

Medina County, Ohio



ANNUAL COMPREHENSIVE FINANCIAL REPORT

*FOR THE YEAR ENDED
DECEMBER 31, 2023*

Medina County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2023



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, 2023
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ANTHONY P. CAPRETTA

Medina County Auditor

144 North Broadway St. • Medina, Ohio 44256

December 30, 2024

To the Citizens and Board of Commissioners 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, 2023. 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 complements this letter of transmittal and should be read in conjunction with it.

Profile of the Government

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

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

The County provides its citizens with a wide range of services including general government (both legislative and executive as well as judicial), public safety, public works, health, human services, economic development and assistance, 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.

-v-

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 2023, the population had grown to 184,042. The area is 425 square miles. Medina County includes the entire boundaries of three cities, six villages, and seventeen townships.

Medina County has the fourth lowest poverty rate (only 6.8 percent) in the State and has the fifth highest median family income in Ohio at \$89,968. 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 86 percent of real property taxes are paid by residential/agricultural owners and 14 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. There are nine subdivisions within Medina County that utilize Community Reinvestment Area (CRA) Tax Abatements. This program promotes economic growth and helps the subdivisions designate areas where investment has been discouraged as it encourages the revitalization of existing structures and the development of new ones.

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. All funds, other than custodial funds, are legally required to be budgeted and appropriated, with exception of the convention and visitors bureau and sheriff commissary special revenue funds. 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 2023 operating budget in December of 2022. 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 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 consisted of constructing a new courthouse (Phase 1), and the renovation of the 1841 courthouse. To cover the cost of this project, the County issued \$32 million in bonds dated April 14, 2021. The bond proceeds were utilized for construction costs and for 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. 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 2023, in accordance with the Interim Final Rule, the Commissioners approved and allocated ARPA funding to multiple projects and expended the total amount of \$19,569,427. Many of these projects were completed during 2023 for the benefit of the residents of Medina County and users of Medina County services. By the end of 2023, all but \$1.6 million of the County's total ARPA allocations had been committed or expended.

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 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 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 86,000 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, 2023. 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, 2022. This marked the thirty-eighth 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, 2023

Board of County Commissioners

Colleen Swedyk, President

Stephen Hambley

Aaron Harrison

Anthony Capretta

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

William Hutson

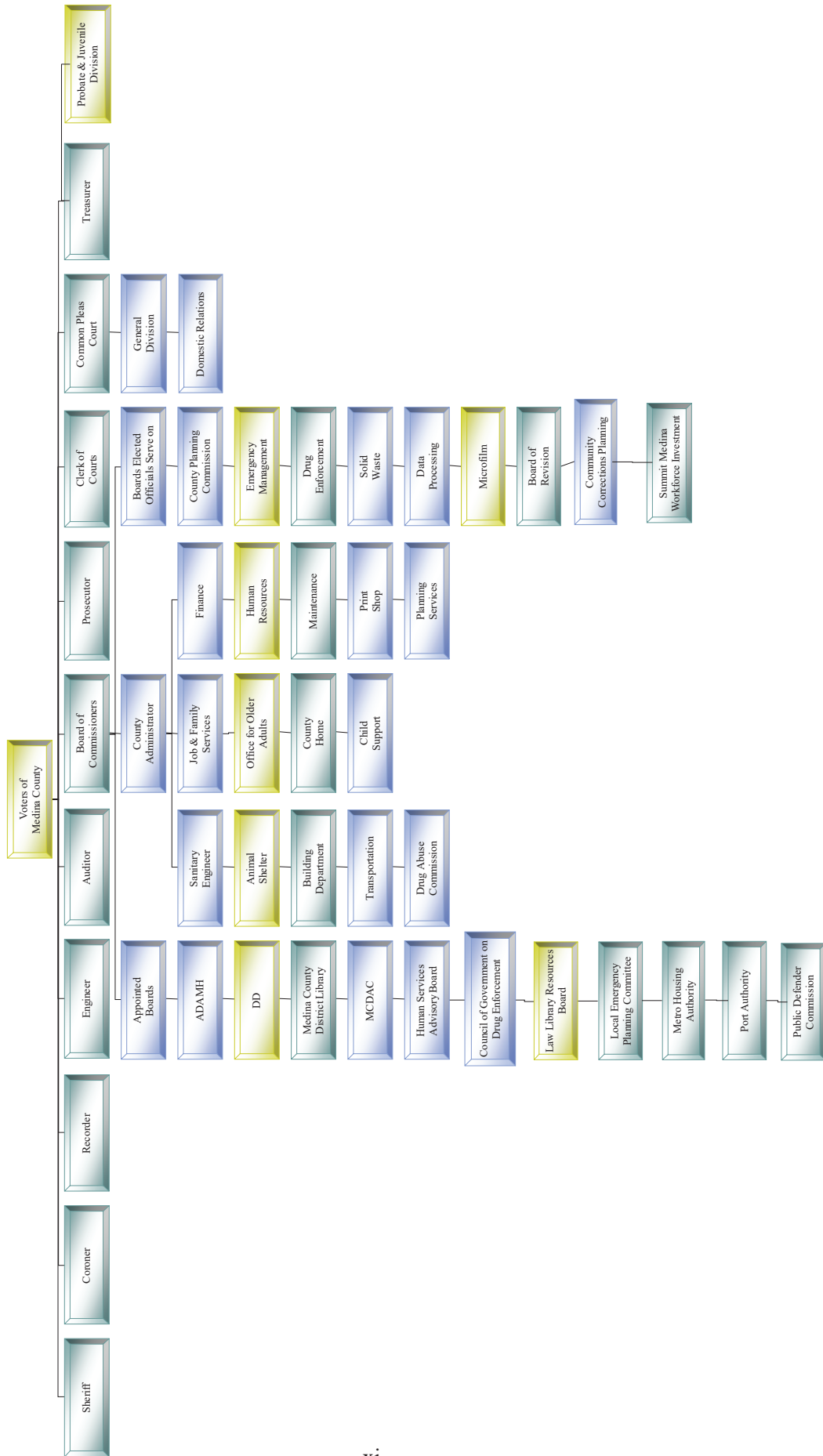
Domestic Relations

Julie A. Schafer

Probate and Juvenile Court

Kevin Dunn

Medina County, Ohio Organizational Chart December 31, 2023





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, 2022

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

OHIO AUDITOR OF STATE KEITH FABER



65 East State 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, 2023, 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 the Medina County, Ohio as of December 31, 2023, 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 3 to the financial statements, the County restated the December 31, 2022 net position of its Governmental Activities, Business-Type Activities, Medina County Sewer District Fund, Medina County Water District Fund, and Solid Waste Management Fund to account for the re-evaluation of governmental and enterprise capital assets. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules 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 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 December 30, 2024, 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

December 30, 2024

Medina County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
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, 2023. 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 2023 are:

- Total net position increased by \$32,285,583 during 2023. Governmental activities had an overall increase of \$26,615,380, primarily due to investment earnings/interest, resulting from the fair value of investments related to the operating portfolio. Business-type activities also experienced an increase of \$5,670,203 due to revenues outpacing expenses.
- County general fund revenues amounted to \$65,574,827 in 2023, with property tax and sales tax revenues making up 49.73 percent of total revenues. Sales tax revenues have grown over the past five years and make up the largest portion (28.04 percent) of general fund revenues.
- The County ended 2023 with a general fund carryover balance of \$28.5 million that covered approximately 50 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, 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, 2023
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 2023?" 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 relationship with the County. The component unit is separate and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.

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Reporting on the County's Most Significant Funds

Fund Financial Statements

The presentation of the County's major funds begins on page 20. Fund financial reports provide detailed information about the County's major funds based on the restrictions on the use of monies. The County has established many funds which account for the multitude of services, facilities and infrastructure provided to our residents; however, these fund financial statements focus on the County's most significant funds. In the case of Medina County, the major funds are the general, achievement center, local fiscal recovery, school sales tax, public assistance, 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 2023 compared to 2022.

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Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2023	Restated 2022	2023	Restated 2022	2023	Restated 2022
Assets						
Current and Other Assets	\$226,313,231	\$216,501,407	\$44,356,341	\$45,217,816	\$270,669,572	\$261,719,223
Net Pension Asset	928,397	1,643,098	124,979	207,988	1,053,376	1,851,086
Net OPEB Asset	208,518	9,623,886	0	1,183,478	208,518	10,807,364
Capital Assets, Net	124,914,470	113,903,967	275,233,864	270,101,526	400,148,334	384,005,493
<i>Total Assets</i>	<i>352,364,616</i>	<i>341,672,358</i>	<i>319,715,184</i>	<i>316,710,808</i>	<i>672,079,800</i>	<i>658,383,166</i>
Deferred Outflows of Resources						
Pension	36,175,199	11,980,418	4,858,307	1,474,836	40,751,187	13,449,670
OPEB	5,465,881	189,535	731,675	36,683	6,194,451	222,043
<i>Total Deferred Outflows of Resources</i>	<i>41,641,080</i>	<i>12,169,953</i>	<i>5,589,982</i>	<i>1,511,519</i>	<i>46,945,638</i>	<i>13,671,713</i>
Liabilities						
Current and Other Liabilities	\$30,688,134	\$37,857,620	\$2,648,753	\$2,650,148	\$33,336,887	\$40,507,768
Long-Term Liabilities:						
Due Within One Year	2,660,083	2,643,893	4,621,682	4,827,250	7,281,765	7,471,143
Due In More Than One Year:						
Net Pension Liability	87,281,700	28,475,565	11,438,652	3,306,286	98,720,352	31,781,851
Net OPEB Liability	1,805,838	0	243,088	0	2,048,926	0
Other Amounts	40,721,560	41,874,224	56,416,066	57,843,932	97,137,626	99,718,156
<i>Total Liabilities</i>	<i>163,157,315</i>	<i>110,851,302</i>	<i>75,368,241</i>	<i>68,627,616</i>	<i>238,525,556</i>	<i>179,478,918</i>
Deferred Inflows of Resources						
Property Taxes	42,873,118	42,079,651	0	0	42,873,118	42,079,651
Leases	532,519	342,539	1,232,242	1,312,813	1,764,761	1,655,352
Pension	1,882,909	32,501,467	44,005	4,143,831	1,644,595	36,639,714
OPEB	776,494	9,899,391	82,795	1,230,387	856,184	11,125,603
<i>Total Deferred Inflows of Resources</i>	<i>46,065,040</i>	<i>84,823,048</i>	<i>1,359,042</i>	<i>6,687,031</i>	<i>47,138,658</i>	<i>91,500,320</i>
Net Position						
Net Investment in Capital Assets	90,525,982	84,027,780	214,695,827	208,438,883	305,221,809	292,466,663
Restricted for:						
Debt Service	3,482,045	3,537,010	0	0	3,482,045	3,537,010
Capital Projects	1,234,504	2,503,891	0	0	1,234,504	2,503,891
Developmentally Disabled Education	35,269,604	30,403,251	0	0	35,269,604	30,403,251
County Schools Permanent Improvements	2,914,800	2,916,438	0	0	2,914,800	2,916,438
Public Assistance	0	70,346	0	0	0	70,346
ADAMH Operations	5,479,632	4,414,824	0	0	5,479,632	4,414,824
Road and Bridge Repairs	12,092,965	11,635,585	0	0	12,092,965	11,635,585
Child Support Enforcement	214,458	268,523	0	0	214,458	268,523
Children's Services	3,232,499	3,270,711	0	0	3,232,499	3,270,711
Community Development	86,481	31,197	0	0	86,481	31,197
Community Oriented Policing Services	142,940	115,862	0	0	142,940	115,862
Community Safety Awareness	107,556	29,254	0	0	107,556	29,254
Computer Upgrades	632,124	774,239	0	0	632,124	774,239
Convention and Visitors Bureau	116,911	109,444	0	0	116,911	109,444
County Home Operations	895,475	437,300	0	0	895,475	437,300
Courthouse Security	1,108,632	1,287,611	0	0	1,108,632	1,287,611
Ditch Maintenance	8,506,991	8,335,924	0	0	8,506,991	8,335,924
Dog and Kennel	267,877	244,879	0	0	267,877	244,879
Drug Enforcement	1,203,278	1,204,386	0	0	1,203,278	1,204,386
Economic Development	305,705	295,571	0	0	305,705	295,571
Emergency Management and Planning	529,523	589,966	0	0	529,523	589,966
Law Library	71,193	92,029	0	0	71,193	92,029
Older Adult Services	1,641,137	1,215,934	0	0	1,641,137	1,215,934
Real Estate Assessments	6,209,602	4,882,095	0	0	6,209,602	4,882,095
Shelter Care and Youth Services	416,687	563,522	0	0	416,687	563,522
Sheriff Operations	2,047,977	404,072	0	0	2,047,977	404,072
Social Services	4,477,735	2,638,135	0	0	4,477,735	2,638,135
Transportation	4,856,606	3,796,522	0	0	4,856,606	3,796,522
Pension Plan	928,397	1,643,098	124,979	207,988	1,053,376	1,851,086
OPEB Plan	208,518	9,623,886	0	1,183,478	208,518	10,807,364
Other Purposes	1,466,093	1,403,125	0	0	1,466,093	1,403,125
Unclaimed Monies	332,205	225,455	0	0	332,205	225,455
Unrestricted (Deficit)	(6,222,791)	(24,823,904)	33,757,077	33,077,331	27,534,286	8,253,427
<i>Total Net Position</i>	<i>\$184,783,341</i>	<i>\$158,167,961</i>	<i>\$248,577,883</i>	<i>\$242,907,680</i>	<i>\$433,361,224</i>	<i>\$401,075,641</i>

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The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2023. 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 2023, primarily due to increases in cash and cash equivalents and capital assets. Capital assets for governmental activities increased primarily due to the County Courthouse project that is in progress, improvements, equipment, and infrastructure additions for culverts. Capital assets for business-type activities increased due to sewer and water line additions.

Total liabilities increased primarily due to increases related to the net pension liability and OPEB liability. The increase in those liabilities relates to the change in assumptions by OPERS. Current and other liabilities decreased due to the decrease in unearned revenue as ARPA money was spent down.

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, 2023 as compared to 2022.

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues						
Program Revenues						
Charges for Services and Assessments	\$20,164,310	\$20,734,940	\$44,166,661	\$43,345,171	\$64,330,971	\$64,080,111
Operating Grants and Contributions	54,953,697	53,694,082	388,524	277,928	55,342,221	53,972,010
Capital Grants and Contributions	3,315,584	1,198,146	3,896,594	8,809,989	7,212,178	10,008,135
Total Program Revenues	78,433,591	75,627,168	48,451,779	52,433,088	126,885,370	128,060,256
General Revenues						
Property and Other Taxes	44,910,993	41,401,842	0	0	44,910,993	41,401,842
Permissive Motor Vehicle License Taxes	2,615,603	2,723,512	0	0	2,615,603	2,723,512
Sales Taxes	36,799,665	35,793,915	0	0	36,799,665	35,793,915
Property Transfer Taxes	2,996,515	3,569,963	0	0	2,996,515	3,569,963
Grants and Entitlements	9,602,696	7,036,287	0	0	9,602,696	7,036,287
Investment Earnings/Interest	9,705,640	(4,920,743)	43,629	22,813	9,749,269	(4,897,930)
Equity Gain in Joint Venture	0	0	159,854	80,956	159,854	80,956
Gain and Sale of Capital Assets	8,963	0	0	0	8,963	0
Miscellaneous	3,716,853	5,606,988	243,601	179,031	3,960,454	5,786,019
Total General Revenues	110,356,928	91,211,764	447,084	282,800	110,804,012	91,494,564
Total Revenues	188,790,519	166,838,932	48,898,863	52,715,888	237,689,382	219,554,820
Program Expenses						
General Government:						
Legislative and Executive	37,336,091	37,547,588	0	0	37,336,091	37,547,588
Judicial	14,774,391	11,163,564	0	0	14,774,391	11,163,564
Public Safety	32,597,561	23,728,092	0	0	32,597,561	23,728,092
Public Works	12,151,475	10,213,412	0	0	12,151,475	10,213,412
Health	29,208,903	28,962,459	0	0	29,208,903	28,962,459
Human Services	25,678,490	17,490,458	0	0	25,678,490	17,490,458
Economic Development and Assistance - Primary Government	1,628,081	1,505,621	0	0	1,628,081	1,505,621
Economic Development and Assistance - External Government	7,723,408	3,967,141	0	0	7,723,408	3,967,141
Interest	1,076,739	1,009,964	0	0	1,076,739	1,009,964
Sewer	0	0	21,490,521	17,937,175	21,490,521	17,937,175
Water	0	0	12,553,857	11,164,538	12,553,857	11,164,538
Solid Waste	0	0	9,184,282	8,822,153	9,184,282	8,822,153
Total Program Expenses	162,175,139	135,588,299	43,228,660	37,923,866	205,403,799	173,512,165
<i>Change in Net Position</i>	<i>26,615,380</i>	<i>31,250,633</i>	<i>5,670,203</i>	<i>14,792,022</i>	<i>32,285,583</i>	<i>46,042,655</i>
Net Position, January 1 (Restated - See Note 3)	158,167,961	126,917,328	242,907,680	228,115,658	401,075,641	355,032,986
Net Position, December 31	\$184,783,341	\$158,167,961	\$248,577,883	\$242,907,680	\$433,361,224	\$401,075,641

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Governmental Activities

The overall financial strength of the County remained stable. Total governmental activities revenue for the County for 2023 increased from 2022. Overall, program revenues increased from the prior year by \$2,806,423, which was primarily due to American Rescue Plan Act (ARPA) grant monies recognized in the current year. General revenues increased over the prior year. The increase was primarily due to increased investment earnings/interest, grants and entitlements, and property tax revenue.

Total 2023 governmental activities expenses for the County increased by \$26,586,840. Most program expenses increased during the year, with most of the increases stemming from a decrease in the negative pension and OPEB expense compared to the prior year due to changes in assumptions with the OPERS plan. For the governmental activities, approximately 48 percent of the expenses were covered by direct charges to users of the services and grants.

Table 3 presents a summary for governmental activities, the total cost of services and the cost of providing these services as of December 31, 2023 as compared to 2022.

Table 3
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2023	2022	2023	2022
General Government:				
Legislative and Executive	\$37,336,091	\$37,547,588	(\$31,477,583)	(\$27,637,888)
Judicial	14,774,391	11,163,564	(9,060,265)	(5,310,175)
Public Safety	32,597,561	23,728,092	(18,429,043)	(8,385,692)
Public Works	12,151,475	10,213,412	(567,916)	(842,652)
Health	29,208,903	28,962,459	(15,651,410)	(16,472,222)
Human Services	25,678,490	17,490,458	(6,680,353)	430,571
Economic Development and Assistance - Primary Government	1,628,081	1,505,621	(552,354)	(519,311)
Economic Development and Assistance - External Government	7,723,408	3,967,141	(245,885)	(213,798)
Interest and Fiscal Charges	1,076,739	1,009,964	(1,076,739)	(1,009,964)
Total	<u>\$162,175,139</u>	<u>\$135,588,299</u>	<u>(\$83,741,548)</u>	<u>(\$59,961,131)</u>

Of the County's \$162,175,139 in governmental expenses, \$78,433,591 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, investment earnings/interest and miscellaneous revenues.

Business-Type Activities

Business-type activities 2023 revenues for the County decreased from 2022. The decrease was largely due to decreased program revenues, as capital grants decreased due to fewer donated lines to the County.

Business-type activities 2023 expenses for the County increased from 2022, primarily due to changes in assumptions with the OPERS net OPEB liability.

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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 \$37,646,563, which included an unassigned fund balance of \$25,245,255, compared to annual expenditures of \$51,782,117. The fund had a positive net change, primarily due to increased investment earnings/interest and a decrease in transfers out to support other programs. Investment earnings/interest increased due to the fair value of investments related to the operating portfolio improving during the year. Overall expenditures were higher than the prior year's level due to higher public safety expenditures due to sheriff salaries that had been previously offset by ARPA monies.

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 increased by \$4.5 million over the prior year due to increased grant funding.

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 expended \$10,112,044 during the year.

The school sales tax revenues increased 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 increase during the year, but also had increased expenditures due primarily to higher contractual services and capital outlay.

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, collectively, increased overall from 2022 to 2023.

Long-term liabilities increased in 2023 due to changes in assumptions with the OPERS plan, which lead to increases in the net pension and net OPEB liabilities.

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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 2023, 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 2023, 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 \$195,600 and increased appropriations and other uses by \$5,835,071.

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 \$54,591,227 and actual revenue collections were \$60,781,334. The increase was due to the receipt of increased revenues of most line items. Actual expenditures were \$3,908,156 less than final budgeted appropriations due to conservative budgeting.

Capital Assets and Debt Administration

Capital Assets

Total capital assets for Medina County as of December 31, 2023, were \$400,148,334, an increase of \$16,142,841 over 2022. The increase was due to additions for both governmental and business-type activities being higher than amounts for depreciation/amortization. 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, \$658,686 in sewer lines and \$1,563,940 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, 2023, Medina County had various general obligation bonds outstanding. 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 2023, Medina County's long-term debt decreased as the County paid down debt while issuing four governmental OPWC loans and four business-type OWDA loans. The governmental loans are being used for various road resurfacing and bridge replacement projects. The business-type loan proceeds are being used for a Medina Road (SR 18) sewer replacement, Sharon Township water and sewer line improvements, water metering infrastructure, 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 \$161,048,647 and an unvoted debt margin of \$47,154,819.

In addition to the above mentioned debt, County long-term obligations include compensated absences, leases, subscriptions, 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 2024 budget was adopted on February 27, 2024. The general fund had an ending 2023 cash balance of \$31,189,253, which was an increase of \$7,331,758, or 30.7 percent, over 2022. Total general fund available resources for 2024, in addition to the carry-forward balance, are estimated at \$59,325,347, of which \$57,695,835 has been appropriated. Historically the County only expends 96 percent of its appropriations and estimates the 2024 ending general fund cash balance will be approximately \$19,161,000. The County continues to be fiscally conservative in its fiscal policies and setting its annual budget, and expects revenue to again exceed expenditures in 2024.

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, 2023, the County expended \$31,936,227 of the bonds issued.

In November of 2023, Medina County residents voted for a renewal of 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 \$5.5 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 2029.

In 2021 and 2022, Medina County received a total of \$34,913,554 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, 2023, the County had committed approximately \$33,328,000 of this amount, with \$10,000,000 being committed to revenue replacement; \$14,938,000 to water, sewer, and broadband infrastructure projects; and \$8,390,000 in response to public health emergency/negative impacts of COVID-19. A total of \$19,569,427 of these commitments have been expended. The County is currently reviewing additional needs within the County before committing the remaining \$1.6 million.

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For the Year Ended December 31, 2023
Unaudited

Medina County's economy continued to strengthen in 2023, with an increasing number of business expansions and a traditionally healthy level of new capital investments. The County's increase in sales tax collections during 2023, increased housing sales, increased real estate values, and increased employment opportunities are reflective of economic growth. The County's average annual unemployment rate for 2023 was 3.7 percent, which is below the State of Ohio's rate of 3.5 percent in 2023, and lower than the County's 2022 annual average unemployment rate of 4 percent. As evidenced by the number of building permits and subplot creations, the County has grown to an estimated 184,042 residents, an increase of 11,710 residents since the 2010 census. In 2023, the County saw the expansion of 296 businesses, which made capital investments totaling approximately \$230 million. These companies announced the creation of nearly 350 new jobs with \$17.5 million in new annual payroll, the retention of 745 existing jobs, and the absorption of just over 791,000 square feet of space. These investments were smaller than was seen in 2022, but the prior year's economic activity reflected pent-up demand following the pandemic that led to historically unusual investments. In 2023, construction began on the expansion of the Medina County Port Authority's fiber network in western Medina County by Medina Fiber, LLC, which was selected in a competitive bid process to utilize grant funding approved by the Medina County Commissioners in a project, that is partnering with Lorain Medina Rural Electric Cooperative (LMRE), to serve residents in LMRE territory with residential broadband services. 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: auditorcapretta@ohmedinaco.org.

