4.650000	4.650000	4.650000	4.650000	4.650000
5.253196	5.160795	3.763005	3.759385	4.124297	3.815633
5.484212	5.531115	4.098966	4.071618	4.163119	3.708014
5.600000	5.600000	4.300000	4.300000	4.300000	4.300000
2.269225	2.269135	2.399527	2.407460	2.409010	3.818972
2.405837	2.403320	2.500000	2.500000	2.500000	3.703633
2.500000	2.500000	2.500000	2.500000	2.500000	4.300000
0.476353	0.475812	0.000000	0.000000	0.000000	0.000000
0.500000	0.475665	0.000000	0.000000	0.000000	0.000000
0.500000	0.500000	0.000000	0.000000	0.000000	0.000000
2.718302	2.711249	2.711903	2.750000	2.750000	1.850000
2.740335	2.741624	2.750000	2.736822	2.704560	1.791705
2.750000	2.750000	2.750000	2.750000	2.750000	1.850000
1.083771	1.098920	1.099606	1.148648	1.211988	1.211569
1.200000	1.200000	1.200000	1.250000	1.250000	1.250000
1.200000	1.200000	1.200000	1.250000	1.250000	1.250000
2.073283	2.080537	2.231169	2.237148	2.244699	2.169418
2.167253	2.134600	2.249270	2.243758	2.225168	2.148279
3.050000	3.050000	3.050000	3.050000	3.050000	3.050000
2.491189	2.676534	2.679846	2.677416	2.774208	2.778901
2.983005	3.226228	3.223445	3.213302	3.177905	3.168609
4.600000	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

	2022	2021	2020	2019
Out-of-County School Districts				
Norwayne LSD				
Residential/Agricultural Real	\$25.722525	\$25.990034	\$26.414968	\$26.540280
Commercial/Industrial and Public Utility Real	29.395232	30.192080	31.018043	32.655839
General Business and Public Utility Personal	33.700000	34.050000	34.200000	34.250000
Rittman Exempted Village SD				
Residential/Agricultural Real	34.045953	35.047237	36.798540	37.158605
Commercial/Industrial and Public Utility Real	55.082046	55.657536	62.836158	62.980432
General Business and Public Utility Personal	61.000000	62.000000	62.850000	63.150000
Schools				
Black River Local School District				
Residential/Agricultural Real	27.664908	28.388479	28.441528	28.400018
Commercial/Industrial and Public Utility Real	27.688307	28.633501	29.418139	30.067716
General Business and Public Utility Personal	51.300000	52.000000	52.000000	52.900000
Brunswick City School District				
Residential/Agricultural Real	42.550024	37.254851	37.250039	40.176371
Commercial/Industrial and Public Utility Real	42.550026	37.250020	37.250014	39.826911
General Business and Public Utility Personal	72.220000	66.920000	66.920000	68.820000
Buckeye Local School District				
Residential/Agricultural Real	28.200027	30.000028	30.000012	31.409648
Commercial/Industrial and Public Utility Real	30.112709	33.119861	32.880082	35.901317
General Business and Public Utility Personal	63.200000	65.000000	65.000000	66.400000
Cloverleaf Local School District				
Residential/Agricultural Real	28.091522	28.797107	29.050447	30.967719
Commercial/Industrial and Public Utility Real	30.026517	30.789075	30.651159	33.270169
General Business and Public Utility Personal	55.800000	56.500000	56.800000	58.300000
Highland Local School District				
Residential/Agricultural Real	31.178800	33.619440	33.772682	36.106775
Commercial/Industrial and Public Utility Real	29.824884	31.850555	31.736969	34.086910
General Business and Public Utility Personal	74.700000	77.000000	77.000000	77.700000
Medina City School District				
Residential/Agricultural Real	39.065077	39.397753	39.476847	43.534450
Commercial/Industrial and Public Utility Real	44.232087	44.615366	44.578436	47.892517
General Business and Public Utility Personal	90.030000	90.230000	90.230000	90.830000
Wadsworth City School District				
Residential/Agricultural Real	41.448570	37.321581	37.366657	40.612536
Commercial/Industrial and Public Utility Real	47.014615	41.955069	41.595773	44.445291
General Business and Public Utility Personal	82.100000	77.900000	77.900000	77.900000

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

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

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

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

Debt Service levies are designed to raise a fixed amount of revenue each year. A rate is set each year so that when it is applied to the total assessed value, the fixed amount is generated