Medina County, Ohio
Statement of Net Position
December 31, 2023

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities *	Total *	Medina County Port Authority
Assets				
Equity in Pooled Cash and Cash Equivalents	\$144,527,534	\$32,982,487	\$177,510,021	\$303,112
Cash and Cash Equivalents:				
In Segregated Accounts	808,759	0	808,759	0
With Fiscal Agents	73,105	0	73,105	1,211,513
Material and Supplies Inventory	690,654	633,603	1,324,257	0
Accrued Interest Receivable	942,234	0	942,234	0
Accounts Receivable	2,349,780	4,444,619	6,794,399	203,322
Internal Balances	979,031	(979,031)	0	0
Intergovernmental Receivable	10,944,949	0	10,944,949	4,464,862
Sales Taxes Receivable	6,085,178	0	6,085,178	0
Property and Other Taxes Receivable	47,420,896	0	47,420,896	0
Permissive Motor Vehicle License Taxes Receivable	212,925	0	212,925	0
Special Assessments Receivable	3,294,377	0	3,294,377	0
Leases Receivable	532,519	1,232,242	1,764,761	35,447
Loans Receivable	202,258	0	202,258	0
Loans Receivable from Component Unit	5,540,479	0	5,540,479	0
Interest Receivable from Component Unit	1,708,553	0	1,708,553	0
Equity Interest in Joint Venture	0	6,042,421	6,042,421	0
Net Pension Asset (See Note 25)	928,397	124,979	1,053,376	0
Net OPEB Asset (See Note 26)	208,518	0	208,518	0
Nondepreciable Capital Assets	43,690,118	4,357,627	48,047,745	3,054,280
Depreciable Capital Assets, Net	81,224,352	270,876,237	352,100,589	15,292,647
<i>Total Assets</i>	<u>352,364,616</u>	<u>319,715,184</u>	<u>672,079,800</u>	<u>24,565,183</u>
Deferred Outflows of Resources				
Pension	36,175,199	4,858,307	40,751,187	0
OPEB	5,465,881	731,675	6,194,451	0
<i>Total Deferred Outflows of Resources</i>	<u>41,641,080</u>	<u>5,589,982</u>	<u>46,945,638</u>	<u>0</u>
Liabilities				
Accounts Payable	3,510,158	1,529,384	5,039,542	11,063
Contracts Payable	1,431,233	614,567	2,045,800	4,464,862
Accrued Wages and Benefits	1,315,569	161,871	1,477,440	0
Payroll Withholding Payable	1,683,006	223,541	1,906,547	0
Matured Compensated Absences Payable	7,788	98	7,886	0
Accrued Interest Payable	86,583	0	86,583	0
Intergovernmental Payable	11,082,558	119,292	11,201,850	0
Unearned Revenue	9,860,422	0	9,860,422	0
Loans Payable	369,191	0	369,191	0
Claims Payable	1,341,626	0	1,341,626	0
Long-Term Liabilities:				
Due Within One Year	2,660,083	4,621,682	7,281,765	1,123,921
Due In More Than One Year:				
Net Pension Liability (See Note 25)	87,281,700	11,438,652	98,720,352	0
Net OPEB Liability (See Note 26)	1,805,838	243,088	2,048,926	0
Other Amounts	40,721,560	56,416,066	97,137,626	14,684,032
<i>Total Liabilities</i>	<u>163,157,315</u>	<u>75,368,241</u>	<u>238,525,556</u>	<u>20,283,878</u>
Deferred Inflows of Resources				
Property Taxes	42,873,118	0	42,873,118	0
Leases	532,519	1,232,242	1,764,761	35,017
Pension	1,882,909	44,005	1,644,595	0
OPEB	776,494	82,795	856,184	0
<i>Total Deferred Inflows of Resources</i>	<u>\$46,065,040</u>	<u>\$1,359,042</u>	<u>\$47,138,658</u>	<u>\$35,017</u>

(continued)

Medina County, Ohio
Statement of Net Position (continued)
December 31, 2023

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities *	Total *	Medina County Port Authority
Net Position				
Net Investment in Capital Assets	\$90,525,982	\$214,695,827	\$305,221,809	\$9,887,406
Restricted for:				
Debt Service	3,482,045	0	3,482,045	440,689
Capital Projects	1,234,504	0	1,234,504	0
Developmentally Disabled Education	35,269,604	0	35,269,604	0
County Schools Permanent Improvements	2,914,800	0	2,914,800	0
ADAMH Operations	5,479,632	0	5,479,632	0
Road and Bridge Repairs	12,092,965	0	12,092,965	0
Child Support Enforcement	214,458	0	214,458	0
Children's Services	3,232,499	0	3,232,499	0
Community Development	86,481	0	86,481	0
Community Oriented Policing Services	142,940	0	142,940	0
Community Safety Awareness	107,556	0	107,556	0
Computer Upgrades	632,124	0	632,124	0
Convention and Visitors Bureau	116,911	0	116,911	0
County Home Operations	895,475	0	895,475	0
Courthouse Security	1,108,632	0	1,108,632	0
Ditch Maintenance	8,506,991	0	8,506,991	0
Dog and Kennel	267,877	0	267,877	0
Drug Enforcement	1,203,278	0	1,203,278	0
Economic Development	305,705	0	305,705	0
Emergency Management and Planning	529,523	0	529,523	0
Law Library	71,193	0	71,193	0
Older Adult Services	1,641,137	0	1,641,137	0
Real Estate Assessments	6,209,602	0	6,209,602	0
Shelter Care and Youth Services	416,687	0	416,687	0
Sheriff Operations	2,047,977	0	2,047,977	0
Social Services	4,477,735	0	4,477,735	0
Transportation	4,856,606	0	4,856,606	0
Pension Plan	928,397	124,979	1,053,376	0
OPEB Plan	208,518	0	208,518	0
Other Purposes	1,466,093	0	1,466,093	0
Unclaimed Monies	332,205	0	332,205	0
Unrestricted (Deficit)	(6,222,791)	33,757,077	27,534,286	(6,081,807)
Total Net Position	\$184,783,341	\$248,577,883	\$433,361,224	\$4,246,288

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

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Activities
For the Year Ended December 31, 2023

	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	\$37,336,091	\$5,640,280	\$218,228	\$0
Judicial	14,774,391	2,655,082	3,059,044	0
Public Safety	32,597,561	8,258,245	5,910,273	0
Public Works	12,151,475	725,667	7,542,308	3,315,584
Health	29,208,903	758,937	12,798,556	0
Human Services	25,678,490	2,004,217	16,993,920	0
Economic Development and Assistance:				
Primary Government	1,628,081	27,670	1,048,057	0
External Government	7,723,408	94,212	7,383,311	0
Interest	1,076,739	0	0	0
<i>Total Governmental Activities</i>	<u>162,175,139</u>	<u>20,164,310</u>	<u>54,953,697</u>	<u>3,315,584</u>
Business-Type Activities				
Sewer	21,490,521	20,861,547	136,512	1,588,975
Water	12,553,857	14,369,578	252,012	2,307,619
Solid Waste	9,184,282	8,935,536	0	0
<i>Total Business-Type Activities</i>	<u>43,228,660</u>	<u>44,166,661</u>	<u>388,524</u>	<u>3,896,594</u>
Total Primary Government	<u>\$205,403,799</u>	<u>\$64,330,971</u>	<u>\$55,342,221</u>	<u>\$7,212,178</u>
Component Unit				
Medina County Port Authority	<u>\$2,167,266</u>	<u>\$1,587,158</u>	<u>\$7,906,649</u>	<u>\$0</u>

General Revenues

Property Taxes Levied for:

- General Purposes
- Achievement Center
- ADAMH Board
- Children's Services
- Convention and Visitors Bureau
- County Home
- DRETAC
- Drug Enforcement
- Office for Older Adults
- Debt Service

Permissive Motor Vehicle License Taxes

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

Gain on Sale of Capital Assets

Miscellaneous

Total General Revenues

Change in Net Position

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

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Medina County Port Authority
(\$31,477,583)	\$0	(\$31,477,583)	\$0
(9,060,265)	0	(9,060,265)	0
(18,429,043)	0	(18,429,043)	0
(567,916)	0	(567,916)	0
(15,651,410)	0	(15,651,410)	0
(6,680,353)	0	(6,680,353)	0
(552,354)	0	(552,354)	0
(245,885)	0	(245,885)	0
(1,076,739)	0	(1,076,739)	0
(83,741,548)	0	(83,741,548)	0
0	1,096,513	1,096,513	0
0	4,375,352	4,375,352	0
0	(248,746)	(248,746)	0
0	5,223,119	5,223,119	0
(83,741,548)	5,223,119	(78,518,429)	0
0	0	0	7,326,541
14,640,378	0	14,640,378	0
18,277,442	0	18,277,442	0
1,698,964	0	1,698,964	0
2,831,607	0	2,831,607	0
482,993	0	482,993	0
1,448,163	0	1,448,163	0
378,211	0	378,211	0
1,665,213	0	1,665,213	0
1,132,643	0	1,132,643	0
2,355,379	0	2,355,379	0
2,615,603	0	2,615,603	0
18,386,033	0	18,386,033	0
28,305	0	28,305	0
18,385,327	0	18,385,327	0
2,996,515	0	2,996,515	0
9,602,696	0	9,602,696	0
9,705,640	43,629	9,749,269	96,703
0	159,854	159,854	0
8,963	0	8,963	0
3,716,853	243,601	3,960,454	0
110,356,928	447,084	110,804,012	96,703
26,615,380	5,670,203	32,285,583	7,423,244
158,167,961	242,907,680	401,075,641	(3,176,956)
\$184,783,341	\$248,577,883	\$433,361,224	\$4,246,288

Medina County, Ohio
Balance Sheet
Governmental Funds
December 31, 2023

	General	Achievement Center	Local Fiscal Recovery	School Sales Tax	Public Assistance	Other Governmental Funds	Total Governmental Funds
Assets							
Equity in Pooled Cash and Cash Equivalents	\$26,307,851	\$33,779,797	\$14,958,539	\$4,679,654	\$942,591	\$60,561,941	\$141,230,373
Cash and Cash Equivalents:							
In Segregated Accounts	318,228	0	0	0	0	490,531	808,759
With Fiscal Agents	0	73,105	0	0	0	0	73,105
Materials and Supplies Inventory	93,176	29,379	0	0	0	568,099	690,654
Accrued Interest Receivable	942,234	0	0	0	0	0	942,234
Accounts Receivable	616,320	0	0	0	0	1,733,460	2,349,780
Intergovernmental Receivable	4,260,713	1,658,481	0	0	72,011	4,953,744	10,944,949
Interfund Receivable	2,645,177	19,610	0	0	39,058	90,095	2,793,940
Sales Taxes Receivable	3,042,759	0	0	3,042,419	0	0	6,085,178
Property and Other Taxes Receivable	16,889,367	20,071,762	0	0	0	10,459,767	47,420,896
Permissive Motor Vehicle License Taxes Receivable	0	0	0	0	0	212,925	212,925
Special Assessments Receivable	0	0	0	0	0	3,294,377	3,294,377
Leases Receivable	370,231	162,288	0	0	0	0	532,519
Loans Receivable	0	0	0	0	0	202,258	202,258
Loans Receivable from Component Unit	5,540,479	0	0	0	0	0	5,540,479
Interest Receivable from Component Unit	1,708,553	0	0	0	0	0	1,708,553
Restricted Assets:							
Equity in Pooled Cash and Cash Equivalents	332,205	0	0	0	0	0	332,205
Total Assets	\$63,067,293	\$55,794,422	\$14,958,539	\$7,722,073	\$1,053,660	\$82,567,197	\$225,163,184
Liabilities							
Accounts Payable	\$1,110,264	\$157,205	\$350,049	\$0	\$184,889	\$1,682,260	\$3,484,667
Contracts Payable	201,683	19,970	285,000	0	0	924,580	1,431,233
Accrued Wages and Benefits	734,957	183,381	0	0	126,715	267,005	1,312,058
Payroll Withholding Payable	920,407	267,460	0	0	156,813	328,598	1,673,278
Accrued Interest Payable	0	0	0	0	0	5,834	5,834
Matured Compensated Absences Payable	1,821	0	0	0	0	5,967	7,788
Interfund Payable	32,400	10,936	0	0	83,686	2,690,275	2,817,297
Intergovernmental Payable	1,430,209	160,100	4,463,068	4,807,273	24,076	197,254	11,081,980
Loans Payable	369,191	0	0	0	0	0	369,191
Unearned Revenue	0	0	9,860,422	0	0	0	9,860,422
Total Liabilities	4,800,932	799,052	14,958,539	4,807,273	576,179	6,101,773	32,043,748
Deferred Inflows of Resources							
Property Taxes	15,608,049	17,912,310	0	0	0	9,352,759	42,873,118
Leases	370,231	162,288	0	0	0	0	532,519
Unavailable Revenue	4,641,518	3,674,097	0	0	72,011	9,579,387	17,967,013
Total Deferred Inflows of Resources	20,619,798	21,748,695	0	0	72,011	18,932,146	61,372,650
Fund Balances							
Nonspendable	4,874,476	29,379	0	0	0	568,099	5,471,954
Restricted	22,931	33,217,296	0	2,914,800	405,470	53,234,220	89,794,717
Committed	0	0	0	0	0	263,582	263,582
Assigned	7,503,901	0	0	0	0	4,841,272	12,345,173
Unassigned (Deficit)	25,245,255	0	0	0	0	(1,373,895)	23,871,360
Total Fund Balances	37,646,563	33,246,675	0	2,914,800	405,470	57,533,278	131,746,786
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$63,067,293	\$55,794,422	\$14,958,539	\$7,722,073	\$1,053,660	\$82,567,197	\$225,163,184

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, 2023*

Total Governmental Funds Balances	\$131,746,786
 <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.	124,914,470
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	\$4,427,241
Charges for Services	128,881
Fines, Forfeitures, and Settlements	1,560,096
Intergovernmental	7,885,640
Special Assessments	3,294,377
Loan Interest from Component Unit	670,778
Total	17,967,013
Internal service funds are used by management to charge the costs of insurance and workers' compensation to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position	
Net Position	1,464,620
Internal Balances	1,002,388
Compensated Absences	16,294
Pension Plans	123,709
OPEB Plans	(20,601)
Total	2,586,410
In the statement of activities, interest is accrued on outstanding debt, whereas in governmental fund, an interest expenditure is reported when due	(80,749)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
General Obligation Bonds	(32,579,497)
OPWC Loans	(238,440)
Leases	(1,186,575)
Subscriptions	(631,735)
Compensated Absences	(8,745,396)
Total	(43,381,643)
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	928,397
Deferred Outflows - Pension	36,175,199
Net Pension Liability	(87,281,700)
Deferred Inflows - Pension	(1,882,909)
Total	(52,061,013)
The net OPEB 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 OPEB Asset	208,518
Deferred Outflows - OPEB	5,465,881
Net OPEB Liability	(1,805,838)
Deferred Inflows - OPEB	(776,494)
Total	3,092,067
 <i>Net Position of Governmental Activities</i>	 \$184,783,341

See accompanying notes to the basic financial statement:

Medina County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2023

	General	Achievement Center	Local Fiscal Recovery	School Sales Tax	Public Assistance	Other Governmental Funds	Total Governmental Funds
Revenues							
Property and Other Taxes	\$14,222,777	\$17,663,763	\$0	\$0	\$0	\$11,748,970	\$43,635,510
Sales Taxes	18,386,033	28,305	0	18,385,327	0	0	36,799,665
Property Transfer Taxes	1,998,029	0	0	0	0	998,486	2,996,515
Permissive Motor Vehicle License Taxes	0	0	0	0	0	2,615,603	2,615,603
Charges for Services	10,848,640	13,971	0	0	0	6,933,634	17,796,245
Licenses and Permits	1,199,005	0	0	0	0	0	1,199,005
Fines, Forfeitures, and Settlements	325,767	0	0	0	0	214,716	540,483
Intergovernmental	7,532,280	7,090,414	10,112,044	0	6,846,919	33,990,625	65,572,282
Special Assessments	0	0	0	0	0	296,930	296,930
Investment Earnings/Interest	9,314,832	12,214	0	0	0	245,123	9,572,169
Lease Revenue	103,364	103,666	0	0	0	0	207,030
Rentals	103,552	5,546	0	0	0	282,713	391,811
Donations	8,060	3,862	0	0	5,650	460,606	478,178
Other	1,532,488	843,504	0	0	122,068	967,357	3,465,417
<i>Total Revenues</i>	<u>65,574,827</u>	<u>25,765,245</u>	<u>10,112,044</u>	<u>18,385,327</u>	<u>6,974,637</u>	<u>58,754,763</u>	<u>185,566,843</u>
Expenditures							
Current:							
General Government:							
Legislative and Executive	15,471,672	0	59,806	18,386,965	0	2,146,822	36,065,265
Judicial	10,239,073	0	0	0	0	3,411,674	13,650,747
Public Safety	22,873,612	0	1,323,590	0	0	7,089,879	31,287,081
Public Works	810,184	0	414,199	0	0	9,729,216	10,953,599
Health	0	21,282,221	464	0	0	7,090,565	28,373,250
Human Services	1,712,815	0	930,674	0	7,295,439	14,979,185	24,918,113
Economic Development and Assistance	75,000	0	0	0	0	1,551,945	1,626,945
Capital Outlay	0	0	0	0	0	13,170,407	13,170,407
Intergovernmental	340,097	0	7,383,311	0	0	0	7,723,408
Debt Service:							
Principal Retirement	240,608	640	0	0	0	1,266,106	1,507,354
Interest	19,056	34	0	0	0	1,100,045	1,119,135
<i>Total Expenditures</i>	<u>51,782,117</u>	<u>21,282,895</u>	<u>10,112,044</u>	<u>18,386,965</u>	<u>7,295,439</u>	<u>61,535,844</u>	<u>170,395,304</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>13,792,710</u>	<u>4,482,350</u>	<u>0</u>	<u>(1,638)</u>	<u>(320,802)</u>	<u>(2,781,081)</u>	<u>15,171,539</u>
Other Financing Sources (Uses)							
Sale of Capital Assets	8,963	0	0	0	0	0	8,963
OPWC Loans Issued	0	0	0	0	0	156,750	156,750
Transfers In	323,458	0	0	0	188,010	2,714,145	3,225,613
Transfers Out	(2,541,703)	0	0	0	0	(683,910)	(3,225,613)
<i>Total Other Financing Sources (Uses)</i>	<u>(2,209,282)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>188,010</u>	<u>2,186,985</u>	<u>165,713</u>
<i>Net Change in Fund Balances</i>	<u>11,583,428</u>	<u>4,482,350</u>	<u>0</u>	<u>(1,638)</u>	<u>(132,792)</u>	<u>(594,096)</u>	<u>15,337,252</u>
<i>Fund Balances Beginning 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>58,127,374</u>	<u>116,409,534</u>
<i>Fund Balances End of Year</i>	<u>\$37,646,563</u>	<u>\$33,246,675</u>	<u>\$0</u>	<u>\$2,914,800</u>	<u>\$405,470</u>	<u>\$57,533,278</u>	<u>\$131,746,786</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, 2023*

Net Change in Fund Balances - Total Governmental Funds \$15,337,252

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/amortization in the current period

Capital Assets Additions	\$16,669,737	
Current Year Depreciation/Amortization	(5,659,234)	
Total	11,010,503	11,010,503

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

Delinquent Property Taxes	1,275,483	
Charges for Services	(72,372)	
Fines, Forfeitures, and Settlements	1,551,901	
Intergovernmental	(178,483)	
Special Assessments	(1,746,723)	
Loan Interest from Component Unit	133,471	
Total	963,277	963,277

Other financing sources, such as OPWC loans issued, in the governmental funds increase long-term liabilities in the statement of net position (156,750)

Repayments of bond, loan, lease, and subscription principal are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position 1,507,354

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

Accrued Interest	2,412	
Amortization of Bond Premium	39,984	
Total	42,396	42,396

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. (254,114)

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	(739,491)	
Internal Balances	328,472	
Compensated Absences	2,833	
Pension Plans	123,709	
OPEB Plans	(20,601)	
Total	(305,078)	(305,078)

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

Pension	7,208,058	
OPEB	81,374	
Total	7,289,432	7,289,432

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

Pension	(11,915,554)	
OPEB	3,096,662	
Total	(8,818,892)	(8,818,892)

Change in Net Position of Governmental Activities \$26,615,380

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, 2023

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
Revenues				
Property and Other Taxes	\$12,517,525	\$12,534,431	\$14,293,350	\$1,758,919
Sales Taxes	16,025,980	16,047,626	18,299,540	2,251,914
Property Transfer Taxes	1,749,791	1,752,155	1,998,029	245,874
Charges for Services	10,333,454	10,425,279	10,724,706	299,427
Licenses and Permits	1,055,371	1,056,797	1,205,094	148,297
Fines, Forfeitures, and Settlements	302,278	302,686	345,161	42,475
Intergovernmental	6,523,745	6,566,159	7,222,479	656,320
Interest	4,324,088	4,329,928	4,937,534	607,606
Rentals	188,194	188,449	214,893	26,444
Donations	11,355	12,097	8,060	(4,037)
Other	1,363,846	1,375,620	1,532,488	156,868
<i>Total Revenues</i>	<u>54,395,627</u>	<u>54,591,227</u>	<u>60,781,334</u>	<u>6,190,107</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	13,436,533	14,960,788	13,883,818	1,076,970
Judicial	8,688,966	9,658,411	8,810,931	847,480
Public Safety	16,476,713	18,345,616	17,764,359	581,257
Public Works	501,414	577,144	570,997	6,147
Human Services	2,174,289	2,403,765	2,125,728	278,037
Economic Development and Assistance	67,557	75,000	75,000	0
Employee Fringe Benefits	10,042,097	11,167,794	10,049,529	1,118,265
Intergovernmental	309,725	343,847	343,847	0
Debt Service:				
Principal Retirement	240,608	240,608	240,608	0
Interest	19,056	19,056	19,056	0
<i>Total Expenditures</i>	<u>51,956,958</u>	<u>57,792,029</u>	<u>53,883,873</u>	<u>3,908,156</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,438,669</u>	<u>(3,200,802)</u>	<u>6,897,461</u>	<u>10,098,263</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	8,963	8,963	8,963	0
Transfers In	323,458	323,458	323,458	0
Transfers Out	(7,794,259)	(7,794,259)	(2,582,408)	5,211,851
<i>Total Other Financing Sources (Uses)</i>	<u>(7,461,838)</u>	<u>(7,461,838)</u>	<u>(2,249,987)</u>	<u>5,211,851</u>
<i>Net Change in Fund Balance</i>	(5,023,169)	(10,662,640)	4,647,474	15,310,114
<i>Fund Balance Beginning of Year</i>	21,326,499	21,326,499	21,326,499	0
Prior Year Encumbrances Appropriated	2,530,996	2,530,996	2,530,996	0
<i>Fund Balance End of Year</i>	<u>\$18,834,326</u>	<u>\$13,194,855</u>	<u>\$28,504,969</u>	<u>\$15,310,114</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, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property and Other Taxes	\$16,103,357	\$16,123,492	\$17,736,072	\$1,612,580
Sales Taxes	25,699	25,731	28,305	2,574
Charges for Services	3,972	3,977	4,375	398
Intergovernmental	6,530,539	6,538,703	7,192,668	653,965
Rentals	105,948	106,080	116,690	10,610
Interest	4,300	4,305	4,736	431
Donations	3,506	3,511	3,862	351
Other	765,855	766,812	843,504	76,692
<i>Total Revenues</i>	<u>23,543,176</u>	<u>23,572,611</u>	<u>25,930,212</u>	<u>2,357,601</u>
Expenditures				
Current:				
Health	28,498,166	28,314,185	18,382,334	9,931,851
Employee Fringe Benefits	4,341,612	4,313,584	3,764,316	549,268
Debt Service:				
Principal Retirement	640	640	640	0
Interest	34	34	34	0
<i>Total Expenditures</i>	<u>32,840,452</u>	<u>32,628,443</u>	<u>22,147,324</u>	<u>10,481,119</u>
<i>Net Change in Fund Balance</i>	(9,297,276)	(9,055,832)	3,782,888	12,838,720
<i>Fund Balance Beginning of Year</i>	27,404,585	27,404,585	27,404,585	0
Prior Year Encumbrances Appropriated	<u>953,517</u>	<u>953,517</u>	<u>953,517</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$19,060,826</u></u>	<u><u>\$19,302,270</u></u>	<u><u>\$32,140,990</u></u>	<u><u>\$12,838,720</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
Local Fiscal Recovery Fund
For the Year Ended December 31, 2023

	<u>Budgeted Amounts</u>			Variance with Final Budget
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$5,006	\$115,045	\$0	(\$115,045)
Expenditures				
Current:				
General Government:				
Legislative and Executive	186,446	186,446	67,461	118,985
Public Safety	4,125,446	4,125,446	2,510,124	1,615,322
Public Works	1,215,146	1,215,146	390,120	825,026
Human Services	84,706	84,706	27,171	57,535
Employee Fringe Benefits	7,469,133	7,469,133	2,395,866	5,073,267
Intergovernmental	9,103,883	9,103,883	3,950,709	5,153,174
<i>Total Expenditures</i>	<u>22,184,760</u>	<u>22,184,760</u>	<u>9,341,451</u>	<u>12,843,309</u>
<i>Net Change in Fund Balance</i>	(22,179,754)	(22,069,715)	(9,341,451)	12,728,264
<i>Fund Balance Beginning of Year</i>	19,902,832	19,902,832	19,902,832	0
Prior Year Encumbrances Appropriated	<u>2,171,889</u>	<u>2,171,889</u>	<u>2,171,889</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$105,033)</u>	<u>\$5,006</u>	<u>\$12,733,270</u>	<u>\$12,728,264</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, 2023*

	<u>Budgeted Amounts</u>			Variance with Final Budget
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Sales Taxes	\$18,000,000	\$18,000,000	\$18,298,819	\$298,819
Expenditures				
Current:				
General Government:				
Legislative and Executive	17,000,000	18,255,437	18,255,437	0
<i>Net Change in Fund Balance</i>	1,000,000	(255,437)	43,382	298,819
<i>Fund Balance Beginning of Year</i>	4,636,272	4,636,272	4,636,272	0
<i>Fund Balance End of Year</i>	<u>\$5,636,272</u>	<u>\$4,380,835</u>	<u>\$4,679,654</u>	<u>\$298,819</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, 2023*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$7,240,143	\$7,805,658	\$6,846,918	(\$958,740)
Donations	5,974	6,441	5,650	(791)
Other	91,653	98,812	86,675	(12,137)
<i>Total Revenues</i>	<u>7,337,770</u>	<u>7,910,911</u>	<u>6,939,243</u>	<u>(971,668)</u>
Expenditures				
Current:				
Human Services	5,904,000	6,075,182	5,590,283	484,899
Employee Fringe Benefits	2,328,424	2,375,140	2,190,459	184,681
<i>Total Expenditures</i>	<u>8,232,424</u>	<u>8,450,322</u>	<u>7,780,742</u>	<u>669,580</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(894,654)</u>	<u>(539,411)</u>	<u>(841,499)</u>	<u>(302,088)</u>
Other Financing Sources (Uses)				
Transfers In	188,010	188,010	188,010	0
Transfers Out	(7,286)	(7,286)	0	7,286
<i>Total Other Financing Sources (Uses)</i>	<u>180,724</u>	<u>180,724</u>	<u>188,010</u>	<u>7,286</u>
<i>Net Change in Fund Balance</i>	(713,930)	(358,687)	(653,489)	(294,802)
<i>Fund Balance Beginning of Year</i>	423,750	423,750	423,750	0
Prior Year Encumbrances Appropriated	486,795	486,795	486,795	0
<i>Fund Balance End of Year</i>	<u>\$196,615</u>	<u>\$551,858</u>	<u>\$257,056</u>	<u>(\$294,802)</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2023

	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	\$20,924,533	\$9,982,098	\$2,075,856	\$32,982,487	\$2,964,956
Materials and Supplies Inventory	289,493	340,491	3,619	633,603	0
Accounts Receivable	2,350,349	1,992,704	101,566	4,444,619	0
Interfund Receivable	23,693	0	0	23,693	0
Leases Receivable	0	0	1,232,242	1,232,242	0
<i>Total Current Assets</i>	<u>23,588,068</u>	<u>12,315,293</u>	<u>3,413,283</u>	<u>39,316,644</u>	<u>2,964,956</u>
<i>Noncurrent Assets</i>					
Restricted Assets:					
Net Pension Asset	86,889	30,948	7,142	124,979	5,949
Equity Interest in Joint Venture	0	6,042,421	0	6,042,421	0
Non-Depreciable Capital Assets	2,009,581	1,808,046	540,000	4,357,627	0
Depreciable Capital Assets, Net	150,996,107	109,114,774	10,765,356	270,876,237	0
<i>Total Noncurrent Assets</i>	<u>153,092,577</u>	<u>116,996,189</u>	<u>11,312,498</u>	<u>281,401,264</u>	<u>5,949</u>
<i>Total Assets</i>	<u>176,680,645</u>	<u>129,311,482</u>	<u>14,725,781</u>	<u>320,717,908</u>	<u>2,970,905</u>
Deferred Outflows of Resources					
Pension	3,338,545	1,394,317	506,735	5,239,597	422,280
OPEB	508,346	182,329	43,194	733,869	35,995
<i>Total Deferred Outflows of Resources</i>	<u>3,846,891</u>	<u>1,576,646</u>	<u>549,929</u>	<u>5,973,466</u>	<u>458,275</u>
Liabilities					
<i>Current Liabilities</i>					
Accounts Payable	770,288	682,376	76,720	1,529,384	25,491
Contracts Payable	45,222	0	569,345	614,567	0
Accrued Wages and Benefits	138,563	13,428	9,880	161,871	3,511
Payroll Withholding Payable	152,007	57,901	13,633	223,541	9,728
Interfund Payable	0	336	0	336	0
Matured Compensated Absences Payable	98	0	0	98	0
Intergovernmental Payable	78,639	21,326	19,327	119,292	578
Compensated Absences Payable	89,576	32,768	8	122,352	1,232
OWDA Loans Payable	2,160,527	2,120,993	123,036	4,404,556	0
OPWC Loans Payable	94,774	0	0	94,774	0
Claims Payable	0	0	0	0	1,341,626
<i>Total Current Liabilities</i>	<u>3,529,694</u>	<u>2,929,128</u>	<u>811,949</u>	<u>7,270,771</u>	<u>1,382,166</u>
<i>Long-Term Liabilities (net of current portion)</i>					
Compensated Absences Payable	791,810	67,091	62,497	921,398	15,062
OWDA Loans Payable	31,755,948	17,486,451	5,158,310	54,400,709	0
OPWC Loans Payable	1,093,959	0	0	1,093,959	0
Net Pension Liability	7,952,587	2,832,428	653,637	11,438,652	544,698
Net OPEB Liability	169,006	60,193	13,889	243,088	11,577
<i>Total Long-Term Liabilities</i>	<u>41,763,310</u>	<u>20,446,163</u>	<u>5,888,333</u>	<u>68,097,806</u>	<u>571,337</u>
<i>Total Liabilities</i>	<u>45,293,004</u>	<u>23,375,291</u>	<u>6,700,282</u>	<u>75,368,577</u>	<u>1,953,503</u>
Deferred Inflows of Resources					
Leases	0	0	1,232,242	1,232,242	0
Pension	398,078	18,529	8,688	425,295	7,240
OPEB	60,030	20,377	4,582	84,989	3,817
<i>Total Deferred Inflows of Resources</i>	<u>458,108</u>	<u>38,906</u>	<u>1,245,512</u>	<u>1,742,526</u>	<u>11,057</u>
Net Position					
Net Investment in Capital Assets	117,550,054	91,121,763	6,024,010	214,695,827	0
Restricted for Pension Plan	86,889	30,948	7,142	124,979	5,949
Unrestricted	17,139,481	16,321,220	1,298,764	34,759,465	1,458,671
<i>Total Net Position</i>	<u>\$134,776,424</u>	<u>\$107,473,931</u>	<u>\$7,329,916</u>	<u>249,580,271</u>	<u>\$1,464,620</u>