Source: Medina County Auditor

2018	2017	2016	2015	2014	2013
\$26.550345	\$26.281213	\$26.793820	\$27.183775	\$27.495224	\$27.508533
31.638666	28.565244	29.503737	29.848698	30.273063	30.528010
34.250000	34.250000	34.750000	35.150000	35.350000	35.350000
37.199630	38.285137	38.532640	38.919382	38.032869	37.986763
63.162707	63.399917	63.435134	63.707862	56.242132	56.619339
63.200000	63.500000	63.700000	64.400000	63.350000	63.350000
29.400027	30.100034	30.124066	30.456841	30.788719	23.427586
30.332339	31.249701	31.290257	31.313633	31.272478	23.715195
52.900000	53.600000	53.600000	53.600000	53.600000	46.000000
40.219863	40.548612	41.972246	42.012045	42.063784	39.764891
39.805479	39.824510	40.533230	40.516563	40.759234	39.193430
68.820000	69.120000	69.120000	69.120000	69.120000	68.020000
31.468522	33.026706	34.316835	34.326579	34.383326	33.763515
36.197014	37.254824	37.874892	37.410620	36.911536	36.445443
66.400000	67.900000	67.900000	67.900000	67.900000	67.600000
31.019089	31.731509	32.708652	32.728866	29.248752	29.098742
33.122303	33.284509	34.115479	34.026692	30.442716	28.802548
58.300000	59.000000	59.000000	59.000000	55.500000	55.400000
36.218139	33.922666	35.267830	35.314824	35.386832	36.588019
34.119178	31.746033	32.741698	32.933914	32.619952	33.639923
77.700000	75.300000	75.300000	75.300000	75.300000	76.800000
44.377570	46.190539	48.722699	48.776954	48.839573	42.106354
48.826257	50.022618	52.543504	52.526633	51.999378	45.464973
91.630000	93.330000	93.330000	93.330000	93.330000	87.830000
40.617745	41.742713	43.956812	43.979251	44.027912	42.048792
44.437944	45.416409	47.433855	47.048916	46.817889	45.754917
77.900000	79.000000	79.000000	79.000000	79.000000	78.500000

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

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/Agricultural	Commercial Industrial/PU		Assessed Value	Estimated Actual Value
2022	\$4,905,263,280	\$946,261,770	\$16,718,643,000	\$431,455,990	\$490,290,898
2021	4,829,856,430	933,632,950	16,467,112,514	449,795,850	511,131,648
2020	4,750,901,140	908,996,440	16,171,135,943	411,311,900	467,399,886
2019	4,165,095,010	824,263,230	14,255,309,257	193,275,230	219,630,943
2018	4,097,420,410	806,267,510	14,010,536,914	160,149,510	181,988,080
2017	4,024,883,680	803,897,030	13,796,516,314	154,121,340	175,137,886
2016	3,698,749,970	750,711,820	12,712,747,971	126,330,260	143,557,114
2015	3,654,716,680	731,313,920	12,531,516,000	117,658,680	133,703,045
2014	3,605,916,780	715,621,280	12,347,251,600	105,701,610	120,115,466
2013	3,723,990,570	736,871,530	12,745,320,286	99,869,580	113,488,159

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)
\$6,282,981,040	\$17,208,933,898	36.51%	\$8.07	\$7.07
6,213,285,230	16,978,244,162	36.60	8.07	7.09
6,071,209,480	16,638,535,829	36.49	8.07	7.09
5,182,633,470	14,474,940,200	35.80	7.07	6.80
5,063,837,430	14,192,524,994	35.68	7.07	6.57
4,982,902,050	13,971,654,201	35.66	7.07	6.58
4,575,792,050	12,856,305,085	35.59	7.07	6.86
4,503,689,280	12,665,219,045	35.56	7.07	6.87
4,427,239,670	12,467,367,066	35.51	7.07	6.87
4,560,731,680	12,858,808,445	35.47	7.07	6.84

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
2022	\$44,588,746	\$43,044,434	96.54 %	\$864,124	\$43,908,558	98.47 %
2021	44,114,406	42,121,126	95.48	844,422	42,965,548	97.40
2020	43,146,107	41,506,096	96.20	579,841	42,085,937	97.54
2019	34,123,156	33,571,219	98.38	624,410	34,195,629	100.21
2018	33,371,824	32,619,319	97.75	625,641	33,244,960	99.62
2017	32,882,536	32,243,197	98.06	684,758	32,927,955	100.14
2016	31,412,244	30,735,535	97.85	816,713	31,552,248	100.45
2015	30,957,915	30,183,639	97.50	793,729	30,977,368	100.06
2014	30,454,531	29,720,299	97.59	948,731	30,669,030	100.70
2013	32,962,964	30,190,662	91.59	948,126	31,138,788	94.47

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

2022 and 2013

Taxpayer	2022	
	Real Property Assessed Valuation	Percentage of Total Real Property Assessed Valuation
Nexus Gas Transmission, LLC	\$192,691,540	3.29%
American Transmission Systems, Incorporated	110,112,470	1.88
Ohio Edison Company	63,955,060	1.09
Columbia Gas Transmission	35,840,110	0.61
Ohio Farmers Insurance	26,052,450	0.45
Columbia Gas of Ohio, Incorporated	20,272,360	0.35
Ravago Real Estate USA 2	11,881,590	0.21
Spirit Master Funding X, LLC	11,669,780	0.20
FC Stratford Crossings, LLC	9,625,000	0.16
Medina Care, LLC	7,717,510	0.13
Total Real Property	\$489,817,870	8.37%
Total Real Property Assessed Valuation	\$5,851,525,050	

Taxpayer	2013	
	Real Property Assessed Valuation	Percentage of Total Real Property Assessed Valuation
Ohio Farmers Insurance	\$16,895,120	0.38%
Summa Akron City and St. Thomas Hospitals	7,248,480	0.16
Lodi Station, LLC	6,783,030	0.15
Inland Medina Marketplace, LLC	6,583,070	0.15
Surrey Medwick Acquisition, LLC	6,089,990	0.14
Stratford Crossings, LTD	6,012,820	0.13
MTD Holdings, Incorporated	5,466,540	0.12
Octagon Associates, LTD	5,351,470	0.12
Forest Meadows	4,644,570	0.11
Wal-Mart Real Estate Business Trust	4,541,940	0.10
Total Real Property	\$69,617,030	1.56%
Total Real Property Assessed Valuation	\$4,460,862,100	

Source: Medina County Auditor

Medina County, Ohio
*Ratio of Outstanding Debt to
Total Personal Income and Debt Per Capita
Last Ten Years*

Governmental Activities						
Year	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	OPWC Loans	Leases	Financed Purchases
2022	\$33,309,481	\$0	\$0	\$85,736	\$1,431,431	\$0
2021	37,592,896	30,000	0	61,432	1,625,708	261,242
2020	7,222,560	60,000	0	64,128	0	514,875
2019	8,090,283	140,000	0	66,824	0	761,059
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

(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	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$60,361,377	\$1,283,507	\$0	\$96,471,532	1.28 %	\$526
67,862,187	1,330,893	0	108,764,358	1.55	594
67,907,673	1,434,063	19,042	77,222,341	1.11	418
73,783,322	1,343,613	37,877	84,222,978	1.30	469
76,947,729	1,162,811	56,506	87,376,712	1.43	488
62,595,573	1,249,724	74,931	74,013,651	1.26	415
59,223,038	1,293,180	93,154	71,652,872	1.27	404
64,695,511	832,301	111,178	75,828,113	1.37	430
69,321,028	504,264	129,005	75,130,645	1.39	427
74,613,083	545,227	146,637	81,133,421	1.55	464

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
2022	183,512	\$17,208,933,898	\$33,309,481	0.19 %	\$182
2021	183,092	16,978,244,162	37,592,896	0.22	205
2020	184,670	16,638,535,829	7,222,560	0.04	39
2019	179,746	14,474,940,200	8,090,283	0.06	45
2018	179,146	14,192,524,994	8,923,767	0.06	50
2017	178,371	13,971,654,201	9,732,068	0.07	55
2016	177,221	12,856,305,085	10,602,103	0.08	60
2015	176,395	12,665,219,045	9,677,323	0.08	55
2014	176,029	12,467,367,066	4,583,862	0.04	26
2013	174,915	12,858,808,445	5,122,963	0.04	29

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	
2022	\$18,761,011	\$10,366,504	\$8,394,507	\$4,755,668	\$1,182,547	\$5,938,215	1.41
2021	18,934,309	5,289,497	13,644,812	4,763,208	1,205,244	5,968,452	2.29
2020	19,345,128	11,716,195	7,628,933	4,850,120	1,531,280	6,381,400	1.20
2019	18,724,850	13,039,434	5,685,416	4,796,348	1,674,746	6,471,094	0.88
2018	18,726,085	15,629,066	3,097,019	3,231,507	613,547	3,845,054	0.81
2017	18,193,997	11,815,258	6,378,739	4,641,407	1,051,979	5,693,386	1.12
2016	15,039,728	13,475,302	1,564,426	3,741,686	829,647	4,571,333	0.34
2015	14,857,215	12,283,245	2,573,970	3,552,154	1,064,827	4,616,981	0.56
2014	14,610,609	12,407,576	2,203,033	3,427,861	1,168,973	4,596,834	0.48
2013	14,324,837	11,921,564	2,403,273	3,432,477	1,272,740	4,705,217	0.51