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

(1,002,388)

Net position of business-type activities

\$248,577,883

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, 2023*

	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	\$20,861,547	\$14,369,578	\$8,854,965	\$44,086,090	\$13,619,791
Other	66,315	177,286	0	243,601	251,436
<i>Total Operating Revenues</i>	<u>20,927,862</u>	<u>14,546,864</u>	<u>8,854,965</u>	<u>44,329,691</u>	<u>13,871,227</u>
Operating Expenses					
Personal Services	6,662,454	2,608,803	692,669	9,963,926	1,048,881
Materials and Supplies	2,540,972	948,865	674,624	4,164,461	792
Contractual Services	3,811,336	3,970,299	7,094,297	14,875,932	2,757,361
Claims	0	0	0	0	12,489,897
Other Operating Expenses	1,036,818	351,676	267,799	1,656,293	313,787
Depreciation	6,099,569	4,056,728	370,999	10,527,296	0
<i>Total Operating Expenses</i>	<u>20,151,149</u>	<u>11,936,371</u>	<u>9,100,388</u>	<u>41,187,908</u>	<u>16,610,718</u>
<i>Operating Income (Loss)</i>	<u>776,713</u>	<u>2,610,493</u>	<u>(245,423)</u>	<u>3,141,783</u>	<u>(2,739,491)</u>
Non-Operating Revenues (Expenses)					
Lease Revenue	0	0	80,571	80,571	0
Investment Earnings/Interest	0	0	43,629	43,629	0
Federal and State Subsidies	136,512	252,012	0	388,524	2,000,000
Equity Gain in Joint Venture	0	159,854	0	159,854	0
Interest Expense	(1,058,197)	(590,238)	(63,845)	(1,712,280)	0
<i>Total Non-Operating Revenue (Expense)</i>	<u>(921,685)</u>	<u>(178,372)</u>	<u>60,355</u>	<u>(1,039,702)</u>	<u>2,000,000</u>
<i>Income (Loss) Before Capital Contributions</i>	<u>(144,972)</u>	<u>2,432,121</u>	<u>(185,068)</u>	<u>2,102,081</u>	<u>(739,491)</u>
Capital Contributions	<u>1,588,975</u>	<u>2,307,619</u>	<u>0</u>	<u>3,896,594</u>	<u>0</u>
<i>Change in Net Position</i>	<u>1,444,003</u>	<u>4,739,740</u>	<u>(185,068)</u>	<u>5,998,675</u>	<u>(739,491)</u>
<i>Net Position Beginning of Year - Restated (See Note 3)</i>	<u>133,332,421</u>	<u>102,734,191</u>	<u>7,514,984</u>	<u>243,581,596</u>	<u>2,204,111</u>
<i>Net Position End of Year</i>	<u>\$134,776,424</u>	<u>\$107,473,931</u>	<u>\$7,329,916</u>	<u>249,580,271</u>	<u>\$1,464,620</u>
Some amounts reported for business-type activities in the statement of activities are different because their share of the change in internal service fund assets and liabilities is included.				<u>(328,472)</u>	
Change in net position of business-type activities				<u>\$5,670,203</u>	

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023

	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	\$20,612,959	\$14,355,550	\$9,353,080	\$44,321,589	\$0
Cash Received from Interfund Services Provided	0	0	0	0	13,620,255
Other Cash Receipts	66,315	177,286	0	243,601	251,436
Cash Paid to Employees	(6,676,465)	(2,436,289)	(557,930)	(9,670,684)	(944,539)
Cash Paid to Suppliers for Goods and Services	(6,554,418)	(5,286,162)	(7,744,806)	(19,585,386)	(2,744,449)
Cash Paid for Claims	0	0	0	0	(11,904,389)
Other Cash Payments	(1,036,818)	(351,676)	(267,799)	(1,656,293)	(313,787)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>6,411,573</u>	<u>6,458,709</u>	<u>782,545</u>	<u>13,652,827</u>	<u>(2,035,473)</u>
Cash Flows from Noncapital Financing Activities					
Receipts from Federal and State Subsidies	136,512	252,012	0	388,524	2,000,000
Lease Revenue	0	0	80,571	80,571	0
Lease Interest	0	0	43,629	43,629	0
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>136,512</u>	<u>252,012</u>	<u>124,200</u>	<u>512,724</u>	<u>2,000,000</u>
Cash Flows from Capital and Related Financing Activities					
Capital Contributions	930,289	743,679	0	1,673,968	0
Payments for Capital Acquisition	(4,325,243)	(5,741,743)	(2,843,742)	(12,910,728)	0
OWDA Loans Issued	651,429	135,564	2,687,671	3,474,664	0
Principal Paid on OWDA Loans	(2,123,551)	(2,787,245)	(119,980)	(5,030,776)	0
Interest Paid on OWDA Loans	(1,058,197)	(590,238)	(63,845)	(1,712,280)	0
Principal Paid on OPWC Loans	(94,774)	0	0	(94,774)	0
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(6,020,047)</u>	<u>(8,239,983)</u>	<u>(339,896)</u>	<u>(14,599,926)</u>	<u>0</u>
Increase (Decrease) in Cash and Cash Equivalents	528,038	(1,529,262)	566,849	(434,375)	(35,473)
<i>Cash and Cash Equivalents Beginning 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>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$20,924,533</u>	<u>\$9,982,098</u>	<u>\$2,075,856</u>	<u>\$32,982,487</u>	<u>\$2,964,956</u>

(continued)

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2023

	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)	\$776,713	\$2,610,493	(\$245,423)	\$3,141,783	(\$2,739,491)
<i>Adjustments:</i>					
Depreciation	6,099,569	4,056,728	370,999	10,527,296	0
<i>(Increase) Decrease in Assets:</i>					
Materials and Supplies Inventory	(10,417)	(46,524)	(3,619)	(60,560)	0
Accounts Receivable	(236,100)	(11,315)	498,115	250,700	0
Interfund Receivable	(12,488)	0	0	(12,488)	0
Net Pension Asset	10,125	823	(1,324)	9,624	(1,103)
<i>(Increase) Decrease in Deferred Outflows:</i>					
Pension	1,418,614	643,034	271,677	2,333,325	226,399
OPEB	362,267	127,248	28,662	518,177	23,886
<i>Increase (Decrease) in Liabilities:</i>					
Accounts Payable	(251,984)	(205,314)	(502,954)	(960,252)	11,920
Contracts Payable	21,925	(69,294)	569,345	521,976	0
Accrued Wages and Benefits	8,909	1,879	1,928	12,716	1,539
Payroll Withholding Payable	6,056	8,411	2,815	17,282	3
Interfund Payable	(77)	336	0	259	0
Matured Compensated Absences Payable	(2,466)	0	0	(2,466)	0
Intergovernmental Payable	(25,850)	(52,424)	(38,657)	(116,931)	(893)
Compensated Absences Payable	11,360	(179)	6,271	17,452	2,833
Claims Payable	0	0	0	0	585,508
Net Pension Liability	312,801	43,454	(26,899)	329,356	(22,417)
Net OPEB Liability	(3,743)	(1,876)	(729)	(6,348)	(607)
<i>Increase (Decrease) in Deferred Inflows:</i>					
Pension	(1,427,626)	(417,595)	(95,006)	(1,940,227)	(79,170)
OPEB	(646,015)	(229,176)	(52,656)	(927,847)	(43,880)
<i>Total Adjustments</i>	<u>5,634,860</u>	<u>3,848,216</u>	<u>1,027,968</u>	<u>10,511,044</u>	<u>704,018</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$6,411,573</u>	<u>\$6,458,709</u>	<u>\$782,545</u>	<u>\$13,652,827</u>	<u>(\$2,035,473)</u>

Noncash Activities:

During 2023, the Medina County Sewer District received donated capital assets from developers in the amount of \$658,686 and the Medina County Water District received donated capital assets from developers in the amount of \$1,563,940. These amounts are included in capital contributions.

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

At December 31, 2023, the Medina County Sewer District and Medina County Water District had accounts payable related to the acquisition of capital assets of \$350,426 and \$193,613, respectively.

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2023

Assets

Equity in Pooled Cash and Cash Equivalents	\$33,145,124
Cash and Cash Equivalents in Segregated Accounts	2,524,976
Intergovernmental Receivable	4,422,513
Property and Other Taxes Receivable	315,537,065
Permissive Motor Vehicle License Taxes Receivable	47,245
Special Assessments Receivable	<u>1,871,757</u>

Total Assets 357,548,680

Liabilities

Accounts Payable and Other Liabilities	1,485,458
Intergovernmental Payable	<u>16,221,330</u>

Total Liabilities 17,706,788

Deferred Inflows of Resources

Property Taxes	<u>285,781,320</u>
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Net Position

Restricted for:	
Individuals, Organizations and Other Governments	<u>\$54,060,572</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, 2023

Additions	
Intergovernmental	\$11,570,319
Amounts Received as Fiscal Agent	25,297,318
Licenses, Permits and Fees for Other Governments	660,119
Fines and Forfeitures for Other Governments and Individuals	100,376,359
Property Tax and Special Assessment Collections for Other Governments	311,644,840
Amounts Received for Others	148,515
	<u>449,697,470</u>
 <i>Total Additions</i>	
Deductions	
Distributions of State Funds to Other Governments	11,559,226
Distributions as Fiscal Agent	22,267,777
Licenses, Permits and Fees Distributions to Other Governments	657,251
Fines and Forfeitures Distributions to Other Governments and Individuals	629,848
Property Tax and Special Assessment Distributions to Other Governments	304,564,021
Distributions to State	99,791,939
	<u>439,470,062</u>
 <i>Total Deductions</i>	
 <i>Net Change in Fiduciary Net Position</i>	 10,227,408
 <i>Net Position Beginning of Year</i>	 43,833,164
	<u>43,833,164</u>
 <i>Net Position End of Year</i>	 \$54,060,572
	<u>\$54,060,572</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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, 2023

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 as follows, 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 29.

Note 2 – Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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 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, 2023

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

The other governmental funds of the County account for grants and other resources whose use is restricted, committed, 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, 2023

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.

Reclassifications

Certain amounts in the prior year financial statements have been reclassified to conform with the presentation in the current year financial statements.

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

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

Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net 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, 2023, but which were levied to finance 2024 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, forfeitures and settlements, 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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

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

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

The convention and visitors bureau and sheriff commissary special revenue funds do not have any budgetary activity in 2023; 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 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 2023, 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, private export funding 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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

For 2023, 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 appreciated. STAR Ohio reserves the right to limit the transaction to \$250 million per day.

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 2023 amounted to \$9,314,832 which includes \$8,103,313 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. Restricted assets in the enterprise fund represents amounts held in trust by the pension plan 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 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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

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

Description	Estimated Lives
Buildings (includes Sewer and Water plants)	50 years
Improvements, Other than Buildings	50 years
Equipment	3 - 20 years
Bridges	50 years
Roads	5 - 30 years
Culverts	50 years
Signals	15 years
Intangible Right to Use Leases	2 - 20 years
Subscription Assets	5 years
Water Lines	50 years
Sewer Lines	50 years

The County is reporting intangible right to use assets related to lease assets and subscription assets. The lease assets include buildings and equipment and represent nonfinancial assets which are being utilized for a period of time through leases from another entity. Subscription assets represent intangible right to use assets related to the use of another party's IT software. These intangible right to use are assets being amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

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

Contributions of Capital

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

Interfund Balances

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

Medina County, Ohio
Notes to the Basic Financial Statements
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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.

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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 and amortization, 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 plans represent the corresponding restricted asset amounts held in trust by the pension plans for future benefits.

Fund Balance

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

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

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

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

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the Commissioners. In the general fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by County Resolution, or by State Statute. State statute authorized the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioners assigned fund balance to cover a gap between 2024’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.

Medina County, Ohio
Notes to the Basic Financial Statements
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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.

Unearned Revenue

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. The County recognizes unearned revenue for intergovernmental revenue from grants received before the eligibility requirements are met.

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

Interfund Activity

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

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

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

Premiums

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

Estimates

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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Leases and SBITAs

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.

The County is reporting Subscription-Based Information Technology Arrangements (SBITAs) for various noncancellable IT software contracts. At the commencement of the subscription term, the County initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of the subscription payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for subscription payments made at the commencement of the subscription term, plus certain initial implementation costs. Subsequently, the subscription asset is amortized in a systematic and rational manner over the shorter of the subscription term or the useful life of the underlying IT asset. Subscription assets are reported with other capital assets and subscription payables are reported with long-term debt on the statement of net position.

Note 3 – Change in Accounting Principles and Restatement of Net Position

Change in Accounting Principles

For 2023, the County implemented Governmental Accounting Standards Board (GASB) No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, and GASB Statement No. 99, *Omnibus 2022*.

GASB Statement 94 improves financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). The County did not have any arrangements that met the GASB 94 definition of a PPP or an APA.

GASB Statement 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). These changes were incorporated in the County's 2023 financial statements. The County recognized \$1,200,187 in subscriptions payable at January 1, 2023, which was offset by the subscription asset.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

GASB Statement 99 addresses various issues including items related to leases, PPPs, and SBITAs. The requirements related to PPPs and SBITAs were incorporated with the corresponding GASB 94 and GASB 96 changes identified above.

For 2023, the County also implemented the guidance in GASB’s Implementation Guide No. 2021-1, *Implementation Guidance Update—2021* (other than question 5.1).

Restatement of Net Position

During 2023, the County re-evaluated capital assets, which lead to a restatement of \$7,417,652 for governmental assets and (\$28,466,050) for enterprise assets. This had the following effect on net position:

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Net Position at December 31, 2022	\$150,750,309	\$271,373,730	\$422,124,039
Adjustment:			
Capital Assets	7,417,652	(28,466,050)	(21,048,398)
Restated Net Position at January 1, 2023	\$158,167,961	\$242,907,680	\$401,075,641

	Business-Type Activities				Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Solid Waste Management	Total	
Net Position at December 31, 2022	\$150,116,614	\$114,329,140	\$7,601,892	\$272,047,646	\$2,204,111
Adjustment:					
Capital Assets	(16,784,193)	(11,594,949)	(86,908)	(28,466,050)	0
Restated Net Position at January 1, 2023	\$133,332,421	\$102,734,191	\$7,514,984	243,581,596	\$2,204,111
			Internal Activity	(673,916)	
			Restated Net Position at January 1, 2023	\$242,907,680	

Note 4 – Accountability and Compliance

Accountability

The following funds had a deficit fund balance as of December 31, 2023:

<i>Special Revenue Funds:</i>	
Community Housing Improvement	\$66,068
Coronavirus Relief	166,169
Ohio Criminal Justice Service	195,447
Safe Communities	19,348
Sheriff Special Projects	313,676
Title IV-D	182,853
 <i>Debt Service Fund:</i>	
Special Assessment Bond Retirement	430,334

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

Compliance

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

<i>Special Revenue Funds:</i>	
Coronavirus Relief	\$148,378
Ohio Criminal Justice Service	193,723
Safe Communities	23,574
Sheriff Special Projects	308,169
Title IV-D	158,677
Victim Assistance	9,803
<i>Debt Service Fund:</i>	
Special Assessment Bond Retirement	11,959

These cash deficits are a result of monies being expended with the expectation that the County will be reimbursed during 2024.

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, 2023

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	\$11,583,428	\$4,482,350	\$0	(\$1,638)	(\$132,792)
Net Adjustment for Revenue Accruals	(765,415)	164,967	(10,112,044)	(86,508)	(35,393)
Beginning Fair Value Adjustment for Investments	(7,500,341)	0	0	0	0
Ending Fair Value Adjustment for Investments	3,458,392	0	0	0	0
Beginning Unrecorded Cash	159,403	0	0	0	60
Ending Unrecorded Cash	(145,532)	0	0	0	(61)
Net Adjustment for Expenditure Accruals	541,823	(138,446)	2,995,862	131,528	43,358
Encumbrances	(2,684,284)	(725,983)	(2,225,269)	0	(528,661)
Budget Basis	<u>\$4,647,474</u>	<u>\$3,782,888</u>	<u>(\$9,341,451)</u>	<u>\$43,382</u>	<u>(\$653,489)</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;
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;

Medina County, Ohio
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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.

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, 2023, \$1,540,944 of the County's total bank balance of \$33,820,358 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:

Medina County, Ohio
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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, 2023, the County's Achievement Center special revenue fund had a cash balance of \$73,105 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, 2023, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Standard & Poor's Rating	Percent of Total Investments
Amortized Cost:				
Commercial Paper	\$9,461,550	Less than one year	A-1/A-1+	5.07 %
Net Asset Value Per Share:				
STAR Ohio	7,213,072	Less than one year	AAAm	N/A
Fair Value - Level 1 Inputs:				
Money Market Accounts	257,486	Less than one year	N/A	N/A
Fair Value - Level 2 Inputs:				
Federal National Mortgage Association Bonds	7,171,800	Less than two years	AA+	N/A
Federal Home Loan Bank Bonds	33,800,984	Less than five years	AA+	18.10
Federal Farm Credit Bank Bonds	42,558,461	Less than five years	AA+	22.79
Federal Home Loan Mortgage Corporation Bonds	7,021,931	Less than two years	AA+	N/A
Federal Agricultural Mortgage Corporation Bonds	14,247,677	Less than five years	AA+	7.63
Private Export Funding Corporation Bonds	535,338	Less than five years	AA+	N/A
Tennessee Valley Authority Power Bonds	1,115,630	Less than five years	AA+	N/A
Negotiable Certificates of Deposit	7,683,720	Less than five years	N/A	N/A
United States Treasury Notes	44,218,310	Less than five years	AA+	23.68
Foreign Holdings	1,680,377	Less than five years	N/A	N/A
Corporate Holdings	6,385,475	Less than two years	A-/AA+	N/A
Municipal Holdings	3,404,288	Less than three years	SP-1+/AAA	N/A
Total Investments	<u>\$186,756,099</u>			

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The preceding chart identifies the County's recurring fair value measurements as of December 31, 2023. 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).

Medina County, Ohio
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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 statistical rating organization and that the money market mutual fund be rated in the highest category at the time of purchase by at least one nationally recognized statistical rating organization. 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, Private Export Funding Corporation Bonds, Tennessee Valley Authority Power Bonds, and United States Treasury Notes all carry a rating of AA+ by Standard & Poor's. Corporate holdings carry a rating of A- to AA+ and municipal holdings carry a rating of SP-1+ to AAA. Money market accounts, negotiable certificates of deposit, and foreign 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 2023 for real and public utility property taxes represents collections of 2022 taxes.

2023 real property taxes were levied after October 1, 2023, on the assessed value as of January 1, 2023, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2023 real property taxes are collected in and intended to finance 2024.

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. 2023 public utility property taxes which became a lien December 31, 2022, are levied after October 1, 2023, and are collected in 2024 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2023, was \$8.15 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2023 property tax receipts were based are as follows:

Medina County, Ohio
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Category	Assessed Value
Real Estate	
Residential/Agricultural	\$6,216,284,530
Other Real Estate	1,019,543,310
Personal Property	
Public Utility	457,094,030
Total Valuation	\$7,692,921,870

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, 2023, and for which there is an enforceable claim. In governmental funds, the portion of the receivable not levied to finance 2023 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 2023.

Note 9 – Receivables

Receivables at December 31, 2023, 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, permissive motor vehicle licenses taxes, opioid settlement monies, 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, opioid settlement monies, 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 \$2,997,447 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$100,937.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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 \$8,545,000. The total amount contributed by the general fund of the County was \$7,249,032 at December 31, 2023, 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, 2023 includes accumulated interest of \$1,708,553, of which \$1,229,433 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 \$202,258, of which \$130,042 is due in more than one year.

A summary of the principal items of intergovernmental receivables follows:

Governmental Activities:	
Homestead and Rollback	\$2,256,341
Motor Vehicle License Registration	1,526,847
Gasoline Tax	1,525,125
Casino Monies	1,319,319
Local Government	994,467
Board of Elections	661,741
Transportation Program Grants	617,910
Sheriff Department	479,145
Achievement Center Grants	469,171
Cents Per Gallon	236,822
Miscellaneous	193,190
Auto Title	153,318
Coronavirus Relief Grants	148,379
Office for Older Adults Grants	99,655
Community Development Grants and Subsidies	89,835
Public Assistance Grants	72,011
Safe Communities Grants	30,193
ADAMH Grants	14,400
Victim Assistance Grants and Subsidies	12,563
Ohio Department of Transportation Grants and Subsidies	11,700
Municipal Fine Distribution	11,093
Delinquent Advertising	5,020
Children's Services Grants and Subsidies	4,740
Community Oriented Policing Services Grants	4,329
Auto and Gas	2,937
Community Housing Improvement Grants and Subsidies	2,719
Community Safety Awareness Grants	1,979
<i>Total Governmental Activities</i>	\$10,944,949

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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 \$370,231 in the general fund, \$162,288 in the achievement fund, and \$1,232,242 in the solid waste enterprise fund at December 31, 2023. These amounts represent the discounted future lease payments. This discount is being amortized using the interest method. For 2023, the County recognized lease revenue of \$103,364 and interest revenue of \$7,977 in the general fund, lease revenue of \$103,666 and interest revenue of \$7,478 in the achievement center fund, and lease revenue of \$80,571 and interest revenue of \$43,629 in the solid waste enterprise fund related to lease payments received. These lease revenue amounts exclude short-term leases. 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; a receivable from the Community Action Wayne/Medina and receives monthly payments of \$2,722 related to the lease of office space, which commenced in 2023 for four years; a receivable from the Medina Metropolitan Housing Authority and receives monthly payments of \$1,998 related to the lease of office space, which commenced in 2023 for two years; a receivable from the United States Department of Agriculture and receives monthly payments of \$6,695 related to the lease of office space, which commenced in 2023 for three 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 amounts receivable is as follows:

Year	General		Achievement Center		Solid Waste	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$153,158	\$10,122	\$107,266	\$3,878	\$87,785	\$40,762
2025	125,600	5,389	55,022	550	95,404	37,642
2026	91,473	1,447	0	0	103,448	34,255
2027	0	0	0	0	111,936	30,586
2028	0	0	0	0	120,891	26,619
2029-2033	0	0	0	0	712,778	62,130
Total	\$370,231	\$16,958	\$162,288	\$4,428	\$1,232,242	\$231,994

Opioid Settlement Monies Receivable

During 2021, Ohio reached an agreement with the three largest distributors of opioids. Subsequently, settlements have been reached with other distributors. As contingencies related to timing and measurement are resolved, a receivable will be reported in accompanying financial statements as a part of accounts receivable. As a participating subdivision, the County reported \$1,571,735 as an accounts receivable related to opioid settlement monies in the OneOhio Special Revenue Fund in the accompanying financial statements. Collections of these settlement monies are expected to extend through 2038 with \$178,915 expected to be collected in 2024.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Note 10 – Tax Abatements

As of December 31, 2023, 9 subdivisions within the County are actively providing tax abatements through Community Reinvestment Area (CRA) Tax Abatements.

Community Reinvestment Area (CRA)

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

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

<u>Overlapping Government</u>	<u>Amount of 2023 Taxes Abated</u>
<i>Community Reinvestment Areas:</i>	
City of Brunswick:	
Residential	\$28,936
Commercial	163,266
City of Medina:	
Residential	1,745
Commercial	222,204
City of Wadsworth	65,883
Village of Seville	21,240
Granger Township	15,647
Hinckley Township	18,329
Liverpool Township	52,821
Montville Township	15,473
Sharon Township	29,185
Total Taxes Abated	\$634,729

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 2023, 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:

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

	<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	2,000,000
Excess Liability	5,000,000
Property	487,120,693
Equipment Breakdown	100,000,000
Crime	1,000,000
County Home Medical Liability	3,000,000
Jail Medical Liability	1,000,000
Foster Parents	6,000,000

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

Insurance Benefits

The County established a limited risk management program in 1987 for employee health insurance benefits. A third party administrator, Medical Mutual of Ohio, reviews and pays all claims on behalf of the County. During 2023, depending on the type of coverage the employee selects, the monthly premium paid by the County ranged from \$363 to \$972 for single coverage, from \$1,005 to \$2,309 for single plus-one coverage, and from \$1,432 to \$3,636 for family coverage. Employee contributions ranged from \$0 to \$97 for single coverage, from \$0 to \$125 for single plus-one coverage, and from \$0 to \$364 for family coverage. An excess coverage insurance policy covers individual claims in excess of \$175,000 and aggregate claims in excess of \$14,546,576.

The liability for unpaid claims costs of \$1,329,719 reported in the fund at December 31, 2023, 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 2022 and 2023 were:

Year	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2022	\$1,675,243	\$12,046,887	\$12,986,174	\$735,956
2023	735,956	12,368,787	11,775,024	1,329,719

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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 \$11,907 reported in the fund at December 31, 2023, 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, 2023, 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 2022 and 2023 were:

Year	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2022	\$25,733	\$150,590	\$156,161	\$20,162
2023	20,162	121,110	129,365	11,907

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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Note 13 – Capital Assets

Capital asset activity for the year ended December 31, 2023, was as follows:

	Restated Balance 01/01/23	Additions	Deletions	Balance 12/31/23
<i>Governmental Activities:</i>				
Nondepreciable Capital Assets:				
Land	\$4,915,025	\$0	\$0	\$4,915,025
Construction in Progress	29,244,374	12,278,838	(2,748,119)	38,775,093
<i>Total Nondepreciable Capital Assets</i>	<u>34,159,399</u>	<u>12,278,838</u>	<u>(2,748,119)</u>	<u>43,690,118</u>
Depreciable Capital Assets:				
Tangible Assets:				
Buildings	61,805,892	717,541	0	62,523,433
Improvements Other Than Buildings	12,327,757	3,354,546	(27,345)	15,654,958
Equipment	21,683,283	2,763,754	(163,321)	24,283,716
Infrastructure:				
Bridges	29,068,679	0	0	29,068,679
Roads	35,328,183	0	0	35,328,183
Culverts	6,130,633	303,177	0	6,433,810
Signals	309,836	0	0	309,836
<i>Total Tangible Assets</i>	<u>166,654,263</u>	<u>7,139,018</u>	<u>(190,666)</u>	<u>173,602,615</u>
Intangible Right to Use:				
Lease Assets				
Intangible Right to Use - Buildings	1,312,068	0	0	1,312,068
Intangible Right to Use - Equipment	381,100	0	0	381,100
<i>Total Lease Assets</i>	<u>1,693,168</u>	<u>0</u>	<u>0</u>	<u>1,693,168</u>
Subscription Assets				
Intangible Right to Use - Software	1,200,187	0	0	1,200,187
<i>Total Intangible Assets</i>	<u>2,893,355</u>	<u>0</u>	<u>0</u>	<u>2,893,355</u>
<i>Total Depreciable Capital Assets</i>	<u>169,547,618</u>	<u>7,139,018</u>	<u>(190,666)</u>	<u>176,495,970</u>
Less Accumulated Depreciation/Amortization:				
Depreciation				
Buildings	(27,930,889)	(1,216,964)	0	(29,147,853)
Improvements Other Than Buildings	(2,570,513)	(429,968)	27,345	(2,973,136)
Equipment	(13,124,632)	(2,360,087)	163,321	(15,321,398)
Infrastructure:				
Bridges	(9,192,586)	(618,028)	0	(9,810,614)
Roads	(34,856,220)	(48,473)	0	(34,904,693)
Culverts	(1,553,542)	(141,471)	0	(1,695,013)
Signals	(309,816)	0	0	(309,816)
<i>Total Depreciation</i>	<u>(89,538,198)</u>	<u>(4,814,991)</u>	<u>190,666</u>	<u>(94,162,523)</u>
Amortization				
Intangible Right to Use:				
Lease Assets				
Intangible Right to Use Lease - Buildings	(176,594)	(176,595)	0	(353,189)
Intangible Right to Use Lease - Equipment	(88,258)	(87,700)	0	(175,958)
<i>Total Lease Assets</i>	<u>(264,852)</u>	<u>(264,295)</u>	<u>0</u>	<u>(529,147)</u>
Subscription Assets				
Intangible Right to Use - Software	0	(579,948)	0	(579,948)
<i>Total Intangible Assets</i>	<u>(264,852)</u>	<u>(844,243)</u>	<u>0</u>	<u>(1,109,095)</u>
<i>Total Accumulated Depreciation/Amortization</i>	<u>(89,803,050)</u>	<u>(5,659,234) *</u>	<u>190,666</u>	<u>(95,271,618)</u>
Total Depreciable Capital Assets, Net	<u>79,744,568</u>	<u>1,479,784</u>	<u>0</u>	<u>81,224,352</u>
Governmental Activities Capital Assets, Net	<u>\$113,903,967</u>	<u>\$13,758,622</u>	<u>(\$2,748,119)</u>	<u>\$124,914,470</u>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

	Depreciation	Lease Amortization	Subscription Amortization	Total
General Government:				
Legislative and Executive	\$1,371,022	\$122,032	\$302,326	\$1,795,380
Judicial	56,191	110,800	277,622	444,613
Public Safety	684,598	21,327	0	705,925
Public Works	1,517,319	0	0	1,517,319
Health	602,470	584	0	603,054
Human Services	583,391	9,552	0	592,943
Total	\$4,814,991	\$264,295	\$579,948	\$5,659,234

	Balance 01/01/23	Additions	Deletions	Balance 12/31/23
<i>Business-Type Activities:</i>				
Capital Assets not being depreciated:				
Land	\$1,046,532	\$0	\$0	\$1,046,532
Construction in Progress	11,227,600	9,425,996	(17,342,501)	3,311,095
Total Capital Assets not being depreciated	12,274,132	9,425,996	(17,342,501)	4,357,627
Capital Assets being depreciated:				
Buildings	18,447,791	175,028	0	18,622,819
Improvements Other Than Buildings	111,449,826	3,069,756	0	114,519,582
Equipment	5,834,175	1,142,285	(75,806)	6,900,654
Infrastructure:				
Sewer Lines	194,251,354	6,379,058	0	200,630,412
Water Lines	147,260,527	12,810,012	0	160,070,539
Total Capital Assets being depreciated	477,243,673	23,576,139	(75,806)	500,744,006
Accumulated Depreciation:				
Buildings	(11,224,050)	(359,723)	0	(11,583,773)
Improvements Other Than Buildings	(91,823,688)	(1,921,377)	0	(93,745,065)
Equipment	(3,377,444)	(370,752)	75,806	(3,672,390)
Infrastructure:				
Sewer Lines	(62,132,327)	(3,971,405)	0	(66,103,732)
Water Lines	(50,858,770)	(3,904,039)	0	(54,762,809)
Total Accumulated Depreciation	(219,416,279)	(10,527,296)	75,806	(229,867,769)
Capital Assets being depreciated, net	257,827,394	13,048,843	0	270,876,237
Business-Type Activities Capital Assets, Net	\$270,101,526	\$22,474,839	(\$17,342,501)	\$275,233,864

During the year, \$658,686 in sewer lines and \$1,563,940 in water lines were donated by developers. Capital contributions also include amounts for tap-in fees.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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:				
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
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
River Styx Road Resurfacing	2023	0.00	72,000	2043
Substation Road Resurfacing	2023	0.00	34,000	2043
Lester Road Bridge No. 18 Replacement	2023	0.00	25,750	2043
Spieth Road Bridge No. 19 Replacement	2023	0.00	25,000	2043
Business-Type Activities:				
OWDA Loans from Direct Borrowings:				
<i>Medina County Sewer District:</i>				
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
Medina Road (SR 18) Sanitary Sewer Replacement	2022	3.66	1,463,727	Not Finalized

(continued)

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

	Original Issue Year	Interest Rate	Original Issue Amount	Year of Maturity
<i>Business-Type Activities (continued):</i>				
OWDA Loans from Direct Borrowings (continued):				
<i>Medina County Water District:</i>				
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
Sharon Township Water and Sewer Improvements	2020	1.57-1.87	9,248,157	Not Finalized
Medina Road State Route 18 Water Improvements	2021	1.18	669,295	2041
Advanced Metering Infrastructure System	2023	4.65	3,320,947	Not Finalized
<i>Solid Waste District:</i>				
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	2,935,800	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
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

A schedule of changes in bonds and other long-term obligations of the County during 2023 is as follows:

	Balance January 1, 2023	Additions	Reductions	Balance December 31, 2023	Amount Due In One Year
Governmental Activities:					
General Obligation Bonds:					
2021 Courthouse Improvement Facility Bonds - Serial	\$5,525,000	\$0	\$505,000	\$5,020,000	\$530,000
2021 Courthouse Improvement Facility Bonds - Term	25,705,000	0	0	25,705,000	0
Premium	1,319,481	0	39,984	1,279,497	0
<i>Direct Placement:</i>					
2016 Various Purpose - Serial	760,000	0	185,000	575,000	190,000
Total General Obligation Bonds	33,309,481	0	729,984	32,579,497	720,000
OPWC Loans from Direct Borrowings:					
Granger Road Bridge #4 Replacement	41,543	0	1,932	39,611	1,932
Seville Road and Lovers Lane Improvements	17,193	0	764	16,429	764
Spencer Lake Road Bridge No. 17 Replacement	27,000	0	1,350	25,650	2,700
River Styx Road Resurfacing	0	72,000	0	72,000	3,600
Substation Road Resurfacing	0	34,000	0	34,000	1,700
Lester Road Bridge No. 18 Replacement	0	25,750	0	25,750	1,288
Spieth Road Bridge No. 19 Replacement	0	25,000	0	25,000	1,250
Total OPWC Loans from Direct Borrowings	85,736	156,750	4,046	238,440	13,234
Leases	1,431,431	0	244,856	1,186,575	194,583
Subscriptions	1,200,187	0	568,452	631,735	589,939
Other Long-Term Liability:					
Compensated Absences	8,491,282	1,389,302	1,135,188	8,745,396	1,142,327
Net Pension Liability:					
OPERS	26,119,645	58,853,199	0	84,972,844	0
STRS	2,355,920	0	47,064	2,308,856	0
Total Net Pension Liability	28,475,565	58,853,199	47,064	87,281,700	0
Net OPEB Liability:					
OPERS	0	1,805,838	0	1,805,838	0
Total Governmental Activities	\$72,993,682	\$62,205,089	\$2,729,590	\$132,469,181	\$2,660,083

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

	Balance January 1, 2023	Additions	Reductions	Balance December 31, 2023	Amount Due in One Year
Business-Type Activities:					
OWDA Loans from Direct Borrowings:					
<i>Medina County Sewer District:</i>					
Reservoir Sewer Replacement	\$166,713	\$0	\$81,784	\$84,929	\$84,929
Valley City Sanitary Pump Station Replacement	335,352	0	91,005	244,347	94,774
Brunswick Sanitary Sewer Replacement	419,868	0	69,554	350,314	72,427
Sanitary Sewer Replacement	668,046	0	91,637	576,409	95,441
Sewer Replacement and Rehabilitation	790,724	0	73,389	717,335	75,540
Rustic Hills Sanitary Sewers	1,492,025	0	128,382	1,363,643	132,614
Poe Road Sewer Extension and Marks Road Lift Station	68,274	0	4,719	63,555	4,877
RCP Trunk Sewer Relining	163,160	0	10,915	152,245	11,165
Liverpool Digester	31,140,995	0	1,542,186	29,598,809	1,588,760
Medina Road (SR 18) Sanitary Sewer Replacement	143,440	651,429	29,980	764,889	0
<i>Total Medina County Sewer District</i>	<u>35,388,597</u>	<u>651,429</u>	<u>2,123,551</u>	<u>33,916,475</u>	<u>2,160,527</u>
<i>Medina County Water District:</i>					
Water System Expansion	292,703	0	292,703	0	0
Water System Expansion	264,852	0	174,536	90,316	90,316
Waterline Extensions	398,272	0	194,803	203,469	203,469
Foskett/Station/Beck Roads Waterline	176,048	0	86,109	89,939	89,939
State Route 18 Waterline Relocation	143,469	0	55,752	87,717	57,919
Waterline Extensions	307,295	0	118,822	188,473	124,243
Water Meters and Meter Shop	485,485	0	130,984	354,501	137,025
Hinckley Township Storage and Water Tank	831,659	0	195,730	635,929	203,638
Granger and Medina Townships Waterline	781,320	0	183,884	597,436	191,312
Hinckley Township Waterline and Ledge Road Pump	784,029	0	163,081	620,948	169,254
Chatham Township Waterlines	1,048,499	0	217,936	830,563	226,274
Plum Creek Waterline	247,091	0	40,932	206,159	42,623
Hinckley Waterline Phase 3	491,709	0	81,962	409,747	85,123
Westfield Center Water System Purchase	259,495	0	48,243	211,252	50,006
Westfield Center Water Plant Improvement	2,364,072	0	147,179	2,216,893	153,440
Hinckley Township Waterlines	1,530,709	0	108,092	1,422,617	111,294
Fenn Pearl Waterline Relocation and Tank Painting	1,556,483	0	97,805	1,458,678	100,334
Waterline Relocation and Route 162 Tower Painting	946,996	0	52,906	894,090	54,216
Sharon Township Water and Sewer Improvements	8,709,501	123,826	365,576	8,467,751	0
Medina Road State Route 18 Water Improvements	639,438	0	30,210	609,228	30,568
Advanced Metering Infrastructure System	0	11,738	0	11,738	0
<i>Total Medina County Water District</i>	<u>22,259,125</u>	<u>135,564</u>	<u>2,787,245</u>	<u>19,607,444</u>	<u>2,120,993</u>
<i>Solid Waste District:</i>					
Solid Waste District Building and Site Improvements	1,360,328	0	58,328	1,302,000	60,293
Building Renovation	827,758	0	36,162	791,596	36,777
Solid Waste Commercial Scales Replacement	277,440	0	25,490	251,950	25,966
Residential Solid Waste Campus	248,129	2,687,671	0	2,935,800	0
<i>Total Solid Waste District</i>	<u>2,713,655</u>	<u>2,687,671</u>	<u>119,980</u>	<u>5,281,346</u>	<u>123,036</u>
Total OWDA Loans from Direct Borrowings	<u>\$60,361,377</u>	<u>\$3,474,664</u>	<u>\$5,030,776</u>	<u>\$58,805,265</u>	<u>\$4,404,556</u>

(continued)

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

	Balance January 1, 2023	Additions	Reductions	Balance December 31, 2023	Amount Due in One Year
Business-Type Activities (continued):					
OPWC Loans from Direct Borrowings:					
<i>Medina County Sewer District:</i>					
Waterline Relocation	\$193,352	\$0	\$24,169	\$169,183	\$24,170
Sewer Rehabilitation	239,850	0	18,450	221,400	18,450
Sewer Rehabilitation and Replacement	398,750	0	27,500	371,250	27,500
Sanitary Sewer Replacement	287,835	0	15,559	272,276	15,558
Sanitary Sewer Rehabilitation and Replacement	163,720	0	9,096	154,624	9,096
Total OPWC Loans from Direct Borrowings	1,283,507	0	94,774	1,188,733	94,774
Other Long-Term Liabilities:					
<i>All Districts:</i>					
Compensated Absences Payable	1,026,298	140,202	122,750	1,043,750	122,352
Net Pension Liability:					
<i>Medina County Sewer District:</i>					
OPERS	2,645,029	5,307,558	0	7,952,587	0
<i>Medina County Water District:</i>					
OPERS	661,257	2,171,171	0	2,832,428	0
<i>Solid Waste District:</i>					
OPERS	0	653,637	0	653,637	0
Total Net Pension Liability	3,306,286	8,132,366	0	11,438,652	0
Net OPEB Liability:					
<i>Medina County Sewer District:</i>					
OPERS	0	169,006	0	169,006	0
<i>Medina County Water District:</i>					
OPERS	0	60,193	0	60,193	0
<i>Solid Waste District:</i>					
OPERS	0	13,889	0	13,889	0
Total Net OPEB Liability	0	243,088	0	243,088	0
Total Business-Type Activities	\$65,977,468	\$11,990,320	\$5,248,300	\$72,719,488	\$4,621,682

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. Governmental OPWC loans will be paid out of the auto and gas tax 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 oriented policing services, 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 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
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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, 2023, \$63,773 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 \$58,805,265 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, 2023

The County's outstanding OPWC loans from direct borrowings of \$238,440 related to governmental activities and \$1,188,733 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 \$16,968,631 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, 2023	Lines of Credit
OWDA Loans Not Finalized:		
<i>Medina County Sewer District:</i>		
Medina Road (SR18) Sanitary Sewer Replacement	\$764,889	\$1,463,727
<i>Medina County Water District:</i>		
Sharon Township Water and Sewer Improvements	8,467,751	9,248,157
Advanced Metering Infrastructure System	11,738	3,320,947
<i>Total Medina County Water District</i>	8,479,489	12,569,104
<i>Medina County Solid Waste District:</i>		
Residential Solid Waste Campus	2,935,800	2,935,800
Total Loans Not Finalized	\$12,180,178	\$16,968,631

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 48 percent of net revenues and 16 percent of total gross revenues. The total principal and interest remaining to be paid on the loans is \$42,201,996 (excluding loans not finalized). Principal and interest paid for the current year were \$3,276,522, total net revenues were \$6,876,282, and total gross revenues were \$20,927,862.

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 23 percent of total gross revenues. The total principal and interest remaining to be paid on the loans is \$12,767,750 (excluding loans not finalized). Principal and interest paid for the current year were \$3,377,483, total net revenues were \$6,667,221, and total gross revenues were \$14,546,864.

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 146 percent of net revenues and 2 percent of total gross revenues. The total principal and interest remaining to be paid on the loan is \$2,904,165 (excluding loans not finalized). Principal and interest paid for the current year were \$183,825, total net revenues were \$125,576, and total gross revenues were \$8,854,965.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

Governmental Activities:

	General Obligation Bonds						OPWC Loans Principal
	Serial		Term		<i>From Direct Placement</i> Serial		
	Principal	Interest	Principal	Interest	Principal	Interest	
2024	\$530,000	\$956,038	\$0	\$0	\$190,000	\$12,942	\$13,234
2025	555,000	929,537	0	0	190,000	8,858	13,233
2026	585,000	901,788	0	0	195,000	4,583	13,234
2027	615,000	872,537	0	0	0	0	13,233
2028	645,000	841,788	0	0	0	0	13,236
2029-2033	2,090,000	2,366,562	1,530,000	1,442,125	0	0	64,818
2034-2038	0	0	4,235,000	3,185,838	0	0	52,670
2039-2043	0	0	4,800,000	2,619,168	0	0	52,668
2044-2048	0	0	5,710,000	1,717,850	0	0	2,114
2049-2053	0	0	6,565,000	858,625	0	0	0
2054-2055	0	0	2,865,000	107,875	0	0	0
Total	\$5,020,000	\$6,868,250	\$25,705,000	\$9,931,481	\$575,000	\$26,383	\$238,440

Business-Type Activities:

	<i>From Direct Borrowings</i>		
	OWDA Loans		OPWC Loans
	Principal	Interest	Principal
2024	\$4,404,556	\$1,405,695	\$94,774
2025	3,975,119	1,259,923	94,774
2026	3,885,172	1,127,716	94,773
2027	3,217,374	1,004,919	94,774
2028	2,916,949	907,140	94,772
2029-2033	14,424,314	3,229,407	401,359
2034-2038	13,371,743	1,112,183	256,420
2039-2042	429,860	13,108	57,087
Total	\$46,625,087	\$10,060,091	\$1,188,733

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, 2023, are an overall debt margin of \$161,048,647 and an unvoted debt margin of \$47,154,819.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

The County has outstanding agreements to lease buildings and equipment and also has various outstanding contracts to use of SBITA vendors' IT software, including financial systems and other software. The future lease/subscription 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/subscription. These leases will be paid from the general fund and the achievement center, computer, and office for older adults special revenue funds. The subscriptions will be paid from the computer special revenue fund and county capital improvements capital projects fund. A summary of the principal and interest amounts for the remaining leases and SBITAs is as follows:

Year	Leases		Subscriptions	
	Principal	Interest	Principal	Interest
2024	\$194,583	\$14,706	\$589,939	\$23,879
2025	156,325	10,937	41,796	1,580
2026	137,163	7,730	0	0
2027	97,556	5,839	0	0
2028	87,463	4,904	0	0
2029-2033	472,952	12,400	0	0
2034	40,533	89	0	0
Total	<u>\$1,186,575</u>	<u>\$56,605</u>	<u>\$631,735</u>	<u>\$25,459</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, 2023, \$202,415,000 of these bonds had been issued. Of the \$93,255,000 issued after December 31, 1995, \$37,440,000 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.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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.

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, 2023, the County's equity interest in the Consortium was \$6,042,421, 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 2023, 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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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 2023, the County did not contribute to the Council.

North East Ohio Network (NEON)

NEON is a council of governments formed to provide a regional effort in administrating, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Medina, Trumbull, Columbiana, Geauga, Lake, Mahoning, Portage, Ashtabula, Lorain, Summit, Wayne, Richland and Stark Counties. NEON operation is controlled by their board which is comprised of the superintendents of Developmental Disabilities of each participating County. NEON's Board exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. During 2023, 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 2023, 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 2023, the County did not contribute to the SAMWA COG.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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 2023 was \$588,690.

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 2023.

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 2023, 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, 2023

Note 22 – Interfund Activity

Interfund Balances

During 2023, the general fund had an interfund receivable in the amount of \$2,645,177. \$1,375,000 of that balance represents manuscript debt that was issued by the county capital improvements fund. \$1,257,029 represents advances to offset deficit cash. The remaining balances of \$13,148, \$19,610, \$39,058, \$90,095, and \$23,693 in the general, achievement center, public assistance, other governmental 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	\$9,513	\$0	\$4,473	\$18,414	\$32,400
Achievement Center	6,291	0	0	3,178	1,467	10,936
Public Assistance	0	10,097	0	73,298	291	83,686
Other Governmental Funds	2,638,550	0	39,058	9,146	3,521	2,690,275
Medina County Water District	336	0	0	0	0	336
Total	\$2,645,177	\$19,610	\$39,058	\$90,095	\$23,693	\$2,817,633

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 matured on June 1, 2023. The County had 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 2023, there were payments of \$250,000, resulting in a balance of \$1,375,000 at December 31, 2023. 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, 2023, are expected to be \$1,375,000 and \$217,725, respectively, in 2024.

Interfund Transfers

During 2023, the general fund transferred \$188,010 to the public assistance fund and \$2,353,693 to other governmental funds. Various funds transferred \$323,458 to the general fund in order to move remaining balances out of closed grant years. The general obligation bond retirement fund transferred \$329,614 to the county capital improvements fund to make payment for the manuscript debt. The emergency planning commission fund transferred \$30,838 to the emergency management fund for the purpose of distributing monies for local emergency planning committee contracts, hazardous materials, and director vehicle payments. 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, 2023

Transfers In	Transfers Out		Total
	General	Other Governmental Funds	
General	\$0	\$323,458	\$323,458
Public Assistance	188,010	0	188,010
Other Governmental Funds	2,353,693	360,452	2,714,145
Total	\$2,541,703	\$683,910	\$3,225,613

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, 2023, were as follows:

	Pension		OPEB	
	Deferred Outflows	Deferred Inflows	Deferred Outflows	Deferred Inflows
Governmental Activities	\$9,757	\$272,562	\$1,436	\$1,669
Business-Type Activities:				
Sewer	15,005	367,436	0	3,630
Water	210,503	9,554	1,274	0
Solid Waste	233,642	7,667	1,412	0
Self Insurance Healthcare	77,881	2,556	470	0
Workers' Compensation	116,821	3,834	707	0
<i>Total Enterprise Funds/Business-Type Activities</i>	653,852	391,047	3,863	3,630
Elimination from Proprietary Fund Statements	(381,290)	(381,290)	(2,194)	(2,194)
Total Business-Type	272,562	9,757	1,669	1,436
Total	\$282,319	\$282,319	\$3,105	\$3,105

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:

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Fund Balances	General	Achievement Center	School Sales Tax	Public Assistance	Other Governmental Funds	Total
<u>Nonspendable:</u>						
Inventory	\$93,176	\$29,379	\$0	\$0	\$568,099	\$690,654
Loans Principal from Component Unit	4,449,095	0	0	0	0	4,449,095
Unclaimed Funds	332,205	0	0	0	0	332,205
<i>Total Nonspendable</i>	<u>4,874,476</u>	<u>29,379</u>	<u>0</u>	<u>0</u>	<u>568,099</u>	<u>5,471,954</u>
<u>Restricted for:</u>						
Developmentally Disabled Education	0	33,217,296	0	0	0	33,217,296
County Schools Permanent Improvements	0	0	2,914,800	0	0	2,914,800
Public Assistance	0	0	0	405,470	0	405,470
ADAMH Operations	0	0	0	0	5,252,528	5,252,528
Road and Bridge Repairs	0	0	0	0	9,724,333	9,724,333
Child Support Enforcement	0	0	0	0	577,945	577,945
Children's Services	0	0	0	0	2,790,690	2,790,690
Community Development Block Grant	0	0	0	0	86,481	86,481
Community Oriented Policing Services	0	0	0	0	147,443	147,443
Community Safety Awareness	0	0	0	0	105,577	105,577
Computer Upgrades	0	0	0	0	640,881	640,881
Convention and Visitors Bureau	0	0	0	0	116,911	116,911
County Home Operations	0	0	0	0	656,861	656,861
Courthouse Security	0	0	0	0	1,130,189	1,130,189
Ditch Maintenance	0	0	0	0	8,504,997	8,504,997
Dog and Kennel Operations	0	0	0	0	277,122	277,122
Delinquent Tax Collections	0	0	0	0	721,053	721,053
Drug Enforcement	0	0	0	0	906,116	906,116
Emergency Management	0	0	0	0	451,810	451,810
Emergency Planning Commission	0	0	0	0	106,385	106,385
Federal Law Enforcement	0	0	0	0	760,700	760,700
Indigent Guardianship	0	0	0	0	83,312	83,312
Juvenile Detention Center Donations	0	0	0	0	103,228	103,228
Law Library	0	0	0	0	77,906	77,906
Marriage License	0	0	0	0	7,560	7,560
Office for Older Adults	0	0	0	0	1,527,339	1,527,339
Opioid Settlement	0	0	0	0	240,551	240,551
Real Estate Assessment	0	0	0	0	6,269,873	6,269,873
Revolving Loan Program	0	0	0	0	305,705	305,705
Shelter Care and Youth Services	0	0	0	0	464,017	464,017
Sheriff Operations	0	0	0	0	1,287,277	1,287,277
Social Services Levy	0	0	0	0	2,573,860	2,573,860
Transportation Program	0	0	0	0	4,376,968	4,376,968
Victim Assistance	0	0	0	0	109	109
Webcheck Program	0	0	0	0	19,479	19,479
Debt Retirement	0	0	0	0	1,764,040	1,764,040
Capital Improvements	0	0	0	0	1,174,974	1,174,974
Other Purposes	22,931	0	0	0	0	22,931
<i>Total Restricted</i>	<u>22,931</u>	<u>33,217,296</u>	<u>2,914,800</u>	<u>405,470</u>	<u>53,234,220</u>	<u>89,794,717</u>
<u>Committed to:</u>						
Capital Improvements	0	0	0	0	263,582	263,582
<u>Assigned to:</u>						
Purchases on Order	1,269,611	0	0	0	0	1,269,611
2024 Appropriations	6,234,290	0	0	0	0	6,234,290
Achievement Center Construction	0	0	0	0	4,841,272	4,841,272
<i>Total Assigned</i>	<u>7,503,901</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,841,272</u>	<u>12,345,173</u>
Unassigned (Deficit)	25,245,255	0	0	0	(1,373,895)	23,871,360
Total Fund Balances	<u><u>\$37,646,563</u></u>	<u><u>\$33,246,675</u></u>	<u><u>\$2,914,800</u></u>	<u><u>\$405,470</u></u>	<u><u>\$57,533,278</u></u>	<u><u>\$131,746,786</u></u>

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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, 2023, the County has paid Brandstetter Carroll, Incorporated, a total of \$2,141,411.

In addition, 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, 2023, the County has paid Gilbane \$28,871,074.

The amounts remaining on these contracts were encumbered at year end. The amounts of \$416,855, \$664,044, and \$14,612 in accounts payable, contracts payable, and intergovernmental payable, respectively, for governmental activities have been capitalized. The amounts of \$350,426 and \$193,613 in accounts payable for sewer and water business-type activities, respectively, have 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	\$2,684,284
Achievement Center	725,983
Local Fiscal Recovery	2,225,269
Public Assistance	528,661
Other Governmental Funds	8,720,385
<i>Enterprise Funds:</i>	
Medina County Sewer District	321,514
Medina County Water District	320,314
Solid Waste Management	778,912
<i>Internal Service Funds:</i>	
Self Insurance Healthcare	4,284
Workers' Compensation	44,960
Total	\$16,354,566

Medina County, Ohio
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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) calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting these estimates annually.

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

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

The proportionate share of each plan’s unfunded benefits is presented as a *net pension/OPEB asset* or long-term *net pension/OPEB liability* on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting. The remainder of this note includes the required pension disclosures. See Note 26 for the required OPEB disclosures.

Medina County, Ohio
Notes to the Basic Financial Statements
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Ohio Public Employees Retirement System (OPERS)

Plan Description – County employees, other than certified teachers, 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. Effective January 1, 2022, new members may no longer select the Combined Plan, and current members may no longer make a plan change to this plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

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

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

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

Medina County, Ohio
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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.

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.

Medina County, Ohio
Notes to the Basic Financial Statements
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Funding Policy – The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local		Law Enforcement
	Traditional	Combined	
2023 Statutory Maximum Contribution Rates			
Employer	14.0 %	14.0 %	18.1 %
Employee *	10.0 %	10.0 %	**
 2023 Actual Contribution Rates			
Employer:			
Pension ***	14.0 %	12.0 %	18.1 %
Post-employment Health Care Benefits ***	0.0	2.0	0.0
Total Employer	14.0 %	14.0 %	18.1 %
Employee	10.0 %	10.0 %	13.0 %

- * Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.
- ** This rate is 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; however, effective July 1, 2022, a portion of the health care rate is funded with reserves.