WATER DISTRICT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2022	\$15,752,932	\$7,301,940	\$8,450,992	\$3,600,908	\$735,805	\$4,336,713	1.95
2021	13,929,980	9,829,166	4,100,814	3,186,751	661,798	3,848,549	1.07
2020	13,163,863	6,821,251	6,342,612	3,651,579	808,104	4,459,683	1.42
2019	11,466,514	5,631,484	5,835,030	3,677,445	947,599	4,625,044	1.26
2018	10,697,136	5,267,441	5,429,695	3,563,422	1,083,024	4,646,446	1.17
2017	10,780,938	5,585,927	5,195,011	5,174,789	1,771,745	6,946,534	0.75
2016	10,375,915	5,386,327	4,989,588	3,446,308	1,320,872	4,767,180	1.05
2015	9,374,586	5,219,471	4,155,115	3,385,738	1,669,649	5,055,387	0.82
2014	7,794,558	4,096,980	3,697,578	3,149,923	1,754,233	4,904,156	0.75
2013	7,919,823	4,133,447	3,786,376	2,964,439	1,904,096	4,868,535	0.78

SOLID WASTE MANAGEMENT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2022	\$8,995,885	\$8,454,880	\$541,005	\$133,863	\$55,593	\$189,456	2.86
2021	8,550,084	8,249,399	300,685	169,150	56,466	225,616	1.33
2020	8,189,531	8,263,892	(74,361)	135,315	38,662	173,977	(0.43)
2019	7,453,091	7,703,948	(250,857)	103,120	19,215	122,335	(2.05)
2018	7,191,854	8,353,516	(1,161,662)	97,836	24,499	122,335	(9.50)
2017	6,814,867	6,880,180	(65,313)	137,435	46,068	183,503	(0.36)
2016	6,455,847	6,257,111	198,736	55,560	36,555	92,115	2.16
2015	6,794,157	5,783,831	1,010,326	66,643	27,289	93,932	10.76
2014	8,460,604	7,807,812	652,792	542,756	71,214	613,970	1.06
2013	8,231,460	6,599,687	1,631,773	943,643	125,407	1,069,050	1.53

- (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

	2022	2021	2020	2019
Total Assessed Property Value	<u>\$6,282,981,040</u>	<u>\$6,213,285,230</u>	<u>\$6,071,209,480</u>	<u>\$5,182,633,470</u>
General Bonded Debt Outstanding:				
General Obligation Bonds	\$31,990,000	\$36,085,000	\$7,010,000	\$7,855,000
Special Assessment Bonds	0	30,000	60,000	140,000
Enterprise General Obligation Bonds	0	0	0	0
OWDA Loans	60,361,377	67,862,187	67,907,673	73,783,322
OPWC Loans	1,369,243	1,392,325	1,498,191	1,410,437
Rural Lorain County Waterline Loan	0	0	19,042	37,877
Total Gross Indebtedness	<u>93,720,620</u>	<u>105,369,512</u>	<u>76,494,906</u>	<u>83,226,636</u>
Less:				
Special Assessment Debt	0	(30,000)	(60,000)	(140,000)
Enterprise General Obligation Bonds	0	0	0	0
OWDA Loans - Enterprise Fund Revenue	(60,361,377)	(67,862,187)	(67,907,673)	(73,783,322)
OWDA Loans - Special Assessment Revenue	0	0	0	0
OPWC Loans - Enterprise Fund Revenue	(1,283,507)	(1,330,893)	(1,434,063)	(1,343,613)
Rural Lorain County Waterline Loan	0	0	(19,042)	(37,877)
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	<u>(69,383)</u>	<u>(391,674)</u>	<u>(692,003)</u>	<u>(43,212)</u>
Total Net Debt Applicable to Debt Limit	<u>32,006,353</u>	<u>35,754,758</u>	<u>6,382,125</u>	<u>7,878,612</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>149,574,526</u>	<u>147,832,131</u>	<u>144,280,237</u>	<u>122,065,837</u>
Overall Legal Debt Limit (10 1/2 % of Assessed Valuation)	<u>155,574,526</u>	<u>153,832,131</u>	<u>150,280,237</u>	<u>128,065,837</u>
Legal Debt Margin Within 10 1/2 % Limitations	<u>\$123,568,173</u>	<u>\$118,077,373</u>	<u>\$143,898,112</u>	<u>\$120,187,225</u>
Legal Debt Margin as a Percentage of the Debt Limit	79.43%	76.76%	95.75%	93.85%
Unvoted Debt Limitation (1 % of Assessed Valuation)	<u>\$62,829,810</u>	<u>\$62,132,852</u>	<u>\$60,712,095</u>	<u>\$51,826,335</u>
Total Gross Indebtedness	93,720,620	105,369,512	76,494,906	83,226,636
Less:				
Special Assessment Debt	0	(30,000)	(60,000)	(140,000)
Enterprise General Obligation Bonds	0	0	0	0
OWDA Loans - Enterprise Fund Revenue	(60,361,377)	(67,862,187)	(67,907,673)	(73,783,322)
OWDA Loans - Special Assessment Revenue	0	0	0	0
OPWC Loans - Enterprise Fund Revenue	(1,283,507)	(1,330,893)	(1,434,063)	(1,343,613)
Rural Lorain County Waterline Loan	0	0	(19,042)	(37,877)
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	<u>(69,383)</u>	<u>(391,674)</u>	<u>(692,003)</u>	<u>(43,212)</u>
Net Debt Within 5 1/2 % Limitations	<u>32,006,353</u>	<u>35,754,758</u>	<u>6,382,125</u>	<u>7,878,612</u>
Unvoted Legal Debt Margin Within 5 1/2 % Limitations	<u>\$30,823,457</u>	<u>\$26,378,094</u>	<u>\$54,329,970</u>	<u>\$43,947,723</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	49.06%	42.45%	89.49%	84.80%

2018	2017	2016	2015	2014	2013
<u>\$5,063,837,430</u>	<u>\$4,982,902,050</u>	<u>\$4,575,792,050</u>	<u>\$4,503,689,280</u>	<u>\$4,427,239,670</u>	<u>\$4,560,731,680</u>
\$8,639,918	\$9,429,918	\$10,279,918	\$9,334,918	\$4,484,918	\$5,019,918
215,000	285,000	355,000	420,000	485,000	540,000
0	0	0	0	0	0
76,947,729	62,595,573	59,223,038	64,695,511	69,321,028	74,730,666
1,233,710	1,326,079	1,379,577	924,101	611,750	593,155
56,506	74,931	93,154	111,178	129,005	146,637
<u>87,092,863</u>	<u>73,711,501</u>	<u>71,330,687</u>	<u>75,485,708</u>	<u>75,031,701</u>	<u>81,030,376</u>
(215,000)	(285,000)	(355,000)	(420,000)	(485,000)	(540,000)
0	0	0	0	0	0
(76,947,729)	(62,595,573)	(59,223,038)	(64,695,511)	(69,321,028)	(74,613,083)
0	0	0	0	0	(109,199)
(1,162,811)	(1,249,724)	(1,293,180)	(832,301)	(504,264)	(545,227)
(56,506)	(74,931)	(93,154)	(111,178)	(129,005)	(146,637)
<u>(98,086)</u>	<u>(18,002)</u>	<u>(37,810)</u>	<u>(255,415)</u>	<u>(73,089)</u>	<u>(42,165)</u>
<u>8,612,731</u>	<u>9,488,271</u>	<u>10,328,505</u>	<u>9,171,303</u>	<u>4,519,315</u>	<u>5,034,065</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>119,095,936</u>	<u>117,072,551</u>	<u>106,894,801</u>	<u>105,092,232</u>	<u>103,180,992</u>	<u>106,518,292</u>
<u>125,095,936</u>	<u>123,072,551</u>	<u>112,894,801</u>	<u>111,092,232</u>	<u>109,180,992</u>	<u>112,518,292</u>
<u>\$116,483,205</u>	<u>\$113,584,280</u>	<u>\$102,566,296</u>	<u>\$101,920,929</u>	<u>\$104,661,677</u>	<u>\$107,484,227</u>
93.12%	92.29%	90.85%	91.74%	95.86%	95.53%
<u>\$50,638,374</u>	<u>\$49,829,021</u>	<u>\$45,757,921</u>	<u>\$45,036,893</u>	<u>\$44,272,397</u>	<u>\$45,607,317</u>
87,092,863	73,711,501	71,330,687	75,485,708	75,031,701	81,030,376
(215,000)	(285,000)	(355,000)	(420,000)	(485,000)	(540,000)
0	0	0	0	0	0
(76,947,729)	(62,595,573)	(59,223,038)	(64,695,511)	(69,321,028)	(74,613,083)
0	0	0	0	0	(109,199)
(1,162,811)	(1,249,724)	(1,293,180)	(832,301)	(504,264)	(545,227)
(56,506)	(74,931)	(93,154)	(111,178)	(129,005)	(146,637)
<u>(98,086)</u>	<u>(18,002)</u>	<u>(37,810)</u>	<u>(255,415)</u>	<u>(73,089)</u>	<u>(42,165)</u>
<u>8,612,731</u>	<u>9,488,271</u>	<u>10,328,505</u>	<u>9,171,303</u>	<u>4,519,315</u>	<u>5,034,065</u>
<u>\$42,025,643</u>	<u>\$40,340,750</u>	<u>\$35,429,416</u>	<u>\$35,865,590</u>	<u>\$39,753,082</u>	<u>\$40,573,252</u>
82.99%	80.96%	77.43%	79.64%	89.79%	88.96%