Employer contribution rates are actuarially determined within the constraints of statutory limits for each division and expressed as a percentage of covered payroll.

For 2023, the County's contractually required contribution was \$7,832,691 for the traditional plan, \$228,926 for the combined plan and \$200,868 for the member-directed plan. Of these amounts, \$178,965 is reported as an intergovernmental payable for the traditional plan, \$5,237 for the combined plan, and 4,067 for the member-directed plan.

State Teachers Retirement System (STRS)

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

Medina County, Ohio
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For the Year Ended December 31, 2023

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 34 years of service credit at any age.

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 11.09 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 2.91 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

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

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

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 to 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.

Medina County, Ohio
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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 2023 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2023, the full employer contribution was allocated to pension.

The County’s contractually required contribution to STRS was \$198,269 for 2023. Of this amount, \$4,062 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, 2022, and the net pension liability for STRS was measured as of June 30, 2023. 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:

	<u>Traditional Plan</u>	<u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.32637561%	0.44693385%	0.01072144%	
Prior Measurement Date	<u>0.33821335%</u>	<u>0.46981231%</u>	<u>0.01059787%</u>	
Change in Proportionate Share	<u>-0.01183774%</u>	<u>-0.02287846%</u>	<u>0.00012357%</u>	
Proportionate Share of the:				
Net Pension Liability	\$96,411,496	\$0	\$2,308,856	\$98,720,352
Net Pension Asset	0	1,053,376	0	1,053,376
Pension Expense	13,353,953	158,652	186,855	13,699,460

2023 pension expense for the member-directed defined contribution plan was \$159,822. The aggregate pension expense for all pension plans was \$13,859,282 for 2023.

Medina County, Ohio
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At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Outflows of Resources				
Differences between expected and actual experience	\$3,202,386	\$64,762	\$84,176	\$3,351,324
Changes of assumptions	1,018,518	69,739	190,147	1,278,404
Net difference between projected and actual earnings on pension plan investments	27,480,306	383,896	0	27,864,202
Changes in proportion and differences between County contributions and proportionate share of contributions	0	68,576	24,160	92,736
County contributions subsequent to the measurement date	<u>7,832,691</u>	<u>228,926</u>	<u>102,904</u>	<u>8,164,521</u>
Total Deferred Outflows of Resources	<u>\$39,533,901</u>	<u>\$815,899</u>	<u>\$401,387</u>	<u>\$40,751,187</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$1	\$150,514	\$5,123	\$155,638
Changes of assumptions	0	0	143,126	143,126
Net difference between projected and actual earnings on pension plan investments	0	0	6,920	6,920
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>1,270,026</u>	<u>49,054</u>	<u>19,831</u>	<u>1,338,911</u>
Total Deferred Inflows of Resources	<u>\$1,270,027</u>	<u>\$199,568</u>	<u>\$175,000</u>	<u>\$1,644,595</u>

\$8,164,521 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 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Year Ending December 31:				
2024	\$2,864,581	\$17,824	(\$15,546)	\$2,866,859
2025	6,016,043	72,865	(84,281)	6,004,627
2026	8,088,789	100,227	232,512	8,421,528
2027	13,461,770	167,248	(9,202)	13,619,816
2028	0	1,110	0	1,110
Thereafter	<u>0</u>	<u>28,131</u>	<u>0</u>	<u>28,131</u>
Total	<u>\$30,431,183</u>	<u>\$387,405</u>	<u>\$123,483</u>	<u>\$30,942,071</u>

Medina County, Ohio
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Actuarial Assumptions – OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2022, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67:

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>
Wage Inflation	2.75 percent	2.75 percent
Future Salary Increases, including inflation COLA or Ad Hoc COLA:	2.75 to 10.75 percent including wage inflation	2.75 to 8.25 percent including wage inflation
Pre-January 7, 2013 Retirees	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees	3.0 percent, simple through 2023, then 2.05 percent, simple	3.0 percent, simple through 2023, then 2.05 percent, simple
Investment Rate of Return	6.9 percent	6.9 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

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 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.

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

During 2022, 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 12.1 percent for 2022.

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.

Medina County, Ohio
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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, 2022, these best estimates are summarized as follows:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	22.00%	2.62%
Domestic Equities	22.00	4.60
Real Estate	13.00	3.27
Private Equity	15.00	7.53
International Equities	21.00	5.51
Risk Parity	2.00	4.37
Other investments	5.00	3.27
Total	100.00%	

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 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	\$144,421,207	\$96,411,496	\$56,476,036
OPERS Combined Plan	(549,729)	(1,053,376)	(1,452,535)

Medina County, Ohio
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Actuarial Assumptions – STRS

Key methods and assumptions used in the June 30, 2023, actuarial valuation are presented as follows:

	June 30, 2022
Inflation	2.50 percent
Salary increases	From 2.5 percent to 8.5 percent based on service
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

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.

Actuarial assumptions used in the June 30, 2023, 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:

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%	

* Final target weights reflected at 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.

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Discount Rate The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2023. 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, 2023. 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, 2023.

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	\$3,550,509	\$2,308,856	\$1,258,757

Note 26 – Defined Benefit OPEB Plans

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

Ohio Public Employees Retirement System (OPERS)

Plan Description – 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. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care for the Traditional Pension, Combined and Member-Directed plans. Medicare-enrolled retirees in the Traditional Pension and Combined plans may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice selected with the assistance of an OPERS vendor. Non-Medicare retirees have converted to an arrangement similar to the Medicare-enrolled retirees, and are no longer participating in OPERS provided self-insured group plans.

With one exception, OPERS-provided health care coverage is neither guaranteed nor statutorily required. Ohio law currently requires Medicare Part A equivalent coverage or Medicare Part A premium reimbursement for eligible retirees and their eligible dependents.

OPERS offers a health reimbursement arrangement (HRA) allowance to traditional pension plan and combined plan benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

Medina County, Ohio
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OPERS members enrolled in the Traditional Pension Plan or Combined Plan retiring with an effective date of January 1, 2022, or after must meet the following health care eligibility requirements to receive an HRA allowance:

Medicare Retirees Medicare-eligible with a minimum of 20 years of qualifying service credit

Non-Medicare Retirees Non-Medicare retirees qualify based on the following age-and-service criteria:

Group A 30 years of qualifying service credit at any age;

Group B 32 years of qualifying service credit at any age or 31 years of qualifying service credit and minimum age 52;

Group C 32 years of qualifying service credit and minimum age 55; or,

A retiree from groups A, B or C who qualifies for an unreduced pension, but a portion of their service credit is not health care qualifying service, can still qualify for health care at age 60 if they have at least 20 years of qualifying health care service credit.

Retirees who don't meet the requirement for coverage as a non-Medicare participant can become eligible for coverage at age 65 if they have at least 20 years of qualifying service.

Members with a retirement date prior to January 1, 2022, who were eligible to participate in the OPERS health care program will continue to be eligible after January 1, 2022.

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are provided to eligible retirees, and are deposited into their HRA account.

Retirees will have access to the OPERS Connector, which is a relationship with a vendor selected by OPERS to assist retirees participating in the health care program. The OPERS Connector may assist retirees in selecting and enrolling in the appropriate health care plan.

When members become Medicare-eligible, recipients enrolled in OPERS health care programs must enroll in Medicare Part A (hospitalization) and Medicare Part B (medical).

OPERS reimburses retirees who are not eligible for premium-free Medicare Part A (hospitalization) for their Part A premiums as well as any applicable surcharges (late-enrollment fees). Retirees within this group must enroll in Medicare Part A and select medical coverage, and may select prescription coverage, through the OPERS Connector. OPERS also will reimburse 50 percent of the Medicare Part A premium and any applicable surcharges for eligible spouses. Proof of enrollment in Medicare Part A and confirmation that the retiree is not receiving reimbursement or payment from another source must be submitted. The premium reimbursement is added to the monthly pension benefit.

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.

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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.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2023, 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 2023, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and beginning July 1, 2022, there was a two percent allocation to health care for the 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; however, effective July 1, 2022, a portion of the health care rate was funded with reserves.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$92,329 for 2023. Of this amount, \$2,113 is reported as an intergovernmental payable.

State Teachers Retirement System (STRS)

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

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

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022, 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, 2023, 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/Asset:			
Current Measurement Date	0.32495961%	0.01072144%	
Prior Measurement Date	<u>0.33628472%</u>	<u>0.01059787%</u>	
Change in Proportionate Share	<u>-0.01132511%</u>	<u>0.00012357%</u>	
Proportionate Share of the Net			
OPEB (Asset)	\$0	(\$208,518)	(\$208,518)
OPEB Liability	2,048,926	0	2,048,926
OPEB Expense	(3,489,220)	(12,505)	(3,501,725)

At December 31, 2023, 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	\$325	\$325
Changes of assumptions	2,001,239	30,717	2,031,956
Net difference between projected and actual earnings on OPEB plan investments	4,069,252	373	4,069,625
Changes in proportionate share and difference between County contributions and proportionate share of contributions	0	216	216
County contributions subsequent to the measurement date	<u>92,329</u>	<u>0</u>	<u>92,329</u>
Total Deferred Outflows of Resources	<u>\$6,162,820</u>	<u>\$31,631</u>	<u>\$6,194,451</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$511,083	\$31,804	\$542,887
Changes of assumptions	164,670	137,577	302,247
Changes in proportionate share and difference between County contributions and proportionate share of contributions	<u>8,446</u>	<u>2,604</u>	<u>11,050</u>
Total Deferred Inflows of Resources	<u>\$684,199</u>	<u>\$171,985</u>	<u>\$856,184</u>

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\$92,329 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 pension liability or an increase to the net OPEB asset in the year ending December 31, 2024. 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:			
2024	\$666,153	(\$62,826)	\$603,327
2025	1,485,428	(28,382)	1,457,046
2026	1,268,925	(10,738)	1,258,187
2027	1,965,786	(14,641)	1,951,145
2028	0	(13,401)	(13,401)
Thereafter	0	(10,366)	(10,366)
Total	<u>\$5,386,292</u>	<u>(\$140,354)</u>	<u>\$5,245,938</u>

Actuarial Assumptions – OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022. The actuarial valuation used the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	2.75 percent
Projected Salary Increases,	2.75 to 10.75 percent
	including wage inflation
Single Discount Rate	5.22 percent
Prior Year Single Discount Rate	6.00 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	4.05 percent
Prior Year Municipal Bond Rate	1.84 percent
Health Care Cost Trend Rate	5.5 percent, initial
	3.50 percent, ultimate in 2036
Actuarial Cost Method	Individual Entry Age

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 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.

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

During 2022, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, if any contribution are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 15.6 percent for 2022.

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, 2022, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	34.00%	2.56%
Domestic Equities	26.00	4.60
Real Estate Investment Trust	7.00	4.70
International Equities	25.00	5.51
Risk Parity	2.00	4.37
Other investments	6.00	1.84
Total	<u>100.00%</u>	

Discount Rate A single discount rate of 5.22 percent was used to measure the OPEB liability on the measurement date of December 31, 2022; however, the single discount rate used at the beginning of the year was 6 percent. 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 4.05 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 2054. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2054, and the municipal bond rate was applied to all health care costs after that date.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 5.22 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 (4.22 percent) or one-percentage-point higher (6.22 percent) than the current rate:

	1% Decrease (4.22%)	Current Discount Rate (5.22%)	1% Increase (6.22%)
County's proportionate share of the net OPEB liability (asset)	\$6,973,633	\$2,048,926	(\$2,014,750)

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend

Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability or asset. The following table presents the net OPEB liability or asset calculated using the assumed trend rates, and the expected net OPEB liability or asset if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2023 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 liability	\$1,920,511	\$2,048,926	\$2,193,477

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Actuarial Assumptions – STRS

Key methods and assumptions used in the June 30, 2023, actuarial valuation are presented as follows:

	June 30, 2023	June 30, 2022
Projected salary increases	Varies by service from 2.5 percent to 8.5 percent	Varies by service from 2.5 percent to 8.5 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 4.14 percent ultimate	7.50 percent initial 3.94 percent ultimate
Medicare	-10.94 percent initial 4.14 percent ultimate	-68.78 percent initial 3.94 percent ultimate
Prescription Drug		
Pre-Medicare	-11.95 percent initial 4.14 percent ultimate	9.00 percent initial 3.94 percent ultimate
Medicare	1.33 percent initial 4.14 percent ultimate	-5.47 percent initial 3.94 percent ultimate

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

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.

Actuarial assumptions used in the June 30, 2023, 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, 2023. 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, 2023. 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, 2023.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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, 2023, calculated using the current period discount rate assumption of 7.00 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net OPEB (asset)	(\$176,483)	(\$208,518)	(\$236,416)
	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB (asset)	(\$256,647)	(\$208,518)	(\$295,574)

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.

Note 28 – 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 2023, the County received COVID-19 funding and will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

Note 29 – Medina County Port Authority

Description of the Reporting Entity

Under the authority of the Ohio Revised Code Sections 4582.21 through 4582.59, Medina County, Ohio (the County) has by Resolution of the Board of County Commissioners created the Medina County Port Authority (the 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

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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 2023, the carrying amount of the Bond Reserve Fund (\$440,689) 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 2023, the carrying amount of the ARPA deposit accounts (\$1,771) 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.

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 \$303,112. 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, 2023, the Port Authority investments are in the Morgan Stanley Institutional Liquidity Treasury Security Institute Fund with a measurement value of \$1,247,509. The difference as compared to the carrying value represents outstanding reconciling items cleared in the subsequent year.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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, 2023 was as follows:

	Balance 01/01/23	Additions	Deletions	Balance 12/31/23
Capital Assets being depreciated/amortized:				
Construction in Progress	\$3,652,842	\$7,347,159	(\$7,945,721)	\$3,054,280
Capital Assets being depreciated/amortized:				
Fiber Network	10,962,297	6,210,687	0	17,172,984
Equipment	493,456	1,826,421	(22,049)	2,297,828
Intangible Right to Use Lease - Fiber Network	60,702	0	0	60,702
Total Capital Asset being depreciated/amortized	11,516,455	8,037,108	(22,049)	19,531,514
Accumulated Depreciation/Amortization:				
Fiber Network	(3,342,750)	(417,780)	0	(3,760,530)
Equipment	(315,461)	(137,929)	22,049	(431,341)
Intangible Right to Use Lease - Fiber Network	(23,498)	(23,498)	0	(46,996)
Total Accumulated Depreciation/Amortization	(3,681,709)	(579,207)	22,049	(4,238,867)
Capital Assets being depreciated, net	7,834,746	7,457,901	0	15,292,647
Total Capital Assets being depreciated/amortized, net	\$11,487,588	\$14,805,060	(\$7,945,721)	\$18,346,927

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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 Authority is reporting a total lease receivable of \$35,447. This amount represents the discounted future monthly lease payments. The discount is being amortized using the straight-line method. For 2023, the Authority reported lease revenue of \$21,578 and interest revenue of \$800.

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

	Principal	Interest	Total
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	\$35,447	\$753	\$36,200

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 \$1,708,553. There is no amortization scheduled related to the retirement of these obligations.

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, 2023 consisted of the following:

	Balance January 1, 2023	Additions	Deletions	Balance December 31, 2023	Amount Due In One Year
Issuance					
Refunding Revenue Bonds	\$9,615,000	\$0	\$1,070,000	\$8,545,000	\$1,110,000
County Loan Payable	7,056,405	192,627	0	7,249,032	0
Lease Payable	37,467	0	23,546	13,921	13,921
Total	\$16,708,872	\$192,627	\$1,093,546	\$15,807,953	\$1,123,921

Medina County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

The annual requirements to retire debt are as follows:

	Principal	Interest	Total
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	1,255,000	61,253	1,316,253
2029-2030	2,640,000	56,855	2,696,855
Total	\$8,545,000	\$566,442	\$9,111,442

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 \$8,545,000 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 \$9,111,442. Principal and interest paid for the current year and total net available revenue were \$1,229,872 and \$448,755, respectively.

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

	Principal	Interest	Total
2024	\$13,921	\$79	\$14,000

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
Manufacturing Expansion and Renovation	Nonrecourse Taxable Development Lease Revenue Bonds	\$2,400,000

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 Ten Years **

	2023	2022	2021	2020
County's Proportion of the Net Pension Liability	0.32637561%	0.33821335%	0.33877888%	0.33413359%
County's Proportionate Share of the Net Pension Liability	\$96,411,496	\$29,425,931	\$50,165,777	\$66,043,774
County's Covered Payroll	\$49,295,437	\$47,077,426	\$46,820,283	\$46,745,305
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	195.58%	62.51%	107.15%	141.28%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.74%	92.62%	86.88%	82.17%

* 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

2019	2018	2017	2016	2015	2014
0.35187971%	0.35692566%	0.37261861%	0.36355319%	0.36848357%	0.36848357%
\$96,372,720	\$55,994,717	\$84,615,350	\$62,971,995	\$44,443,236	\$43,439,412
\$46,224,319	\$45,852,644	\$46,736,353	\$44,007,398	\$44,007,573	\$44,078,988
208.49%	122.12%	181.05%	143.09%	100.99%	98.55%
74.70%	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 Six Years (1) **

	2023	2022	2021	2020
County's Proportion of the Net Pension Asset	0.44693385%	0.46981231%	0.44447832%	0.43616497%
County's Proportionate Share of the Net Pension Asset	\$1,053,376	\$1,851,086	\$1,283,047	\$909,508
County's Covered Payroll	\$2,084,207	\$2,117,786	\$1,966,971	\$1,974,514
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	-50.54%	-87.41%	-65.23%	-46.06%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	137.14%	169.88%	157.67%	145.28%

(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

2019	2018
0.45107062%	0.44964920%
\$504,397	\$612,121
\$1,929,193	\$1,841,538
-26.15%	-33.24%
126.64%	137.28%

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>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
County's Proportion of the Net Pension Liability	0.01072144%	0.01059787%	0.01056333%	0.01072516%
County's Proportionate Share of the Net Pension Liability	\$2,308,856	\$2,355,920	\$1,350,617	\$2,595,107
County's Covered Payroll	\$1,448,127	\$1,377,774	\$1,303,446	\$1,294,359
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	159.44%	170.99%	103.62%	200.49%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	80.00%	78.90%	87.80%	75.50%

* 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.

2019	2018	2017	2016	2015	2014
0.01041663%	0.01068164%	0.01092012%	0.01125483%	0.01196438%	0.01186141%
\$2,303,575	\$2,348,653	\$2,594,098	\$3,767,328	\$3,306,603	\$2,885,105
\$1,222,952	\$1,214,323	\$1,200,536	\$1,184,221	\$1,248,286	\$1,305,132
188.36%	193.41%	216.08%	318.13%	264.89%	221.06%
77.40%	77.30%	75.30%	66.80%	72.10%	74.70%

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

	2023	2022	2021	2020
County's Proportion of the Net OPEB Asset/Liability	0.32495961%	0.33628472%	0.33648912%	0.33207769%
County's Proportionate Share of the:				
Net OPEB Asset	\$0	\$10,532,951	\$5,994,822	\$0
Net OPEB Liability	2,048,926	0	0	45,868,557
County's Covered Payroll	\$52,802,069	\$50,405,912	\$50,024,579	\$49,975,319
County's Proportionate Share of the Net OPEB Asset/Liability as a Percentage of its Covered Payroll	3.88%	-20.90%	-11.98%	91.78%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	94.79%	128.23%	115.57%	47.80%

(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

2019	2018	2017
0.34979672%	0.35362600%	0.36867740%
\$0	\$0	\$0
45,605,236	38,401,178	37,237,670
\$49,440,487	\$48,968,982	\$49,926,704
92.24%	78.42%	74.58%
46.33%	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 Seven Fiscal Years (1) **

	2023	2022	2021	2020
County's Proportion of the Net OPEB Asset/Liability	0.01072144%	0.01059787%	0.01056333%	0.01072516%
County's Proportionate Share of the:				
Net OPEB Asset	\$208,518	\$274,413	\$222,718	\$188,494
Net OPEB Liability	0	0	0	0
County's Covered Payroll	\$1,448,127	\$1,377,774	\$1,303,446	\$1,294,359
County's Proportionate Share of the Net OPEB Asset/Liability as a Percentage of its Covered Payroll	-14.40%	-19.92%	-17.09%	-14.56%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	168.50%	230.70%	174.70%	182.10%

(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

2019	2018	2017
0.01041663%	0.01068164%	0.01092012%
\$172,525 0	\$171,644 0	\$0 426,063
\$1,222,952	\$1,214,323	\$1,200,536
-14.11%	-14.13%	35.49%
174.70%	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)

	2023	2022	2021	2020
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$7,832,691	\$7,120,878	\$6,798,466	\$6,753,018
Contributions in Relation to the Contractually Required Contribution	<u>(7,832,691)</u>	<u>(7,120,878)</u>	<u>(6,798,466)</u>	<u>(6,753,018)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$54,109,761	\$49,295,437	\$47,077,426	\$46,820,283
Pension Contributions as a Percentage of Covered Payroll	<u>14.48%</u>	<u>14.45%</u>	<u>14.44%</u>	<u>14.42%</u>
Net Pension Asset - Combined Plan				
Contractually Required Contribution	\$228,926	\$291,789	\$296,490	\$275,376
Contributions in Relation to the Contractually Required Contribution	<u>(228,926)</u>	<u>(291,789)</u>	<u>(296,490)</u>	<u>(275,376)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$1,907,717	\$2,084,207	\$2,117,786	\$1,966,971
Pension Contributions as a Percentage of Covered Payroll	<u>12.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Liability - OPEB Plan (1)				
Contractually Required Contribution	\$92,329	\$56,897	\$48,428	\$49,493
Contributions in Relation to the Contractually Required Contribution	<u>(92,329)</u>	<u>(56,897)</u>	<u>(48,428)</u>	<u>(49,493)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (2)	\$57,674,206	\$52,802,069	\$50,405,912	\$50,024,579
OPEB Contributions as a Percentage of Covered Payroll	<u>0.16%</u>	<u>0.11%</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.

2019	2018	2017	2016	2015	2014
\$6,729,402	\$6,654,454	\$6,140,317	\$5,786,236	\$5,442,975	\$5,429,807
<u>(6,729,402)</u>	<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>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$46,745,305	\$46,224,319	\$45,852,644	\$46,736,353	\$44,007,398	\$44,007,573
<u>14.40%</u>	<u>14.40%</u>	<u>13.39%</u>	<u>12.38%</u>	<u>12.37%</u>	<u>12.34%</u>
\$276,432	\$270,087	\$239,400	\$234,309	\$208,042	\$178,718
<u>(276,432)</u>	<u>(270,087)</u>	<u>(239,400)</u>	<u>(234,309)</u>	<u>(208,042)</u>	<u>(178,718)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,974,514	\$1,929,193	\$1,841,538	\$1,952,575	\$1,733,683	\$1,489,317
<u>14.00%</u>	<u>14.00%</u>	<u>13.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>12.00%</u>
\$50,220	\$51,479	\$524,208	\$1,023,290		
<u>(50,220)</u>	<u>(51,479)</u>	<u>(524,208)</u>	<u>(1,023,290)</u>		
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		
\$49,975,319	\$49,440,487	\$48,968,982	\$49,926,704		
<u>0.10%</u>	<u>0.10%</u>	<u>1.07%</u>	<u>2.05%</u>		

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Net Pension Liability				
Contractually Required Contribution	\$198,269	\$194,704	\$187,827	\$184,594
Contributions in Relation to the Contractually Required Contribution	<u>(198,269)</u>	<u>(194,704)</u>	<u>(187,827)</u>	<u>(184,594)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$1,416,210	\$1,390,744	\$1,341,625	\$1,318,530
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.

2019	2018	2017	2016	2015	2014
\$172,742	\$176,302	\$167,150	\$168,255	\$169,482	\$169,667
(172,742)	(176,302)	(167,150)	(168,255)	(169,482)	(169,667)
\$0	\$0	\$0	\$0	\$0	\$0
\$1,233,875	\$1,259,301	\$1,193,929	\$1,201,821	\$1,210,586	\$1,252,829
14.00%	14.00%	14.00%	14.00%	14.00%	13.54%
\$0	\$0	\$0	\$0	\$0	\$5,708
0	0	0	0	0	(5,708)
\$0	\$0	\$0	\$0	\$0	\$0
0.00%	0.00%	0.00%	0.00%	0.00%	0.46%
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, 2023

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:

	<u>2022</u>	<u>2019 through 2021</u>	<u>2018 and 2017</u>	<u>2016 and prior</u>
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:

2023	3.0 percent, simple through 2023 then 2.05 percent, simple
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

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.

Medina County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2023

Amounts reported for 2017 through 2021 use mortality rates based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

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

Changes in Assumptions – OPERS Pension – Combined Plan

	2022	2019 through 2021	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, 2023

	2022	2017	2016 and Prior
Inflation	2.50 percent	2.50 percent	2.75 percent
Projected salary increases	Varies by Service from 2.5 percent to 8.5 percent	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	See Below
Payroll Increases	3 percent	3 percent	3.5 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	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 after August 1, 2013, or later, COLA commences on fifth anniversary of retirement date.

Investment rate of return:

2021 through 2023	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.

Medina County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2023

Changes in Benefit Term – STRS Pension

For 2023, Demographic assumptions were changed based on the actuarial experience study for the period July 1, 2015 through June 30, 2021.

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.

Changes in Assumptions – OPERS OPEB

Wage Inflation:	
2023 and 2022	2.75 percent
2021 and prior	3.25 percent
Projected Salary Increases (including wage inflation):	
2023 and 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:	
2023	4.05 percent
2022	1.84 percent
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2023	5.22 percent
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:	
2023	5.5 percent, initial 3.5 percent, ultimate in 2036
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

Medina County, Ohio
Notes to the Required Supplementary Information
For the year ended December 31, 2023

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.

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 2023, healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes effective January 1, 2024.

For 2022, healthcare trends were updated to reflect emerging claims and recoveries experience.

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 property taxes, 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 investment income/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 restricted revenues from property taxes and State grants for subsidized adoptions and 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 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 2023; 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 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.

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.

Fund Descriptions – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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 property taxes and the Federal government 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.

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 2023; therefore, budgetary information is not provided.

(continued)

Fund Descriptions – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

Sheriff Ohio Criminal Justice Service Fund – To account for and report restricted grant monies from the State for criminal justice services within the sheriff's department.

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 and property transfer fees that are utilized for the repayment of general obligation bonds and notes of the County.

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

Nonmajor Capital Projects Funds

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

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

County Capital Improvements Fund – To account for and report restricted 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.

Excess Revenue Special Projects Fund – To account for and report committed revenues made available from local fiscal recovery amounts for government services-related expenditures.

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, 2023

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$50,547,467	\$1,764,040	\$8,250,434	\$60,561,941
Cash and Cash Equivalents In Segregated Accounts	490,531	0	0	490,531
Materials and Supplies Inventory	568,099	0	0	568,099
Accounts Receivable	1,733,460	0	0	1,733,460
Intergovernmental Receivable	4,836,951	105,093	11,700	4,953,744
Interfund Receivable	90,095	0	0	90,095
Property and Other Taxes Receivable	8,991,417	1,468,350	0	10,459,767
Permissive Motor Vehicle License Taxes Receivable	212,925	0	0	212,925
Special Assessments Receivable	1,994	3,292,383	0	3,294,377
Loans Receivable	202,258	0	0	202,258
<i>Total Assets</i>	<u>\$67,675,197</u>	<u>\$6,629,866</u>	<u>\$8,262,134</u>	<u>\$82,567,197</u>
Liabilities				
Accounts Payable	\$1,488,011	\$0	\$194,249	\$1,682,260
Contracts Payable	533,836	0	390,744	924,580
Accrued Wages and Benefits	267,005	0	0	267,005
Payroll Withholding Payable	328,598	0	0	328,598
Accrued Interest Payable	0	0	5,834	5,834
Matured Compensated Absences Payable	5,967	0	0	5,967
Interfund Payable	884,941	430,334	1,375,000	2,690,275
Intergovernmental Payable	180,775	0	16,479	197,254
<i>Total Liabilities</i>	<u>3,689,133</u>	<u>430,334</u>	<u>1,982,306</u>	<u>6,101,773</u>
Deferred Inflows of Resources				
Property Taxes	7,995,518	1,357,241	0	9,352,759
Unavailable Revenue	6,070,802	3,508,585	0	9,579,387
<i>Total Deferred Inflows of Resources</i>	<u>14,066,320</u>	<u>4,865,826</u>	<u>0</u>	<u>18,932,146</u>
Fund Balances				
Nonspendable	568,099	0	0	568,099
Restricted	50,295,206	1,764,040	1,174,974	53,234,220
Committed	0	0	263,582	263,582
Assigned	0	0	4,841,272	4,841,272
Unassigned (Deficit)	(943,561)	(430,334)	0	(1,373,895)
<i>Total Fund Balances</i>	<u>49,919,744</u>	<u>1,333,706</u>	<u>6,279,828</u>	<u>57,533,278</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$67,675,197</u>	<u>\$6,629,866</u>	<u>\$8,262,134</u>	<u>\$82,567,197</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2023

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property and Other Taxes	\$9,360,010	\$2,388,960	\$0	\$11,748,970
Property Transfer Taxes	0	998,486	0	998,486
Permissive Motor Vehicle License Taxes	2,615,603	0	0	2,615,603
Charges for Services	6,883,944	0	49,690	6,933,634
Fines, Forfeitures, and Settlements	214,716	0	0	214,716
Intergovernmental	30,451,702	303,339	3,235,584	33,990,625
Special Assessments	260,570	36,360	0	296,930
Investment Earnings/Interest	213,179	0	31,944	245,123
Rentals	282,713	0	0	282,713
Donations	380,606	0	80,000	460,606
Other	704,192	25,188	237,977	967,357
<i>Total Revenues</i>	<u>51,367,235</u>	<u>3,752,333</u>	<u>3,635,195</u>	<u>58,754,763</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,143,050	3,772	0	2,146,822
Judicial	3,411,674	0	0	3,411,674
Public Safety	7,089,879	0	0	7,089,879
Public Works	9,729,216	0	0	9,729,216
Health	7,090,565	0	0	7,090,565
Human Services	14,979,185	0	0	14,979,185
Economic Development and Assistance	1,551,945	0	0	1,551,945
Capital Outlay	0	0	13,170,407	13,170,407
Debt Service:				
Principal Retirement	318,932	690,000	257,174	1,266,106
Interest	25,920	997,930	76,195	1,100,045
<i>Total Expenditures</i>	<u>46,340,366</u>	<u>1,691,702</u>	<u>13,503,776</u>	<u>61,535,844</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,026,869</u>	<u>2,060,631</u>	<u>(9,868,581)</u>	<u>(2,781,081)</u>
Other Financing Sources (Uses)				
OPWC Loans Issued	0	0	156,750	156,750
Transfers In	451,665	0	2,262,480	2,714,145
Transfers Out	(354,296)	(329,614)	0	(683,910)
<i>Total Other Financing Sources (Uses)</i>	<u>97,369</u>	<u>(329,614)</u>	<u>2,419,230</u>	<u>2,186,985</u>
<i>Net Change in Fund Balances</i>	5,124,238	1,731,017	(7,449,351)	(594,096)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>44,795,506</u>	<u>(397,311)</u>	<u>13,729,179</u>	<u>58,127,374</u>
<i>Fund Balances End of Year</i>	<u>\$49,919,744</u>	<u>\$1,333,706</u>	<u>\$6,279,828</u>	<u>\$57,533,278</u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023

	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	\$5,630,548	\$9,022,817	\$765,826	\$3,296,612	\$2,761	\$12,369
Cash and Cash Equivalents In Segregated Accounts	0	185	0	0	0	0
Materials and Supplies Inventory	0	568,099	0	0	0	0
Accounts Receivable	0	10,226	0	0	0	0
Intergovernmental Receivable	99,761	3,293,481	0	171,008	89,835	2,719
Interfund Receivable	0	857	0	0	0	0
Property and Other Taxes Receivable	1,664,793	0	0	2,774,654	0	0
Permissive Motor Vehicle License Taxes Receivable	0	212,925	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>\$7,395,102</u>	<u>\$13,108,590</u>	<u>\$765,826</u>	<u>\$6,242,274</u>	<u>\$92,596</u>	<u>\$15,088</u>
Liabilities						
Accounts Payable	\$324,543	\$77,092	\$5,270	\$505,922	\$6,115	\$81,156
Contracts Payable	0	324,906	0	0	0	0
Accrued Wages and Benefits	35,084	89,146	30,434	0	0	0
Payroll Withholding Payable	12,387	96,386	49,029	0	0	0
Matured Compensated Absences Payable	0	5,967	0	0	0	0
Interfund Payable	2,724	3,025	39,058	0	0	0
Intergovernmental Payable	3,282	18,570	64,090	0	0	0
<i>Total Liabilities</i>	<u>378,020</u>	<u>615,092</u>	<u>187,881</u>	<u>505,922</u>	<u>6,115</u>	<u>81,156</u>
Deferred Inflows of Resources						
Property Taxes	1,502,312	0	0	2,503,853	0	0
Unavailable Revenue	262,242	2,201,066	0	441,809	0	0
<i>Total Deferred Inflows of Resources</i>	<u>1,764,554</u>	<u>2,201,066</u>	<u>0</u>	<u>2,945,662</u>	<u>0</u>	<u>0</u>
Fund Balances						
Nonspendable	0	568,099	0	0	0	0
Restricted	5,252,528	9,724,333	577,945	2,790,690	86,481	0
Unassigned (Deficit)	0	0	0	0	0	(66,068)
<i>Total Fund Balances (Deficit)</i>	<u>5,252,528</u>	<u>10,292,432</u>	<u>577,945</u>	<u>2,790,690</u>	<u>86,481</u>	<u>(66,068)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$7,395,102</u>	<u>\$13,108,590</u>	<u>\$765,826</u>	<u>\$6,242,274</u>	<u>\$92,596</u>	<u>\$15,088</u>

Community Oriented Policing Services	Community Safety Awareness	Computer	Convention and Visitors Bureau	Coronavirus Relief	County Home	Courthouse Security	Ditch Maintenance	Dog and Kennel
\$153,586	\$197,913	\$538,807	\$0	\$0	\$661,091	\$1,019,665	\$8,504,997	\$301,401
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	1,979	0	0	148,378	89,859	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	116,911	0	1,502,015	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	1,994	0
0	0	0	0	0	0	0	0	0
<u>\$157,915</u>	<u>\$199,892</u>	<u>\$652,158</u>	<u>\$116,911</u>	<u>\$148,378</u>	<u>\$2,252,965</u>	<u>\$1,159,247</u>	<u>\$8,506,991</u>	<u>\$301,401</u>
\$4,826	\$24,160	\$7,750	\$0	\$17,791	\$4,230	\$7,374	\$0	\$13,082
0	0	0	0	0	0	0	0	0
2,326	0	1,417	0	0	0	3,766	0	4,284
2,939	0	1,878	0	0	0	17,300	0	6,210
0	0	0	0	0	0	0	0	0
0	0	0	0	148,378	0	0	0	0
381	68,176	232	0	0	0	618	0	703
<u>10,472</u>	<u>92,336</u>	<u>11,277</u>	<u>0</u>	<u>166,169</u>	<u>4,230</u>	<u>29,058</u>	<u>0</u>	<u>24,279</u>
0	0	0	0	0	1,353,260	0	0	0
0	1,979	0	0	148,378	238,614	0	1,994	0
0	1,979	0	0	148,378	1,591,874	0	1,994	0
0	0	0	0	0	0	0	0	0
147,443	105,577	640,881	116,911	0	656,861	1,130,189	8,504,997	277,122
0	0	0	0	(166,169)	0	0	0	0
<u>147,443</u>	<u>105,577</u>	<u>640,881</u>	<u>116,911</u>	<u>(166,169)</u>	<u>656,861</u>	<u>1,130,189</u>	<u>8,504,997</u>	<u>277,122</u>
<u>\$157,915</u>	<u>\$199,892</u>	<u>\$652,158</u>	<u>\$116,911</u>	<u>\$148,378</u>	<u>\$2,252,965</u>	<u>\$1,159,247</u>	<u>\$8,506,991</u>	<u>\$301,401</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2023

	DRETAC	Drug Enforcement	Emergency Management	Emergency Planning Commission	Federal Law Enforcement	Indigent Guardianship
Assets						
Equity in Pooled Cash and Cash Equivalents	\$726,893	\$902,276	\$463,203	\$106,385	\$628,492	\$83,549
Cash and Cash Equivalents In Segregated Accounts	0	3,925	0	0	139,497	2,415
Materials and Supplies Inventory	0	0	0	0	0	0
Accounts Receivable	0	0	0	0	0	0
Intergovernmental Receivable	0	108,532	0	0	0	0
Interfund Receivable	0	0	0	0	0	0
Property and Other Taxes Receivable	0	1,823,182	0	0	0	0
Permissive Motor Vehicle License 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>\$726,893</u>	<u>\$2,837,915</u>	<u>\$463,203</u>	<u>\$106,385</u>	<u>\$767,989</u>	<u>\$85,964</u>
Liabilities						
Accounts Payable	\$1,247	\$0	\$1,115	\$0	\$7,289	\$2,652
Contracts Payable	0	0	0	0	0	0
Accrued Wages and Benefits	0	0	2,956	0	0	0
Payroll Withholding Payable	4,593	85	6,836	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0	0
Interfund Payable	0	0	0	0	0	0
Intergovernmental Payable	0	0	486	0	0	0
<i>Total Liabilities</i>	<u>5,840</u>	<u>85</u>	<u>11,393</u>	<u>0</u>	<u>7,289</u>	<u>2,652</u>
Deferred Inflows of Resources						
Property Taxes	0	1,634,552	0	0	0	0
Unavailable Revenue	0	297,162	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>1,931,714</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances						
Nonspendable	0	0	0	0	0	0
Restricted	721,053	906,116	451,810	106,385	760,700	83,312
Unassigned (Deficit)	0	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>721,053</u>	<u>906,116</u>	<u>451,810</u>	<u>106,385</u>	<u>760,700</u>	<u>83,312</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$726,893</u>	<u>\$2,837,915</u>	<u>\$463,203</u>	<u>\$106,385</u>	<u>\$767,989</u>	<u>\$85,964</u>

Juvenile Detention Center Donations	Law Library	Marriage License	Office for Older Adults	Ohio Criminal Justice Service	OneOhio Opioid	Real Estate Assessment	Revolving Loan Program	Safe Communities
\$103,228	\$92,283	\$13,966	\$1,567,192	\$0	\$228,912	\$6,491,721	\$103,447	\$0
0	0	6,787	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	1,571,735	0	0	0
0	0	0	166,162	0	0	0	0	30,193
0	0	0	19,116	0	0	0	0	0
0	0	0	1,109,862	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	202,258	0
<u>\$103,228</u>	<u>\$92,283</u>	<u>\$20,753</u>	<u>\$2,862,332</u>	<u>\$0</u>	<u>\$1,800,647</u>	<u>\$6,491,721</u>	<u>\$305,705</u>	<u>\$30,193</u>
\$0	\$10,962	\$13,193	\$21,872	\$1,724	\$0	\$178,490	\$0	\$1,450
0	0	0	0	0	0	0	0	0
0	1,029	0	20,332	0	0	16,776	0	0
0	2,218	0	27,744	0	0	23,830	0	685
0	0	0	0	0	0	0	0	0
0	0	0	10,443	193,723	0	0	0	22,889
0	168	0	3,657	0	0	2,752	0	0
0	14,377	13,193	84,048	195,447	0	221,848	0	25,024
0	0	0	1,001,541	0	0	0	0	0
0	0	0	249,404	0	1,560,096	0	0	24,517
0	0	0	1,250,945	0	1,560,096	0	0	24,517
0	0	0	0	0	0	0	0	0
103,228	77,906	7,560	1,527,339	0	240,551	6,269,873	305,705	0
0	0	0	0	(195,447)	0	0	0	(19,348)
<u>103,228</u>	<u>77,906</u>	<u>7,560</u>	<u>1,527,339</u>	<u>(195,447)</u>	<u>240,551</u>	<u>6,269,873</u>	<u>305,705</u>	<u>(19,348)</u>
<u>\$103,228</u>	<u>\$92,283</u>	<u>\$20,753</u>	<u>\$2,862,332</u>	<u>\$0</u>	<u>\$1,800,647</u>	<u>\$6,491,721</u>	<u>\$305,705</u>	<u>\$30,193</u>

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2023

	Shelter Care and Youth Services	Sheriff Commissary	Sheriff Donations	Sheriff Ohio Criminal Justice Service	Sheriff Special Projects	Social Services Levy
Assets						
Equity in Pooled Cash and Cash Equivalents	\$512,465	\$0	\$352,028	\$920,873	\$0	\$2,573,860
Cash and Cash Equivalents In Segregated Accounts	897	83,673	0	0	0	0
Materials and Supplies Inventory	0	0	0	0	0	0
Accounts Receivable	0	0	0	0	0	0
Intergovernmental Receivable	0	0	0	0	0	0
Interfund Receivable	0	0	0	0	0	0
Property and Other Taxes Receivable	0	0	0	0	0	0
Permissive Motor Vehicle License 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>\$513,362</u>	<u>\$83,673</u>	<u>\$352,028</u>	<u>\$920,873</u>	<u>\$0</u>	<u>\$2,573,860</u>
Liabilities						
Accounts Payable	\$24,666	\$0	\$39,933	\$0	\$0	\$0
Contracts Payable	0	0	0	0	0	0
Accrued Wages and Benefits	8,787	0	0	12,115	4,569	0
Payroll Withholding Payable	11,950	0	0	12,969	0	0
Matured Compensated Absences Payable	0	0	0	0	0	0
Interfund Payable	2,500	0	0	0	308,169	0
Intergovernmental Payable	1,442	0	1,800	2,480	938	0
<i>Total Liabilities</i>	<u>49,345</u>	<u>0</u>	<u>41,733</u>	<u>27,564</u>	<u>313,676</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	464,017	83,673	310,295	893,309	0	2,573,860
Unassigned (Deficit)	0	0	0	0	(313,676)	0
<i>Total Fund Balances (Deficit)</i>	<u>464,017</u>	<u>83,673</u>	<u>310,295</u>	<u>893,309</u>	<u>(313,676)</u>	<u>2,573,860</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$513,362</u>	<u>\$83,673</u>	<u>\$352,028</u>	<u>\$920,873</u>	<u>\$0</u>	<u>\$2,573,860</u>

Title IV-D	Transportation Program	Victim Assistance	Webcheck Program	Total Nonmajor Special Revenue Funds
\$0	\$4,544,648	\$0	\$23,653	\$50,547,467
0	0	219	0	490,531
0	0	0	0	568,099
0	151,177	0	322	1,733,460
0	617,910	12,563	242	4,836,951
0	70,122	0	0	90,095
0	0	0	0	8,991,417
0	0	0	0	212,925
0	0	0	0	1,994
0	0	0	0	202,258
<u>\$0</u>	<u>\$5,383,857</u>	<u>\$12,782</u>	<u>\$24,217</u>	<u>\$67,675,197</u>
\$17,421	\$86,334	\$352	\$0	\$1,488,011
0	208,930	0	0	533,836
5,725	27,091	1,168	0	267,005
13,997	36,615	947	0	328,598
0	0	0	0	5,967
144,680	496	8,856	0	884,941
1,030	4,446	1,350	4,174	180,775
<u>182,853</u>	<u>363,912</u>	<u>12,673</u>	<u>4,174</u>	<u>3,689,133</u>
0	0	0	0	7,995,518
0	642,977	0	564	6,070,802
<u>0</u>	<u>642,977</u>	<u>0</u>	<u>564</u>	<u>14,066,320</u>
0	0	0	0	568,099
0	4,376,968	109	19,479	50,295,206
(182,853)	0	0	0	(943,561)
<u>(182,853)</u>	<u>4,376,968</u>	<u>109</u>	<u>19,479</u>	<u>49,919,744</u>
<u>\$0</u>	<u>\$5,383,857</u>	<u>\$12,782</u>	<u>\$24,217</u>	<u>\$67,675,197</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2023

	ADAMH Board	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant	Community Housing Improvement
Revenues						
Property and Other Taxes	\$1,653,115	\$0	\$0	\$2,755,191	\$0	\$0
Permissive Motor Vehicle License Taxes	0	2,615,603	0	0	0	0
Charges for Services	0	30,000	58,248	0	0	0
Fines, Forfeitures, and Settlements	0	28,697	0	0	0	0
Intergovernmental	5,732,423	7,803,822	2,813,184	4,598,048	641,406	407,239
Special Assessments	0	0	0	0	0	0
Investment Earnings/Interest	0	188,366	0	0	0	828
Rentals	282,713	0	0	0	0	0
Donations	0	0	0	0	0	0
Other	54,289	129,407	0	0	7,500	9,250
<i>Total Revenues</i>	<u>7,722,540</u>	<u>10,795,895</u>	<u>2,871,432</u>	<u>7,353,239</u>	<u>648,906</u>	<u>417,317</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	0	0	0	0	0	0
Judicial	0	0	2,895,973	0	0	0
Public Safety	0	0	0	0	0	0
Public Works	0	9,641,644	0	0	0	0
Health	6,729,118	0	0	0	0	0
Human Services	0	0	0	7,379,540	0	0
Economic Development and Assistance	0	0	0	0	573,735	502,684
Debt Service:						
Principal Retirement	0	4,046	0	0	0	0
Interest	0	0	0	0	0	0
<i>Total Expenditures</i>	<u>6,729,118</u>	<u>9,645,690</u>	<u>2,895,973</u>	<u>7,379,540</u>	<u>573,735</u>	<u>502,684</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>993,422</u>	<u>1,150,205</u>	<u>(24,541)</u>	<u>(26,301)</u>	<u>75,171</u>	<u>(85,367)</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>	993,422	1,150,205	(24,541)	(26,301)	75,171	(85,367)
<i>Fund Balances (Deficit) Beginning 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>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$5,252,528</u></u>	<u><u>\$10,292,432</u></u>	<u><u>\$577,945</u></u>	<u><u>\$2,790,690</u></u>	<u><u>\$86,481</u></u>	<u><u>(\$66,068)</u></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	\$482,993	\$0	\$1,376,657	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0	7,748	384,032	0	0	0	544,225	0	338,889
0	0	0	0	0	0	0	0	14,152
212,267	625,501	0	0	10,970	143,828	0	0	0
0	0	0	0	0	0	0	260,570	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	11,514	0	0	5,454
0	0	0	0	0	0	3,908	0	129
<u>212,267</u>	<u>633,249</u>	<u>384,032</u>	<u>482,993</u>	<u>10,970</u>	<u>1,531,999</u>	<u>548,133</u>	<u>260,570</u>	<u>358,624</u>
0	0	80,580	0	0	0	0	0	0
0	0	106,383	0	14,076	0	0	0	0
227,041	609,333	0	0	148,168	0	719,697	0	0
0	0	0	0	0	0	0	87,572	0
0	0	0	0	0	0	0	0	361,447
0	0	0	0	0	1,150,862	0	0	0
0	0	0	475,526	0	0	0	0	0
0	0	312,588	0	0	0	0	0	0
0	0	25,567	0	0	0	0	0	0
<u>227,041</u>	<u>609,333</u>	<u>525,118</u>	<u>475,526</u>	<u>162,244</u>	<u>1,150,862</u>	<u>719,697</u>	<u>87,572</u>	<u>361,447</u>
<u>(14,774)</u>	<u>23,916</u>	<u>(141,086)</u>	<u>7,467</u>	<u>(151,274)</u>	<u>381,137</u>	<u>(171,564)</u>	<u>172,998</u>	<u>(2,823)</u>
50,000	0	0	0	0	0	256,943	0	0
(3,645)	0	0	0	(13,596)	0	(302,250)	0	0
<u>46,355</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(13,596)</u>	<u>0</u>	<u>(45,307)</u>	<u>0</u>	<u>0</u>
31,581	23,916	(141,086)	7,467	(164,870)	381,137	(216,871)	172,998	(2,823)
115,862	81,661	781,967	109,444	(1,299)	275,724	1,347,060	8,331,999	279,945
<u>\$147,443</u>	<u>\$105,577</u>	<u>\$640,881</u>	<u>\$116,911</u>	<u>(\$166,169)</u>	<u>\$656,861</u>	<u>\$1,130,189</u>	<u>\$8,504,997</u>	<u>\$277,122</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, 2023

	DRETAC	Drug Enforcement	Emergency Management	Emergency Planning Commission	Federal Law Enforcement	Indigent Guardianship
Revenues						
Property and Other Taxes	\$378,211	\$1,611,767	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	20,252
Fines, Forfeitures, and Settlements	0	0	0	0	229	0
Intergovernmental	0	446,608	288,049	39,999	208,364	0
Special Assessments	0	0	0	0	0	0
Investment Earnings/Interest	0	0	0	0	20,745	0
Rentals	0	0	0	0	0	0
Donations	0	0	15,000	0	0	0
Other	30,295	36,283	40,548	12,970	0	0
<i>Total Revenues</i>	<u>408,506</u>	<u>2,094,658</u>	<u>343,597</u>	<u>52,969</u>	<u>229,338</u>	<u>20,252</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	141,660	0	0	0	0	0
Judicial	92,291	0	0	0	0	32,287
Public Safety	0	2,148,926	521,478	28,813	65,379	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 and Fiscal Charges	0	0	0	0	0	0
<i>Total Expenditures</i>	<u>233,951</u>	<u>2,148,926</u>	<u>521,478</u>	<u>28,813</u>	<u>65,379</u>	<u>32,287</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>174,555</u>	<u>(54,268)</u>	<u>(177,881)</u>	<u>24,156</u>	<u>163,959</u>	<u>(12,035)</u>
Other Financing Sources (Uses)						
Transfers In	0	0	107,212	3,626	0	0
Transfers Out	0	0	0	(30,838)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>107,212</u>	<u>(27,212)</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	174,555	(54,268)	(70,669)	(3,056)	163,959	(12,035)
<i>Fund Balances (Deficit) Beginning 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>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$721,053</u></u>	<u><u>\$906,116</u></u>	<u><u>\$451,810</u></u>	<u><u>\$106,385</u></u>	<u><u>\$760,700</u></u>	<u><u>\$83,312</u></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	\$1,102,076	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
485	0	26,383	0	0	0	0	3,273,409	6,894
0	0	0	0	0	171,638	0	0	0
134,095	250,285	0	603,552	412,166	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	3,240
0	0	0	0	0	0	0	0	0
825	0	0	21,506	0	0	0	0	0
0	0	0	290,979	0	0	0	4,271	0
<u>135,405</u>	<u>250,285</u>	<u>26,383</u>	<u>2,018,113</u>	<u>412,166</u>	<u>171,638</u>	<u>0</u>	<u>3,277,680</u>	<u>10,134</u>
0	0	0	0	0	0	0	1,920,810	0
0	270,664	0	0	0	0	0	0	0
45,008	0	0	0	542,637	0	636	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	24,693	1,634,685	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	2,298	0	0	0	0	0
0	0	0	353	0	0	0	0	0
<u>45,008</u>	<u>270,664</u>	<u>24,693</u>	<u>1,637,336</u>	<u>542,637</u>	<u>0</u>	<u>636</u>	<u>1,920,810</u>	<u>0</u>
<u>90,397</u>	<u>(20,379)</u>	<u>1,690</u>	<u>380,777</u>	<u>(130,471)</u>	<u>171,638</u>	<u>(636)</u>	<u>1,356,870</u>	<u>10,134</u>
26,445	0	0	0	5,943	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>26,445</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,943</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
116,842	(20,379)	1,690	380,777	(124,528)	171,638	(636)	1,356,870	10,134
(13,614)	98,285	5,870	1,146,562	(70,919)	68,913	636	4,913,003	295,571
<u>\$103,228</u>	<u>\$77,906</u>	<u>\$7,560</u>	<u>\$1,527,339</u>	<u>(\$195,447)</u>	<u>\$240,551</u>	<u>\$0</u>	<u>\$6,269,873</u>	<u>\$305,705</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, 2023

	Safe Communities	Shelter Care and Youth Services	Sheriff Commissary	Sheriff Donations	Sheriff Ohio Criminal Justice Service	Sheriff Special Projects
Revenues						
Property and Other Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	0	0	0
Charges for Services	0	12,352	729,623	0	0	0
Fines, Forfeitures, and Settlements	0	0	0	0	0	0
Intergovernmental	67,661	976,384	0	0	1,522,709	9,762
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	326,307	0	0
Other	0	0	0	0	0	0
<i>Total Revenues</i>	<u>67,661</u>	<u>988,736</u>	<u>729,623</u>	<u>326,307</u>	<u>1,522,709</u>	<u>9,762</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	0	0	0	0	0	0
Judicial	0	0	0	0	0	0
Public Safety	116,629	0	764,597	301,437	629,400	220,700
Public Works	0	0	0	0	0	0
Health	0	0	0	0	0	0
Human Services	0	1,138,646	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 and Fiscal Charges	0	0	0	0	0	0
<i>Total Expenditures</i>	<u>116,629</u>	<u>1,138,646</u>	<u>764,597</u>	<u>301,437</u>	<u>629,400</u>	<u>220,700</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(48,968)</u>	<u>(149,910)</u>	<u>(34,974)</u>	<u>24,870</u>	<u>893,309</u>	<u>(210,938)</u>
Other Financing Sources (Uses)						
Transfers In	297	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>297</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(48,671)</u>	<u>(149,910)</u>	<u>(34,974)</u>	<u>24,870</u>	<u>893,309</u>	<u>(210,938)</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>29,323</u>	<u>613,927</u>	<u>118,647</u>	<u>285,425</u>	<u>0</u>	<u>(102,738)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>(\$19,348)</u>	<u>\$464,017</u>	<u>\$83,673</u>	<u>\$310,295</u>	<u>\$893,309</u>	<u>(\$313,676)</u>

Social Services Levy	Title IV-D	Transportation Program	Victim Assistance	Webcheck Program	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$9,360,010
0	0	0	0	0	2,615,603
0	662,323	742,247	0	46,834	6,883,944
0	0	0	0	0	214,716
0	0	2,457,400	45,980	0	30,451,702
0	0	0	0	0	260,570
0	0	0	0	0	213,179
0	0	0	0	0	282,713
0	0	0	0	0	380,606
0	0	84,363	0	0	704,192
0	662,323	3,284,010	45,980	46,834	51,367,235
0	0	0	0	0	2,143,050
0	0	0	0	0	3,411,674
0	0	0	0	0	7,089,879
0	0	0	0	0	9,729,216
0	0	0	0	0	7,090,565
64,275	661,936	2,792,465	46,456	85,627	14,979,185
0	0	0	0	0	1,551,945
0	0	0	0	0	318,932
0	0	0	0	0	25,920
64,275	661,936	2,792,465	46,456	85,627	46,340,366
(64,275)	387	491,545	(476)	(38,793)	5,026,869
0	0	0	1,199	0	451,665
0	0	0	(3,967)	0	(354,296)
0	0	0	(2,768)	0	97,369
(64,275)	387	491,545	(3,244)	(38,793)	5,124,238
2,638,135	(183,240)	3,885,423	3,353	58,272	44,795,506
\$2,573,860	(\$182,853)	\$4,376,968	\$109	\$19,479	\$49,919,744