Medina County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2022

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Medina County			
General Obligation Bonds	\$33,309,481	100 %	\$33,309,481
OPWC Loans	85,736	100	85,736
Leases	<u>1,431,431</u>	100	<u>1,431,431</u>
<i>Total Direct - Medina County</i>	<u>34,826,648</u>		<u>34,826,648</u>
Overlapping			
Townships Wholly Within the County	7,390,677	100	7,390,677
Villages Wholly Within the County	7,114,568	100	7,114,568
Cities Wholly Within the County	39,606,660	100	39,606,660
City of Rittman	450,212	3	13,506
School Districts Wholly Within the County	293,416,128	100	293,416,128
Black River Local School District	754,300	42	316,806
Highland Local School District	92,459,901	99	91,535,302
Rittman Exempted Village School District	4,151,415	3	124,542
Norwayne Local School District	7,105,000	8	568,400
Medina County Library	<u>2,970,000</u>	100	<u>2,970,000</u>
<i>Total Overlapping</i>	<u>455,418,861</u>		<u>443,056,589</u>
<i>Totals</i>	<u>\$490,245,509</u>		<u>\$477,883,237</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, 2022.

Source: Medina County Auditor

Medina County, Ohio

Principal Employers

2022 and 2013

2022		
Employer	Employees	Percentage of Total County Employment
Cleveland Clinic	1,695	2.89 %
Westfield Insurance	1,528	2.61
Medina County	1,015	1.73
Discount Drug Mart	926	1.58
MTD Products	822	1.40
Medina City School District	792	1.35
Brunswick City School District	776	1.33
Sandridge Food Corporation	600	1.03
Wadsworth City School District	546	0.93
Carlisle Brake and Friction	400	0.68
Total	9,100	15.53 %
Total Employment within the County	58,610	

2013		
Employer	Employees	Percentage of Total County Employment
Westfield Insurance	1,560	2.99 %
Medina County	1,318	2.53
Medina Hospital	900	1.73
Brunswick City School District	830	1.59
Medina City School District	700	1.34
MTD Products	570	1.09
Sandridge Food Corporation	525	1.01
Wadsworth City School District	500	0.96
Carlisle Brake & Friction	440	0.84
Shiloh Industries	400	0.77
Total	7,743	14.85 %
Total Employment within the County	52,132	

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)
2022	183,512	\$7,542,343,200	\$41,100	\$82,894	42
2021	183,092	7,039,155,032	38,446	77,784	42
2020	184,670	6,978,309,960	37,788	76,600	42
2019	179,746	6,467,081,334	35,979	74,243	42
2018	179,146	6,122,135,404	34,174	71,595	42
2017	178,371	5,870,367,981	32,911	69,319	42
2016	177,221	5,628,538,960	31,760	66,952	40
2015	176,395	5,519,575,945	31,291	66,296	41
2014	176,029	5,405,322,503	30,707	65,951	37
2013	174,915	5,245,001,190	29,986	63,609	40

(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

<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>
48,038	131,897	940	4.0 %	\$6,282,981,040
43,509	130,520	930	3.7	6,213,285,230
36,085	130,636	952	8.1	6,071,209,480
141,274	122,805	926	3.4	5,182,633,470
139,186	118,732	926	4.2	5,063,837,430
138,067	119,329	934	4.0	4,982,902,050
137,073	120,545	932	4.3	4,575,792,050
135,117	115,171	945	3.2	4,503,689,280
133,616	122,788	919	5.0	4,427,239,670
131,557	119,537	939	5.9	4,560,731,680