Medina County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2023

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$1,764,040	\$0	\$1,764,040
Intergovernmental Receivable	105,093	0	105,093
Property and Other Taxes Receivable	1,468,350	0	1,468,350
Special Assessments Receivable	0	3,292,383	3,292,383
<i>Total Assets</i>	<u>\$3,337,483</u>	<u>\$3,292,383</u>	<u>\$6,629,866</u>
Liabilities			
Interfund Payable	\$0	\$430,334	\$430,334
Deferred Inflows of Resources			
Property Taxes	1,357,241	0	1,357,241
Unavailable Revenue	216,202	3,292,383	3,508,585
<i>Total Deferred Inflows of Resources</i>	<u>1,573,443</u>	<u>3,292,383</u>	<u>4,865,826</u>
Fund Balances			
Restricted	1,764,040	0	1,764,040
Unassigned (Deficit)	0	(430,334)	(430,334)
<i>Total Fund Balances (Deficit)</i>	<u>1,764,040</u>	<u>(430,334)</u>	<u>1,333,706</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$3,337,483</u>	<u>\$3,292,383</u>	<u>\$6,629,866</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2023

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Revenues			
Property and Other Taxes	\$2,388,960	\$0	\$2,388,960
Property Transfer Taxes	998,486	0	998,486
Intergovernmental	303,339	0	303,339
Special Assessments	0	36,360	36,360
Other	25,188	0	25,188
<i>Total Revenues</i>	<u>3,715,973</u>	<u>36,360</u>	<u>3,752,333</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	3,772	0	3,772
Debt Service:			
Principal Retirement	690,000	0	690,000
Interest	997,930	0	997,930
<i>Total Expenditures</i>	<u>1,691,702</u>	<u>0</u>	<u>1,691,702</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	2,024,271	36,360	2,060,631
Other Financing Sources (Uses)			
Transfers Out	(329,614)	0	(329,614)
<i>Net Change in Fund Balances</i>	1,694,657	36,360	1,731,017
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>69,383</u>	<u>(466,694)</u>	<u>(397,311)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$1,764,040</u>	<u>(\$430,334)</u>	<u>\$1,333,706</u>

Medina County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2023

	Achievement Center Construction	County Capital Improvements	Excess Revenue Special Projects	Highway ODOT	Total Nonmajor Capital Projects Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$5,124,990	\$2,724,856	\$400,588	\$0	\$8,250,434
Intergovernmental Receivable	0	0	0	11,700	11,700
<i>Total Assets</i>	<u>\$5,124,990</u>	<u>\$2,724,856</u>	<u>\$400,588</u>	<u>\$11,700</u>	<u>\$8,262,134</u>
Liabilities					
Accounts Payable	\$82,177	\$107,523	\$4,549	\$0	\$194,249
Contracts Payable	201,541	45,743	131,760	11,700	390,744
Accrued Interest Payable	0	5,834	0	0	5,834
Interfund Payable	0	1,375,000	0	0	1,375,000
Intergovernmental Payable	0	15,782	697	0	16,479
<i>Total Liabilities</i>	<u>283,718</u>	<u>1,549,882</u>	<u>137,006</u>	<u>11,700</u>	<u>1,982,306</u>
Fund Balances					
Restricted	0	1,174,974	0	0	1,174,974
Committed	0	0	263,582	0	263,582
Assigned	4,841,272	0	0	0	4,841,272
<i>Total Fund Balances</i>	<u>4,841,272</u>	<u>1,174,974</u>	<u>263,582</u>	<u>0</u>	<u>6,279,828</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$5,124,990</u>	<u>\$2,724,856</u>	<u>\$400,588</u>	<u>\$11,700</u>	<u>\$8,262,134</u>

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2023

	Achievement Center Construction	County Capital Improvements	Excess Revenue Special Projects	State Issue II	Highway ODOT	Total Nonmajor Capital Projects Funds
Revenues						
Charges for Services	\$0	\$49,690	\$0	\$0	\$0	\$49,690
Intergovernmental	0	46,154	0	804,057	2,385,373	3,235,584
Investment Earnings/Interest	0	31,944	0	0	0	31,944
Donations	0	80,000	0	0	0	80,000
Other	0	237,977	0	0	0	237,977
<i>Total Revenues</i>	<u>0</u>	<u>445,765</u>	<u>0</u>	<u>804,057</u>	<u>2,385,373</u>	<u>3,635,195</u>
Expenditures						
Capital Outlay	759,497	8,411,546	653,184	960,807	2,385,373	13,170,407
Debt Service:						
Principal Retirement	0	257,174	0	0	0	257,174
Interest	0	76,195	0	0	0	76,195
<i>Total Expenditures</i>	<u>759,497</u>	<u>8,744,915</u>	<u>653,184</u>	<u>960,807</u>	<u>2,385,373</u>	<u>13,503,776</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(759,497)</u>	<u>(8,299,150)</u>	<u>(653,184)</u>	<u>(156,750)</u>	<u>0</u>	<u>(9,868,581)</u>
Other Financing Sources (Uses)						
OPWC Loans Issued	0	0	0	156,750	0	156,750
Transfers In	0	1,866,614	395,866	0	0	2,262,480
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>1,866,614</u>	<u>395,866</u>	<u>156,750</u>	<u>0</u>	<u>2,419,230</u>
<i>Net Change in Fund Balances</i>	<u>(759,497)</u>	<u>(6,432,536)</u>	<u>(257,318)</u>	<u>0</u>	<u>0</u>	<u>(7,449,351)</u>
<i>Fund Balances Beginning of Year</i>	<u>5,600,769</u>	<u>7,607,510</u>	<u>520,900</u>	<u>0</u>	<u>0</u>	<u>13,729,179</u>
<i>Fund Balances End of Year</i>	<u>\$4,841,272</u>	<u>\$1,174,974</u>	<u>\$263,582</u>	<u>\$0</u>	<u>\$0</u>	<u>\$6,279,828</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, 2023

	Self Insurance Healthcare	Workers' Compensation	Total
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$2,424,153	\$540,803	\$2,964,956
<i>Noncurrent Assets:</i>			
<i>Restricted Assets:</i>			
Net Pension Asset	2,379	3,570	5,949
<i>Total Assets</i>	<u>2,426,532</u>	<u>544,373</u>	<u>2,970,905</u>
Deferred Outflows of Resources			
Pension	168,913	253,367	422,280
OPEB	14,397	21,598	35,995
<i>Total Deferred Outflows of Resources</i>	<u>183,310</u>	<u>274,965</u>	<u>458,275</u>
Liabilities			
<i>Current Liabilities:</i>			
Accounts Payable	6,584	18,907	25,491
Accrued Wages and Benefits	0	3,511	3,511
Payroll Withholding Payable	3,807	5,921	9,728
Intergovernmental Payable	0	578	578
Compensated Absences Payable	0	1,232	1,232
Claims Payable	1,329,719	11,907	1,341,626
<i>Total Current Liabilities</i>	<u>1,340,110</u>	<u>42,056</u>	<u>1,382,166</u>
<i>Long-Term Liabilities (net of current portion):</i>			
Compensated Absences Payable	0	15,062	15,062
Net Pension Liability	217,879	326,819	544,698
Net OPEB Liability	4,631	6,946	11,577
<i>Total Long-Term Liabilities</i>	<u>222,510</u>	<u>348,827</u>	<u>571,337</u>
<i>Total Liabilities</i>	<u>1,562,620</u>	<u>390,883</u>	<u>1,953,503</u>
Deferred Inflows of Resources			
Pension	2,896	4,344	7,240
OPEB	1,527	2,290	3,817
<i>Total Deferred Inflows of Resources</i>	<u>4,423</u>	<u>6,634</u>	<u>11,057</u>
Net Position			
Restricted for Pension Plan	2,379	3,570	5,949
Unrestricted	1,040,420	418,251	1,458,671
<i>Total Net Position</i>	<u>\$1,042,799</u>	<u>\$421,821</u>	<u>\$1,464,620</u>

See accompanying notes to the basic financial statements

Medina County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2023*

	Self Insurance Healthcare	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$12,933,532	\$686,259	\$13,619,791
Other	251,436	0	251,436
<i>Total Operating Revenues</i>	<u>13,184,968</u>	<u>686,259</u>	<u>13,871,227</u>
Operating Expenses			
Personal Services	726,270	322,611	1,048,881
Materials and Supplies	0	792	792
Contractual Services	2,662,117	95,244	2,757,361
Claims	12,368,787	121,110	12,489,897
Other Operating Expenses	148,366	165,421	313,787
<i>Total Operating Expenses</i>	<u>15,905,540</u>	<u>705,178</u>	<u>16,610,718</u>
<i>Operating Income (Loss)</i>	(2,720,572)	(18,919)	(2,739,491)
Non-Operating Revenue (Expense)			
Federal and State Subsidies	2,000,000	0	2,000,000
<i>Change in Net Position</i>	(720,572)	(18,919)	(739,491)
<i>Net Position Beginning of Year</i>	<u>1,763,371</u>	<u>440,740</u>	<u>2,204,111</u>
<i>Net Position End of Year</i>	<u><u>\$1,042,799</u></u>	<u><u>\$421,821</u></u>	<u><u>\$1,464,620</u></u>

Medina County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
December 31, 2023

	Self Insurance Healthcare	Workers' Compensation	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$12,933,768	\$686,487	\$13,620,255
Other Cash Receipts	251,436	0	251,436
Cash Paid to Employees	(685,331)	(259,208)	(944,539)
Cash Paid to Suppliers for Goods and Services	(2,655,866)	(88,583)	(2,744,449)
Cash Paid for Claims	(11,775,024)	(129,365)	(11,904,389)
Other Cash Payments	(148,366)	(165,421)	(313,787)
<i>Net Cash Provided by (Used for) Operating Activities</i>	(2,079,383)	43,910	(2,035,473)
Cash Flows from Noncapital Financing Activities			
Federal and State Subsidies	2,000,000	0	2,000,000
<i>Increase (Decrease) in Cash and Cash Equivalents</i>	(79,383)	43,910	(35,473)
<i>Cash and Cash Equivalents Beginning of Year</i>	2,503,536	496,893	3,000,429
<i>Cash and Cash Equivalents End of Year</i>	\$2,424,153	\$540,803	\$2,964,956
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	(\$2,720,572)	(\$18,919)	(\$2,739,491)
(Increase) Decrease in Assets:			
Net Pension Asset	(441)	(662)	(1,103)
(Increase) Decrease in Deferred Outflows:			
Pension	90,559	135,840	226,399
OPEB	9,555	14,331	23,886
Increase (Decrease) in Liabilities:			
Accounts Payable	6,584	5,336	11,920
Accrued Wages	0	1,539	1,539
Payroll Withholding Payable	(69)	72	3
Intergovernmental Payable	(333)	(560)	(893)
Compensated Absences Payable	0	2,833	2,833
Claims Payable	593,763	(8,255)	585,508
Net Pension Liability	(8,966)	(13,451)	(22,417)
Net OPEB Liability	(242)	(365)	(607)
Increase (Decrease) in Deferred Outflows:			
Pension	(31,669)	(47,501)	(79,170)
OPEB	(17,552)	(26,328)	(43,880)
<i>Total Adjustments</i>	641,189	62,829	704,018
<i>Net Cash Provided by (Used for) Operating Activities</i>	(\$2,079,383)	\$43,910	(\$2,035,473)

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Fund Descriptions – 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. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. These funds do not account for the County's own source revenue. The liabilities reported in the custodial funds represent amounts where no further action is needed to release the assets.

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, 2023

	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	\$9,051,087	\$800	\$0	\$12,431,225
Cash and Cash Equivalents in Segregated Accounts	0	0	0	2,517,720	0
Intergovernmental Receivable	3,234,742	0	1,018,296	0	0
Property and Other Taxes Receivable	0	315,537,065	0	0	0
Permissive Motor Vehicle License Taxes Receivable	0	0	47,245	0	0
Special Assessments Receivable	0	1,871,757	0	0	0
<i>Total Assets</i>	<u>3,234,743</u>	<u>326,459,909</u>	<u>1,066,341</u>	<u>2,517,720</u>	<u>12,431,225</u>
Liabilities					
Accounts Payable and Other Liabilities	0	0	0	0	393,819
Intergovernmental Payable	3,234,743	9,051,087	1,065,541	2,517,720	17,372
<i>Total Liabilities</i>	<u>3,234,743</u>	<u>9,051,087</u>	<u>1,065,541</u>	<u>2,517,720</u>	<u>411,191</u>
Deferred Inflows of Resources					
Property Taxes	0	285,781,320	0	0	0
Net Position					
Restricted for Individuals, Organizations and Other Governments	<u>\$0</u>	<u>\$31,627,502</u>	<u>\$800</u>	<u>\$0</u>	<u>\$12,020,034</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
\$10,485,274	\$40,949	\$271,029	\$82,978	\$320,672	\$152,876	\$0	\$308,233	\$33,145,124
0	57	0	0	0	0	5,159	2,040	2,524,976
0	0	158,382	0	0	0	0	11,093	4,422,513
0	0	0	0	0	0	0	0	315,537,065
0	0	0	0	0	0	0	0	47,245
0	0	0	0	0	0	0	0	1,871,757
<u>10,485,274</u>	<u>41,006</u>	<u>429,411</u>	<u>82,978</u>	<u>320,672</u>	<u>152,876</u>	<u>5,159</u>	<u>321,366</u>	<u>357,548,680</u>
447,641	194,985	127,984	37,801	0	0	5,159	278,069	1,485,458
7,124	4,376	158,562	836	0	152,876	0	11,093	16,221,330
<u>454,765</u>	<u>199,361</u>	<u>286,546</u>	<u>38,637</u>	<u>0</u>	<u>152,876</u>	<u>5,159</u>	<u>289,162</u>	<u>17,706,788</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>285,781,320</u>
<u>\$10,030,509</u>	<u>(\$158,355)</u>	<u>\$142,865</u>	<u>\$44,341</u>	<u>\$320,672</u>	<u>\$0</u>	<u>\$0</u>	<u>\$32,204</u>	<u>\$54,060,572</u>

Medina County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2023

	Undivided State Levied Shared Monies	Undivided Taxes and Special Assessments	County Levied Taxes	County Court	Medina County Health District
Additions					
Intergovernmental	\$11,544,476	\$0	\$0	\$0	\$0
Amounts Received as Fiscal Agent	0	0	0	0	10,638,459
Licenses, Permits and Fees for Other Governments	0	0	0	0	0
Fines and Forfeitures for Other Governments and Individuals	0	0	0	99,791,939	0
Property and Other Tax and Special Assessment Collections for Other Governments	0	309,839,873	1,804,967	0	0
Amounts Received for Others	0	0	0	0	0
<i>Total Additions</i>	<u>11,544,476</u>	<u>309,839,873</u>	<u>1,804,967</u>	<u>99,791,939</u>	<u>10,638,459</u>
Deductions					
Distributions of State Funds to Other Governments	11,544,476	0	0	0	0
Distributions as Fiscal Agent	0	0	0	0	9,395,415
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 Tax and Special Assessment Distributions to Other Governments	0	302,476,598	1,809,354	0	0
Distributions to State	0	0	0	99,791,939	0
<i>Total Deductions</i>	<u>11,544,476</u>	<u>302,476,598</u>	<u>1,809,354</u>	<u>99,791,939</u>	<u>9,395,415</u>
<i>Net Change in Fiduciary Net Position</i>	0	7,363,275	(4,387)	0	1,243,044
<i>Net Position Beginning of Year</i>	0	24,264,227	5,187	0	10,776,990
<i>Net Position End of Year</i>	<u>\$0</u>	<u>\$31,627,502</u>	<u>\$800</u>	<u>\$0</u>	<u>\$12,020,034</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	\$25,843	\$11,570,319
10,826,169	1,047,034	1,940,369	370,418	474,869	0	0	0	25,297,318
0	0	0	0	0	636,060	0	24,059	660,119
0	0	0	0	0	0	567,562	16,858	100,376,359
0	0	0	0	0	0	0	0	311,644,840
0	0	0	0	0	0	0	148,515	148,515
<u>10,826,169</u>	<u>1,047,034</u>	<u>1,940,369</u>	<u>370,418</u>	<u>474,869</u>	<u>636,060</u>	<u>567,562</u>	<u>215,275</u>	<u>449,697,470</u>
0	0	0	0	0	0	0	14,750	11,559,226
8,903,089	1,293,165	1,831,962	368,877	475,269	0	0	0	22,267,777
0	0	0	0	0	636,060	0	21,191	657,251
0	0	0	0	0	0	567,562	62,286	629,848
0	0	0	0	0	0	0	278,069	304,564,021
0	0	0	0	0	0	0	0	99,791,939
<u>8,903,089</u>	<u>1,293,165</u>	<u>1,831,962</u>	<u>368,877</u>	<u>475,269</u>	<u>636,060</u>	<u>567,562</u>	<u>376,296</u>	<u>439,470,062</u>
1,923,080	(246,131)	108,407	1,541	(400)	0	0	(161,021)	10,227,408
<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>
<u>\$10,030,509</u>	<u>(\$158,355)</u>	<u>\$142,865</u>	<u>\$44,341</u>	<u>\$320,672</u>	<u>\$0</u>	<u>\$0</u>	<u>\$32,204</u>	<u>\$54,060,572</u>

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**Individual Fund Schedules of Revenues,
Expenditures/Expenses and Changes in Fund
Balance/Fund Net Position – 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, 2023

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
Revenues				
Property and Other Taxes	\$12,517,525	\$12,534,431	\$14,293,350	\$1,758,919
Sales Taxes	16,025,980	16,047,626	18,299,540	2,251,914
Property Transfer Taxes	1,749,791	1,752,155	1,998,029	245,874
Charges for Services	10,333,454	10,425,279	10,724,706	299,427
Licenses and Permits	1,055,371	1,056,797	1,205,094	148,297
Fines, Forfeitures, and Settlements	302,278	302,686	345,161	42,475
Intergovernmental	6,523,745	6,566,159	7,222,479	656,320
Investment Earnings/Interest	4,324,088	4,329,928	4,937,534	607,606
Rentals	188,194	188,449	214,893	26,444
Donations	11,355	12,097	8,060	(4,037)
Other	1,363,846	1,375,620	1,532,488	156,868
<i>Total Revenues</i>	<u>54,395,627</u>	<u>54,591,227</u>	<u>60,781,334</u>	<u>6,190,107</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners Office				
Personal Services	956,446	1,061,816	992,243	69,573
Materials and Supplies	37,048	41,129	8,128	33,001
Contractual Services	986,894	1,088,824	1,075,591	13,233
Capital Outlay	76,565	85,000	7,000	78,000
Other	325,855	353,934	336,572	17,362
Total Commissioners Office	<u>2,382,808</u>	<u>2,630,703</u>	<u>2,419,534</u>	<u>211,169</u>
Printing Services				
Personal Services	47,185	52,383	51,111	1,272
Materials and Supplies	39,363	43,700	43,700	0
Contractual Services	31,532	35,006	35,006	0
Capital Outlay	1,802	2,000	1,999	1
Total Printing Services	<u>119,882</u>	<u>133,089</u>	<u>131,816</u>	<u>1,273</u>
Microfilming Services				
Materials and Supplies	13,420	14,899	14,899	0
Contractual Services	901	1,000	0	1,000
Capital Outlay	2,702	3,000	0	3,000
Other	1,773	1,968	968	1,000
Total Microfilming Services	<u>18,796</u>	<u>20,867</u>	<u>15,867</u>	<u>5,000</u>
Auditor - General				
Personal Services	580,206	644,127	612,853	31,274
Materials and Supplies	11,436	12,696	12,696	0
Contractual Services	138,607	153,877	153,876	1
Capital Outlay	9,081	10,081	10,081	0
Other	31,171	31,300	27,026	4,274
Total Auditor - General	<u>770,501</u>	<u>852,081</u>	<u>816,532</u>	<u>35,549</u>
Auditor - Sealer				
Personal Services	48,213	53,525	46,982	6,543
Materials and Supplies	901	1,000	1,000	0
Contractual Services	6,550	7,272	2,485	4,787
Total Auditor - Sealer	<u>\$55,664</u>	<u>\$61,797</u>	<u>\$50,467</u>	<u>\$11,330</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, 2023

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
Property Transfer Tax				
Personal Services	\$335,156	\$372,080	\$350,824	\$21,256
Materials and Supplies	6,985	7,755	7,256	499
Contractual Services	860,858	955,697	938,561	17,136
Capital Outlay	204,381	226,897	218,648	8,249
Other	79,539	79,598	79,586	12
Total Property Transfer Tax	1,486,919	1,642,027	1,594,875	47,152
Treasurer				
Personal Services	383,566	425,823	424,192	1,631
Materials and Supplies	5,365	5,956	3,515	2,441
Contractual Services	105,137	116,720	115,565	1,155
Capital Outlay	3,153	3,500	471	3,029
Other	27,266	30,270	13,109	17,161
Total Treasurer	524,487	582,269	556,852	25,417
Prosecuting Attorney				
Personal Services	1,773,641	1,969,041	1,830,590	138,451
Materials and Supplies	5,405	6,000	6,000	0
Contractual Services	135,176	150,068	124,363	25,705
Capital Outlay	4,053	4,500	4,500	0
Other	1,832	2,034	2,034	0
Total Prosecuting Attorney	1,920,107	2,131,643	1,967,487	164,156
Budget Commission				
Materials and Supplies	585	650	650	0
Bureau of Inspection (Audit Cost)				
Contractual Services	102,687	114,000	84,378	29,622
Planning Services				
Personal Services	163,939	182,000	145,333	36,667
Materials and Supplies	2,501	2,777	2,277	500
Contractual Services	8,108	9,214	7,994	1,220
Capital Outlay	1,982	2,200	0	2,200
Other	28,765	33,032	2,100	30,932
Total Planning Services	205,295	229,223	157,704	71,519
Information Technology				
Personal Services	355,225	408,876	407,870	1,006
Materials and Supplies	2,628	3,025	3,025	0
Contractual Services	207,970	239,060	179,200	59,860
Capital Outlay	104,572	120,366	93,880	26,486
Other	3,692	4,250	500	3,750
Total Information Technology	674,087	775,577	684,475	91,102
Board of Elections				
Personal Services	848,685	942,184	859,564	82,620
Materials and Supplies	47,313	52,525	52,525	0
Contractual Services	338,508	385,823	381,403	4,420
Capital Outlay	51,545	57,224	57,224	0
Other	266,732	296,117	296,117	0
Total Board of Elections	\$1,552,783	\$1,733,873	\$1,646,833	\$87,040

(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, 2023

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
Building and Grounds				
Personal Services	\$715,207	\$794,000	\$748,718	\$45,282
Materials and Supplies	121,350	134,719	134,035	684
Contractual Services	1,261,035	1,399,961	1,367,869	32,092
Capital Outlay	70,935	78,750	78,506	244
Other	17,769	19,727	19,727	0
Total Building and Grounds	2,186,296	2,427,157	2,348,855	78,302
Cleaning Services				
Personal Services	254,646	282,700	239,236	43,464
Materials and Supplies	54,944	60,997	59,087	1,910
Contractual Services	4,954	5,500	2,500	3,000
Capital Outlay	4,999	5,550	5,527	23
Total Cleaning Services	319,543	354,747	306,350	48,397
Garage Services				
Personal Services	84,706	97,500	97,400	100
Materials and Supplies	105,796	121,775	119,519	2,256
Contractual Services	609,179	696,952	588,180	108,772
Capital Outlay	17,376	20,000	16,918	3,082
Other	70,431	81,068	31,075	49,993
Total Garage Services	887,488	1,017,295	853,092	164,203
Recorder				
Personal Services	202,643	224,968	222,325	2,643
Materials and Supplies	10,197	11,320	9,070	2,250
Contractual Services	8,719	9,680	9,326	354
Capital Outlay	4,612	5,120	4,878	242
Other	2,434	2,702	2,452	250
Total Recorder	228,605	253,790	248,051	5,739
Total General Government - Legislative and Executive	13,436,533	14,960,788	13,883,818	1,076,970
General Government - Judicial				
Court of Appeals				
Contractual Services	1,953,734	2,168,974	2,166,416	2,558
Other	67,557	75,000	66,891	8,109
Total Court of Appeals	2,021,291	2,243,974	2,233,307	10,667
NOACA				
Other	74,531	82,742	82,742	0
Common Pleas Court				
Personal Services	1,592,616	1,768,072	1,667,410	100,662
Materials and Supplies	22,024	24,450	24,450	0
Contractual Services	277,848	310,258	289,702	20,556
Capital Outlay	45,194	50,173	45,173	5,000
Other	22,459	24,934	22,435	2,499
Total Common Pleas Court	\$1,960,141	\$2,177,887	\$2,049,170	\$128,717

(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, 2023

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
Juvenile Court				
Personal Services	\$922,510	\$1,024,142	\$1,007,544	\$16,598
Materials and Supplies	12,849	14,265	14,264	1
Contractual Services	25,827	29,530	28,367	1,163
Capital Outlay	4,053	4,500	4,500	0
Other	8,222	9,126	9,126	0
Total Juvenile Court	973,461	1,081,563	1,063,801	17,762
Probate Court				
Personal Services	490,772	544,840	539,034	5,806
Materials and Supplies	7,778	8,635	8,635	0
Contractual Services	36,123	40,416	40,316	100
Capital Outlay	3,153	3,500	3,500	0
Other	17,334	19,244	19,244	0
Total Probate Court	555,160	616,635	610,729	5,906
Clerk of Courts				
Personal Services	1,983,542	2,202,066	1,900,609	301,457
Materials and Supplies	83,793	93,024	70,943	22,081
Contractual Services	252,501	289,542	156,498	133,044
Capital Outlay	33,027	36,665	5,165	31,500
Other	178,288	197,930	114,590	83,340
Total Clerk of Courts	2,531,151	2,819,227	2,247,805	571,422
Wadsworth Municipal Court				
Personal Services	199,674	221,672	170,818	50,854
Contractual Services	32,692	36,293	26,053	10,240
Total Wadsworth Municipal Court	232,366	257,965	196,871	61,094
Medina Municipal Court				
Personal Services	340,865	378,418	326,506	51,912
Total General Government - Judicial	8,688,966	9,658,411	8,810,931	847,480
Public Safety				
Adult Probation				
Personal Services	1,231,114	1,363,439	1,291,664	71,775
Juvenile Detention Home				
Personal Services	1,490,390	1,654,584	1,601,273	53,311
Materials and Supplies	35,027	38,886	38,886	0
Contractual Services	259,811	289,559	277,942	11,617
Capital Outlay	14,159	15,719	15,719	0
Other	28,962	32,153	32,153	0
Total Juvenile Detention Home	1,828,349	2,030,901	1,965,973	64,928
Coroner				
Personal Services	201,937	224,184	224,118	66
Materials and Supplies	1,711	1,899	1,399	500
Contractual Services	107,503	119,347	64,760	54,587
Capital Outlay	450	500	500	0
Other	7,207	8,001	8,001	0
Total Coroner	\$318,808	\$353,931	\$298,778	\$55,153