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

Function/Program	2022	2021	2020	2019
Governmental Activities				
General Government				
Legislative and Executive				
County Offices	143	147	146	147
Real Estate Assessment	9	8	8	5
Delinquent Real Estate Tax Assessment Collections	1	1	1	1
Workforce Development	0	0	0	0
Judicial				
County Offices	125	112	132	124
Community Awareness	0	0	0	0
Child Support Enforcement	28	28	28	27
Public Safety				
County Offices	154	150	151	150
Drug Enforcement	8	7	8	9
Public Works				
County Offices	23	26	26	15
Auto and Gas	37	37	40	45
Health Services				
Developmental Disabilities	137	141	141	138
ADAMH	5	6	6	5
Animal Shelter	4	4	4	4
Human Services				
Transportation	24	23	16	17
Title IV-D	4	6	6	8
Shelter Care	7	8	9	9
Public Assistance	80	78	78	78
Victim Assistance	1	2	2	0
Office for Older Adults	13	11	8	7
County Home	16	15	19	17
Business-Type Activities				
Sewer District	101	98	101	99
Water District	12	14	14	14
Solid Waste	8	8	8	7
Totals	940	930	952	926

Source: Medina County Auditor

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

2018	2017	2016	2015	2014	2013
148	136	127	129	127	135
3	6	4	4	6	5
3	3	4	5	5	6
0	0	0	2	2	2
122	123	120	123	116	115
0	0	0	0	0	0
27	26	27	30	31	31
146	146	143	139	138	139
8	8	8	7	7	7
14	14	14	15	14	15
46	45	45	43	46	47
154	167	181	195	180	186
5	5	5	5	5	5
4	5	5	5	5	4
17	15	15	15	15	15
6	5	5	5	6	6
9	8	8	6	4	4
72	73	73	72	70	69
0	0	0	0	0	0
6	6	5	5	5	6
19	18	18	19	19	20
95	101	103	98	96	99
15	17	16	18	16	18
7	7	6	5	6	5
926	934	932	945	919	939

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

Function/Program	2022	2021	2020	2019
General Government				
Finance Department				
Number of Budget Amendment Resolutions Passed	84	91	80	73
State and Federal Grant Funds Received	\$17,153,253	\$25,907,845	\$23,705,737	\$6,362,424
Transportation				
Number of Trips	59,090	60,628	56,647	37,643
Number of Vehicles	23	23	23	24
Vehicle Miles Per Year	537,473	552,309	717,192	518,112
Accounting				
Agency Ratings - Standard and Poor's	AA+	AA+	AA+	AA+
Agency Ratings - Moody's Financial Services	Aa1	Did not pursue	Aa1	Aa1
Number of Checks/Vouchers Issued	29,693	27,288	28,531	29,357
Amount of Checks Written	\$453,153,126	\$400,496,364	\$390,790,879	\$351,325,488
Number of Receipts Issued	29,145	29,746	31,500	11,186
Number of Budget Adjustments Issued	2,347	2,355	2,792	1,523
Building				
Residential Construction Permits Issued	3,297	3,194	3,210	3,096
Commercial Construction Permits Issued	628	452	385	469
Estimated Value of Construction	\$399,693,536	\$284,284,420	\$249,439,810	\$202,675,003
Number of Permits Issued	3,925	3,646	3,595	3,565
Average Construction Costs of New Homes	\$371,411	\$454,543	\$389,507	\$348,131
Amount of Revenue Generated from Permits	\$1,477,314	\$1,147,706	\$1,123,766	\$1,132,624
Number of Contract Registrations Issued	0	0	0	0
Amount of Revenue Generated from Contract Registrations	\$0	\$0	\$0	\$0
Public Safety				
Sheriff's Department				
Number of Sheriff Promotional Tests Administered	1	12	0	0
Number of Promotions from Sheriff's Certified Lists	6	5	0	0
Total Calls for Services	117,562	129,001	119,262	92,086
Number of Traffic Citations Issued	662	763	609	750
Number of Criminal Arrests	540	298	240	378
Number of Accident Reports Completed	228	108	148	294
Part 1 Offenses (Major Offenses)	251	333	119	668
Sheriff's Department Auxiliary Hours Worked	3,448	2,906	707	693
DUI Arrests	66	61	53	42
Number of Prisoners	1,771	2,224	2,022	4,119
Prisoner Meal Costs	\$284,224	\$207,959	\$213,395	\$299,335
Motor Vehicle Accidents	14	3,801	14	172
Property Damage Accidents	14	2,697	9	122
Gasoline Costs of Fleet	\$193,617	\$134,955	\$85,623	\$112,429
Number of Full-Time Law Enforcement Employees	60	54	56	58
Public Works				
Bridges Replaced	5	7	5	5
Culverts Replaced	26	51	50	31
Miles of Road Maintained	324	324	324	326
Number of Bridges	285	285	292	292
Number of Culverts	1,734	1,734	1,734	1,566
Number of Signals	4	4	4	4
Number of Traffic Signs	7,403	7,837	7,743	7,185
Number of Vehicles	72	72	73	68
Health Department				
Vital Statistics				
Number of Births - Certificates Filed (1)	57	56	42	39
Number of Deaths - Certificates Filed	1,546	1,417	1,467	1,351
Number of Births - Certificates Issued	5,523	6,359	6,593	8,381
Number of Deaths - Certificates Issued	7,575	6,943	6,683	6,135
Burial Permits - Certificates Issued	528	1,114	1,152	1,116
Dog Warden Services Calls Responded To	560	535	816	1,259

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.

2018	2017	2016	2015	2014	2013
77	79	56	59	62	66
\$7,571,655	\$6,398,302	\$8,458,482	\$6,808,052	\$7,870,088	\$7,199,857
76,742	71,548	56,100	63,750	59,585	134,812
26	24	21	21	23	26
516,476	526,743	450,094	497,518	468,660	713,217
AA+	AA	AA	AA	AA	AA
Aa1	Aa1	Aa1	Aa1	Aa1	Aa1
30,649	30,015	31,895	35,540	30,771	30,895
\$341,247,267	\$334,556,970	\$314,680,537	\$311,866,884	\$304,573,073	\$268,490,866
10,994	10,370	9,520	9,023	8,827	9,042
1,706	1,770	2,086	1,494	1,593	1,681
3,327	3,128	3,046	2,838	2,707	2,627
534	583	546	681	565	566
\$198,609,766	\$287,136,833	\$168,532,241	\$223,990,735	\$163,840,071	\$152,531,194
3,861	3,711	3,592	3,519	3,272	3,193
\$277,374	\$306,671	\$276,897	\$303,066	\$291,764	\$270,555
\$1,261,636	\$1,310,974	\$1,241,375	\$1,376,083	\$1,098,089	\$1,072,211
313	414	469	416	447	447
\$31,300	\$41,400	\$46,900	\$41,600	\$44,700	\$44,700
1	1	0	1	0	0
2	0	0	1	0	0
75,443	69,116	64,559	68,371	67,790	74,002
843	826	932	997	554	741
441	229	172	122	161	227
283	249	215	216	74	70
501	622	611	528	225	192
755	1,228	1,131	1,035	1,135	1,976
54	60	55	54	74	100
4,160	3,851	3,622	3,582	3,402	3,428
\$299,894	\$268,331	\$267,393	\$259,451	\$250,272	\$245,481
283	249	72	14	82	70
202	163	143	202	193	178
\$123,636	\$92,498	\$89,948	\$99,330	\$157,149	\$182,758
58	58	54	55	55	55
4	5	2	4	3	2
19	6	11	14	10	7
326	326	326	326	327	327
285	286	286	286	286	286
1,659	1,659	1,659	1,659	1,659	1,659
16	16	16	16	16	16
6,410	6,410	6,410	6,410	6,410	6,410
121	122	122	123	123	123
41	463	848	920	943	906
1,367	1,314	1,222	1,218	1,207	1,139
7,919	6,910	6,112	5,444	5,474	5,730
7,363	6,037	7,127	6,775	5,776	6,321
1,213	1,257	1,002	1,120	1,050	953
1,125	1,258	1,155	2,544	3,108	3,409

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

	2022	2021	2020	2019
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices				
Vehicles	10	13	15	16
Real Estate Assessment				
Vehicles	3	4	4	2
Judicial				
County Offices				
Vehicles	6	5	5	5
Public Safety				
County Offices				
Vehicles	12	11	11	11
Probation Services				
Vehicles	0	0	0	0
Sheriff's Grant				
Vehicles	34	35	33	37
Public Works				
County Engineer				
Vehicles	72	71	72	73
Health Services				
Developmental Disabilities				
Vehicles	10	9	11	13
Dog and Kennel				
Vehicles	2	2	2	2
Human Services				
County Offices				
Vehicles	25	22	22	22
Public Assistance				
Vehicles	1	1	1	1
<i>Business-Type Activities</i>				
Sewer District				
Vehicles	47	49	54	53
Water District				
Vehicles	10	10	10	10
Solid Waste				
Vehicles	8	8	7	7

Source: Medina County Auditor

2018	2017	2016	2015	2014	2013
16	20	21	23	22	23
2	2	2	2	2	2
5	4	4	4	3	3
11	11	11	10	10	10
0	0	0	0	0	0
32	34	32	40	38	37
65	64	66	69	64	62
33	37	37	35	35	34
2	2	3	3	3	3
23	23	23	21	24	26
1	1	1	2	2	2
52	70	64	62	67	71
12	11	11	11	14	14
7	16	15	15	29	29

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OHIO AUDITOR OF STATE KEITH FABER



MEDINA COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 12/19/2023

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Phone: 614-466-4514 or 800-282-0370

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