(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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Sheriff				
Personal Services	\$10,143,583	\$11,302,407	\$11,073,991	\$228,416
Materials and Supplies	146,183	162,288	162,288	0
Contractual Services	1,824,240	2,037,658	1,941,769	95,889
Capital Outlay	255,669	283,836	283,835	1
Other	40,665	45,869	35,168	10,701
Total Sheriff	12,410,340	13,832,058	13,497,051	335,007
Take Control Program				
Contractual Services	31,970	36,799	21,772	15,027
Capital Outlay	1,738	2,000	2,000	0
Total Take Control Program	33,708	38,799	23,772	15,027
Building Regulations				
Personal Services	554,003	615,037	577,694	37,343
Materials and Supplies	2,682	2,978	2,978	0
Contractual Services	93,127	103,387	101,363	2,024
Capital Outlay	877	974	974	0
Other	3,705	4,112	4,112	0
Total Building Regulations	654,394	726,488	687,121	39,367
Total Public Safety	16,476,713	18,345,616	17,764,359	581,257
Public Works				
County Engineer Office				
Other	3,475	4,000	2,000	2,000
Storm Water				
Personal Services	417,609	480,682	477,756	2,926
Materials and Supplies	2,636	3,034	3,034	0
Contractual Services	76,343	87,873	86,652	1,221
Capital Outlay	1,177	1,355	1,355	0
Other	174	200	200	0
Total Storm Water	497,939	573,144	568,997	4,147
Total Public Works	501,414	577,144	570,997	6,147
Human Services				
County Home				
Personal Services	63,708	63,708	61,105	2,603
Materials and Supplies	6,884	6,884	6,454	430
Contractual Services	30,746	30,746	29,836	910
Capital Outlay	1,610	1,610	203	1,407
Other	14,672	16,201	16,201	0
Total County Home	117,620	119,149	113,799	5,350
Soldiers Relief				
Personal Services	365,710	406,000	326,779	79,221
Materials and Supplies	9,710	10,780	10,780	0
Contractual Services	764,455	849,338	682,882	166,456
Capital Outlay	45,313	50,305	50,305	0
Other	9,079	10,079	10,058	21
Total Soldiers Relief	1,194,267	1,326,502	1,080,804	245,698
Human Service Center				
Contractual Services	\$11,599	\$12,877	\$12,876	\$1

(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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Child Welfare Board				
Contractual Services	\$226,535	\$226,684	\$226,684	\$0
Crippled Children				
Other	558,161	642,462	642,462	0
First Stop				
Materials and Supplies	130	150	0	150
Contractual Services	63,370	72,941	47,290	25,651
Other	2,607	3,000	1,813	1,187
Total First Stop	66,107	76,091	49,103	26,988
Total Human Services	2,174,289	2,403,765	2,125,728	278,037
Economic Development and Assistance				
Other	67,557	75,000	75,000	0
Employee Fringe Benefits				
Employee Fringe Benefits				
Fringe Benefits	6,057,714	6,735,385	5,751,056	984,329
PERS - County Share	3,952,856	4,397,409	4,276,650	120,759
Unemployment	31,527	35,000	21,823	13,177
Total Employee Fringe Benefits	10,042,097	11,167,794	10,049,529	1,118,265
Intergovernmental				
Medina County Agriculture Society				
Grants in Aid	2,973	3,300	3,300	0
Metro Housing				
Grants in Aid	16,889	18,750	18,750	0
OSU Extension				
Grants in Aid	262,840	291,797	291,797	0
Historical Society				
Grants in Aid	27,023	30,000	30,000	0
Total Intergovernmental	309,725	343,847	343,847	0
Debt Service:				
Principal Retirement	240,608	240,608	240,608	0
Interest	19,056	19,056	19,056	0
Total Debt Service	259,664	259,664	259,664	0
<i>Total Expenditures</i>	51,956,958	57,792,029	53,883,873	3,908,156
<i>Excess of Revenues Over (Under) Expenditures</i>	2,438,669	(3,200,802)	6,897,461	10,098,263
Other Financing Sources (Uses)				
Sale of Capital Assets	8,963	8,963	8,963	0
Transfers In	323,458	323,458	323,458	0
Transfers Out	(7,794,259)	(7,794,259)	(2,582,408)	5,211,851
Total Other Financing Sources (Uses)	(7,461,838)	(7,461,838)	(2,249,987)	5,211,851
<i>Net Change in Fund Balance</i>	(5,023,169)	(10,662,640)	4,647,474	15,310,114
<i>Fund Balance Beginning of Year</i>	21,326,499	21,326,499	21,326,499	0
Prior Year Encumbrances Appropriated	2,530,996	2,530,996	2,530,996	0
<i>Fund Balance End of Year</i>	\$18,834,326	\$13,194,855	\$28,504,969	\$15,310,114

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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property and Other Taxes	\$16,103,357	\$16,123,490	\$17,736,072	\$1,612,582
Sales Taxes	25,699	25,731	28,305	2,574
Charges for Services	3,972	3,977	4,375	398
Intergovernmental	6,530,539	6,538,703	7,192,668	653,965
Rentals	105,948	106,080	116,690	10,610
Interest	4,300	4,305	4,736	431
Donations	3,506	3,511	3,862	351
Other	765,855	766,814	843,504	76,690
<i>Total Revenues</i>	<u>23,543,176</u>	<u>23,572,611</u>	<u>25,930,212</u>	<u>2,357,601</u>
Expenditures				
Current:				
Health				
Program for Developmental Disabilities				
Personal Services	8,537,240	8,482,126	8,142,275	339,851
Materials and Supplies	254,554	252,911	234,914	17,997
Contractual Services	10,731,536	10,662,252	9,767,616	894,636
Capital Outlay	154,580	153,582	143,804	9,778
Other	8,820,256	8,763,314	93,725	8,669,589
Total Health	<u>28,498,166</u>	<u>28,314,185</u>	<u>18,382,334</u>	<u>9,931,851</u>
Employee Fringe Benefits				
Program for Developmental Disabilities				
Fringe Benefits	3,082,251	3,062,353	2,629,391	432,962
OPERS/STRS - County Share	1,192,761	1,185,061	1,123,287	61,774
Unemployment	66,600	66,170	11,638	54,532
Total Employee Fringe Benefits	<u>4,341,612</u>	<u>4,313,584</u>	<u>3,764,316</u>	<u>549,268</u>
Debt Service:				
Principal Retirement	640	640	640	0
Interest	34	34	34	0
Total Debt Service	<u>674</u>	<u>674</u>	<u>674</u>	<u>0</u>
<i>Total Expenditures</i>	<u>32,840,452</u>	<u>32,628,443</u>	<u>22,147,324</u>	<u>10,481,119</u>
<i>Net Change in Fund Balance</i>	<u>(9,297,276)</u>	<u>(9,055,832)</u>	<u>3,782,888</u>	<u>12,838,720</u>
<i>Fund Balance Beginning of Year</i>	<u>27,404,585</u>	<u>27,404,585</u>	<u>27,404,585</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>953,517</u>	<u>953,517</u>	<u>953,517</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$19,060,826</u></u>	<u><u>\$19,302,270</u></u>	<u><u>\$32,140,990</u></u>	<u><u>\$12,838,720</u></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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$5,006	\$115,045	\$0	(\$115,045)
Expenditures				
Current:				
General Government - Legislative and Executive				
Contractual Services	4,193	4,193	1,345	2,848
Other	182,253	182,253	66,116	116,137
Total General Government - Legislative and Executive	186,446	186,446	67,461	118,985
Public Safety				
Contractual Services	4,125,446	4,125,446	2,510,124	1,615,322
Public Works				
Contractual Services	1,004,608	1,004,608	322,247	682,361
Other	210,538	210,538	67,873	142,665
Total Public Works	1,215,146	1,215,146	390,120	825,026
Human Services				
Contractual Services	84,706	84,706	27,171	57,535
Employee Fringe Benefits				
Fringe Benefits	7,469,133	7,469,133	2,395,866	5,073,267
Intergovernmental				
Contractual Services	9,103,883	9,103,883	3,950,709	5,153,174
<i>Total Expenditures</i>	22,184,760	22,184,760	9,341,451	12,843,309
<i>Net Change in Fund Balance</i>	(22,179,754)	(22,069,715)	(9,341,451)	12,728,264
<i>Fund Balance Beginning of Year</i>	19,902,832	19,902,832	19,902,832	0
Prior Year Encumbrances Appropriated	2,171,889	2,171,889	2,171,889	0
<i>Fund Balance (Deficit) End of Year</i>	(\$105,033)	\$5,006	\$12,733,270	\$12,728,264

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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Budget		
Revenues				
Sales Taxes	\$18,000,000	\$18,000,000	\$18,298,819	\$298,819
Expenditures				
Current:				
General Government - Legislative and Executive				
School Sales Tax				
Other	17,000,000	18,255,437	18,255,437	0
<i>Net Change in Fund Balance</i>	1,000,000	(255,437)	43,382	298,819
<i>Fund Balance Beginning of Year</i>	4,636,272	4,636,272	4,636,272	0
<i>Fund Balance End of Year</i>	<u>\$5,636,272</u>	<u>\$4,380,835</u>	<u>\$4,679,654</u>	<u>\$298,819</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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$7,240,143	\$7,805,658	\$6,846,918	(\$958,740)
Donations	5,974	6,441	5,650	(791)
Other	91,653	98,812	86,675	(12,137)
<i>Total Revenues</i>	<u>7,337,770</u>	<u>7,910,911</u>	<u>6,939,243</u>	<u>(971,668)</u>
Expenditures				
Current:				
Human Services				
Public Assistance				
Personal Services	2,232,857	2,330,383	2,067,158	263,225
Materials and Supplies	90,456	92,271	84,984	7,287
Contractual Services	3,301,748	3,367,992	3,228,449	139,543
Capital Outlay	119,598	121,998	80,455	41,543
Other	159,341	162,538	129,237	33,301
Total Human Services	<u>5,904,000</u>	<u>6,075,182</u>	<u>5,590,283</u>	<u>484,899</u>
Employee Fringe Benefits				
Public Assistance				
Fringe Benefits	1,640,958	1,673,881	1,547,102	126,779
OPERS - County Share	681,094	694,759	643,357	51,402
Unemployment	6,372	6,500	0	6,500
Total Employee Fringe Benefits	<u>2,328,424</u>	<u>2,375,140</u>	<u>2,190,459</u>	<u>184,681</u>
<i>Total Expenditures</i>	<u>8,232,424</u>	<u>8,450,322</u>	<u>7,780,742</u>	<u>669,580</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(894,654)</u>	<u>(539,411)</u>	<u>(841,499)</u>	<u>(302,088)</u>
Other Financing Sources (Uses)				
Transfers In	188,010	188,010	188,010	0
Transfers Out	(7,286)	(7,286)	0	7,286
<i>Total Other Financing Sources (Uses)</i>	<u>180,724</u>	<u>180,724</u>	<u>188,010</u>	<u>7,286</u>
<i>Net Change in Fund Balance</i>	<u>(713,930)</u>	<u>(358,687)</u>	<u>(653,489)</u>	<u>(294,802)</u>
<i>Fund Balance Beginning of Year</i>	423,750	423,750	423,750	0
Prior Year Encumbrances Appropriated	486,795	486,795	486,795	0
<i>Fund Balance End of Year</i>	<u>\$196,615</u>	<u>\$551,858</u>	<u>\$257,056</u>	<u>(\$294,802)</u>

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Net Position - Budget (Non-GAAP Basis) and Actual
Medina County Sewer District Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$18,046,515	\$20,353,920	\$20,583,556	\$229,636
Tap In Fees	1,232,366	933,779	930,289	(3,490)
Intergovernmental	83,725	104,546	106,044	1,498
Other	0	56,437	66,315	9,878
OWDA Loan Issued	570,557	651,429	651,429	0
<i>Total Revenues</i>	<u>19,933,163</u>	<u>22,100,111</u>	<u>22,337,633</u>	<u>237,522</u>
Expenses				
Personal Services	5,941,884	6,882,500	6,618,825	263,675
Materials and Supplies	2,317,237	2,684,061	2,671,105	12,956
Contractual Services	4,430,811	5,681,466	4,098,217	1,583,249
Capital Outlay	5,009,304	5,250,126	4,317,484	932,642
Other	1,039,221	1,188,174	1,102,363	85,811
Debt Service:				
Principal Retirement	2,185,024	2,219,170	2,218,325	845
Interest	1,073,404	1,090,565	1,058,197	32,368
<i>Total Expenses</i>	<u>21,996,885</u>	<u>24,996,062</u>	<u>22,084,516</u>	<u>2,911,546</u>
<i>Net Change in Fund Net Position</i>	(2,063,722)	(2,895,951)	253,117	3,149,068
<i>Fund Net Position Beginning of Year</i>	19,770,007	19,770,007	19,770,007	0
Prior Year Encumbrances Appropriated	<u>276,474</u>	<u>276,474</u>	<u>276,474</u>	<u>0</u>
<i>Fund Net Position End of Year</i>	<u>\$17,982,759</u>	<u>\$17,150,530</u>	<u>\$20,299,598</u>	<u>\$3,149,068</u>

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Net Position - Budget (Non-GAAP Basis) and Actual
Medina County Water District Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$14,353,924	\$14,274,812	\$14,343,408	\$68,596
Tap In Fees	985,161	746,469	743,679	(2,790)
Intergovernmental	145,152	153,039	154,010	971
Other	167,090	176,167	177,286	1,119
OWDA Loans Issued	135,564	135,564	135,564	0
<i>Total Revenues</i>	<u>15,786,891</u>	<u>15,486,051</u>	<u>15,553,947</u>	<u>67,896</u>
Expenses				
Personal Services	2,435,823	2,533,751	2,438,478	95,273
Materials and Supplies	998,444	1,038,585	1,035,301	3,284
Contractual Services	5,432,388	5,857,407	4,511,667	1,345,740
Capital Outlay	5,941,498	5,968,296	5,750,317	217,979
Other	340,415	353,635	304,608	49,027
Debt Service:				
Principal Retirement	2,789,215	2,835,829	2,787,245	48,584
Interest	614,813	625,000	590,238	34,762
<i>Total Expenses</i>	<u>18,552,596</u>	<u>19,212,503</u>	<u>17,417,854</u>	<u>1,794,649</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(2,765,705)	(3,726,452)	(1,863,907)	1,862,545
Transfers Out	(240,000)	(240,000)	0	240,000
<i>Net Change in Fund Net Position</i>	(3,005,705)	(3,966,452)	(1,863,907)	2,102,545
<i>Fund Net Position Beginning of Year</i>	11,212,200	11,212,200	11,212,200	0
Prior Year Encumbrances Appropriated	171,565	171,565	171,565	0
<i>Fund Net Position End of Year</i>	<u>\$8,378,060</u>	<u>\$7,417,313</u>	<u>\$9,519,858</u>	<u>\$2,102,545</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property and Other Taxes	\$1,653,115	\$1,653,115	\$0
Intergovernmental	7,668,114	5,788,132	(1,879,982)
Rentals	374,863	282,713	(92,150)
Other	71,984	54,289	(17,695)
<i>Total Revenues</i>	<u>9,768,076</u>	<u>7,778,249</u>	<u>(1,989,827)</u>
Expenditures			
Current:			
Health			
ADAMH Board			
Personal Services	488,676	488,369	307
Materials and Supplies	23,360	19,461	3,899
Contractual Services	7,342,937	6,320,015	1,022,922
Capital Outlay	1,091,332	791,044	300,288
Other	62,009	41,957	20,052
Total Health	<u>9,008,314</u>	<u>7,660,846</u>	<u>1,347,468</u>
Employee Fringe Benefits			
ADAMH Board			
Fringe Benefits	77,525	75,607	1,918
OPERS - County Share	63,935	58,155	5,780
Unemployment	10	0	10
Total Employee Fringe Benefits	<u>141,470</u>	<u>133,762</u>	<u>7,708</u>
<i>Total Expenditures</i>	<u>9,149,784</u>	<u>7,794,608</u>	<u>1,355,176</u>
<i>Net Change in Fund Balance</i>	618,292	(16,359)	(634,651)
<i>Fund Balance Beginning of Year</i>	2,233,755	2,233,755	0
Prior Year Encumbrances Appropriated	<u>2,469,085</u>	<u>2,469,085</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,321,132</u></u>	<u><u>\$4,686,481</u></u>	<u><u>(\$634,651)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Auto and Gas Tax Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Permissive Motor Vehicle License Taxes	\$2,402,678	\$2,402,678	\$0
Charges for Services	45,099	43,186	(\$1,913)
Fines, Forfeitures, and Settlements	30,094	28,817	(1,277)
Intergovernmental	8,670,980	8,201,242	(469,738)
Investment Earnings/Interest	196,710	188,366	(8,344)
Other	136,139	129,407	(6,732)
<i>Total Revenues</i>	<u>11,481,700</u>	<u>10,993,696</u>	<u>(488,004)</u>
Expenditures			
Current:			
Public Works			
Engineer - Administration			
Personal Services	981,958	972,160	9,798
Materials and Supplies	21,622	14,156	7,466
Contractual Services	41,845	34,642	7,203
Capital Outlay	74,450	51,481	22,969
Other	5,118	3,006	2,112
Total Engineer - Administration	<u>1,124,993</u>	<u>1,075,445</u>	<u>49,548</u>
Engineer - Road			
Personal Services	2,000,000	1,782,963	217,037
Materials and Supplies	2,136,192	930,504	1,205,688
Contractual Services	7,595,084	5,256,401	2,338,683
Capital Outlay	858,458	362,168	496,290
Other	110,186	61,676	48,510
Total Engineer - Road	<u>12,699,920</u>	<u>8,393,712</u>	<u>4,306,208</u>
Engineer - Bridges and Culverts			
Personal Services	600,000	361,161	238,839
Materials and Supplies	403,619	352,337	51,282
Contractual Services	2,064,821	1,144,754	920,067
Capital Outlay	14,297	5,000	9,297
Other	5,000	5,000	0
Total Engineer - Bridges and Culverts	<u>3,087,737</u>	<u>1,868,252</u>	<u>1,219,485</u>
Total Public Works	<u>\$16,912,650</u>	<u>\$11,337,409</u>	<u>\$5,575,241</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, 2023

	Final Budget	Actual	Variance with Final Budget
Employee Fringe Benefits			
Engineer - Administration			
Fringe Benefits	\$153,744	\$136,186	\$17,558
PERS - County Share	135,000	128,912	6,088
Total Engineer - Administration	<u>288,744</u>	<u>265,098</u>	<u>23,646</u>
Engineer - Road			
Fringe Benefits	627,000	591,170	35,830
OPERS - County Share	280,000	249,150	30,850
Unemployment	5,000	591	4,409
Total Engineer - Road	<u>912,000</u>	<u>840,911</u>	<u>71,089</u>
Engineer - Bridges and Culverts			
Fringe Benefits	15,000	8,668	6,332
OPERS - County Share	84,000	50,536	33,464
Total Engineer - Bridges and Culverts	<u>99,000</u>	<u>59,204</u>	<u>39,796</u>
Total Employee Fringe Benefits	<u>1,299,744</u>	<u>1,165,213</u>	<u>134,531</u>
Debt Service:			
Principal Retirement	4,046	4,046	0
<i>Total Expenditures</i>	<u>18,216,440</u>	<u>12,506,668</u>	<u>5,709,772</u>
<i>Net Change in Fund Balance</i>	(6,734,740)	(1,512,972)	5,221,768
<i>Fund Balance Beginning of Year</i>	6,486,555	6,486,555	0
Prior Year Encumbrances Appropriated	971,252	971,252	0
<i>Fund Balance End of Year</i>	<u>\$723,067</u>	<u>\$5,944,835</u>	<u>\$5,221,768</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$63,322	\$58,248	(\$5,074)
Intergovernmental	3,058,247	2,813,184	(245,063)
<i>Total Revenues</i>	<u>3,121,569</u>	<u>2,871,432</u>	<u>(250,137)</u>
Expenditures			
Current:			
General Government - Judicial			
Child Support Enforcement			
Personal Services	1,435,000	1,388,495	46,505
Materials and Supplies	5,704	5,275	429
Contractual Services	1,162,634	644,801	517,833
Capital Outlay	1,500	0	1,500
Other	162,664	162,664	0
Total General Government - Judicial	<u>2,767,502</u>	<u>2,201,235</u>	<u>566,267</u>
Employee Fringe Benefits			
Child Support Enforcement			
Fringe Benefits	503,735	471,415	32,320
OPERS - County Share	201,400	189,289	12,111
Total Employee Fringe Benefits	<u>705,135</u>	<u>660,704</u>	<u>44,431</u>
<i>Total Expenditures</i>	<u>3,472,637</u>	<u>2,861,939</u>	<u>610,698</u>
<i>Net Change in Fund Balance</i>	(351,068)	9,493	360,561
<i>Fund Balance Beginning of Year</i>	616,785	616,785	0
Prior Year Encumbrances Appropriated	<u>40,837</u>	<u>40,837</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$306,554</u></u>	<u><u>\$667,115</u></u>	<u><u>\$360,561</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children's Services Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property and Other Taxes	\$2,755,191	\$2,755,191	\$0
Intergovernmental	3,248,495	4,598,406	1,349,911
<i>Total Revenues</i>	<u>6,003,686</u>	<u>7,353,597</u>	<u>1,349,911</u>
Expenditures			
Current:			
Human Services			
Children's Services Board			
Contractual Services	7,714,563	7,714,563	0
Capital Outlay	2,067	2,067	0
Other	201,900	201,899	1
<i>Total Expenditures</i>	<u>7,918,530</u>	<u>7,918,529</u>	<u>1</u>
<i>Net Change in Fund Balance</i>	(1,914,844)	(564,932)	1,349,912
<i>Fund Balance Beginning of Year</i>	2,566,141	2,566,141	0
Prior Year Encumbrances Appropriated	756,009	756,009	0
<i>Fund Balance End of Year</i>	<u>\$1,407,306</u>	<u>\$2,757,218</u>	<u>\$1,349,912</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$1,943,829	\$551,571	(\$1,392,258)
Other	26,431	7,500	(18,931)
<i>Total Revenues</i>	<u>1,970,260</u>	<u>559,071</u>	<u>(1,411,189)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Community Development Program			
Personal Services	56,773	36,787	19,986
Contractual Services	1,269,043	1,056,385	212,658
Other	14,389	10,966	3,423
Total Economic Development and Assistance	<u>1,340,205</u>	<u>1,104,138</u>	<u>236,067</u>
Employee Fringe Benefits			
Community Development Program			
Fringe Benefits	1,432	901	531
OPERS - County Share	8,290	5,150	3,140
Total Employee Fringe Benefits	<u>9,722</u>	<u>6,051</u>	<u>3,671</u>
<i>Total Expenditures</i>	<u>1,349,927</u>	<u>1,110,189</u>	<u>239,738</u>
<i>Net Change in Fund Balance</i>	620,333	(551,118)	(1,171,451)
<i>Fund Deficit Beginning of Year</i>	(222,175)	(222,175)	0
Prior Year Encumbrances Appropriated	<u>233,854</u>	<u>233,854</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$632,012</u>	<u>(\$539,439)</u>	<u>(\$1,171,451)</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$873,569	\$405,585	(\$467,984)
Investment Earnings/Interest	1,783	828	(955)
Other	19,924	9,250	(10,674)
<i>Total Revenues</i>	<u>895,276</u>	<u>415,663</u>	<u>(479,613)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Community Housing Improvement			
Personal Services	5,190	4,094	1,096
Contractual Services	607,104	416,207	190,897
Other	1,841	563	1,278
Total Economic Development and Assistance	<u>614,135</u>	<u>420,864</u>	<u>193,271</u>
Employee Fringe Benefits			
Community Housing Improvement			
Fringe Benefits	114	91	23
OPERS - County Share	727	573	154
Total Employee Fringe Benefits	<u>841</u>	<u>664</u>	<u>177</u>
<i>Total Expenditures</i>	<u>614,976</u>	<u>421,528</u>	<u>193,448</u>
<i>Net Change in Fund Balance</i>	280,300	(5,865)	(286,165)
<i>Fund Balance Beginning of Year</i>	<u>18,234</u>	<u>18,234</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$298,534</u>	<u>\$12,369</u>	<u>(\$286,165)</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$479,772	\$212,267	(\$267,505)
Expenditures			
Current:			
Public Safety			
Community Oriented Policing Services			
Personal Services	345,820	117,373	228,447
Materials and Supplies	2,982	1,503	1,479
Contractual Services	147,506	102,279	45,227
Capital Outlay	8,483	7,570	913
Other	9,060	0	9,060
Total Public Safety	513,851	228,725	285,126
Employee Fringe Benefits			
Community Safety Awareness			
Fringe Benefits	2,772	665	2,107
OPERS - County Share	5,727	1,380	4,347
Total Employee Fringe Benefits	8,499	2,045	6,454
<i>Total Expenditures</i>	522,350	230,770	291,580
<i>Excess of Revenues Over (Under) Expenditures</i>	(42,578)	(18,503)	24,075
Other Financing Sources (Uses)			
Transfers In	50,000	50,000	0
Transfers Out	(3,645)	(3,645)	0
<i>Total Other Financing Sources (Uses)</i>	46,355	46,355	0
<i>Net Change in Fund Balance</i>	3,777	27,852	24,075
<i>Fund Balance Beginning of Year</i>	85,542	85,542	0
<i>Prior Year Encumbrances Appropriated</i>	30,280	30,280	0
<i>Fund Balance End of Year</i>	\$119,599	\$143,674	\$24,075

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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$31,448	\$7,748	(\$23,700)
Intergovernmental	2,793,668	688,295	(2,105,373)
<i>Total Revenues</i>	<u>2,825,116</u>	<u>696,043</u>	<u>(2,129,073)</u>
Expenditures			
Current:			
Public Safety			
Community Crime Prevention			
Personal Services	1,169,095	372,638	796,457
Contractual Services	453,468	125,994	327,474
Capital Outlay	2,291	0	2,291
Other	104,893	91,416	13,477
<i>Total Public Safety</i>	<u>1,729,747</u>	<u>590,048</u>	<u>1,139,699</u>
Employee Fringe Benefits			
Victim Assistance Program:			
Fringe Benefits	26,707	13,353	13,354
OPERS - County Share	12,685	6,343	6,342
<i>Total Employee Fringe Benefits</i>	<u>39,392</u>	<u>19,696</u>	<u>19,696</u>
<i>Total Expenditures</i>	<u>1,769,139</u>	<u>609,744</u>	<u>1,159,395</u>
<i>Net Change in Fund Balance</i>	1,055,977	86,299	(969,678)
<i>Fund Balance Beginning of Year</i>	13,769	13,769	0
Prior Year Encumbrances Appropriated	44,987	44,987	0
<i>Fund Balance End of Year</i>	<u>\$1,114,733</u>	<u>\$145,055</u>	<u>(\$969,678)</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$467,507	\$383,917	(\$83,590)
Expenditures			
Current:			
General Government - Legislative and Executive			
Recorder's Computer			
Personal Services	65,000	58,923	6,077
Capital Outlay	105,001	7,116	97,885
Other	29,981	24,758	5,223
Total General Government - Legislative and Executive	199,982	90,797	109,185
General Government - Judicial			
Common Pleas Court			
Other	20,273	20,000	273
Clerk of Courts			
Contractual Services	235,985	98,059	137,926
Capital Outlay	78,235	50,798	27,437
Other	100,000	55,820	44,180
Total Clerk of Courts	414,220	204,677	209,543
Juvenile Court			
Capital Outlay	2,000	2,000	0
Other	5,000	5,000	0
Total Juvenile Court	7,000	7,000	0
Probate Court			
Capital Outlay	10,000	3,000	7,000
Other	35,000	34,846	154
Total Probate Court	45,000	37,846	7,154
Total General Government - Judicial	486,493	269,523	216,970
Employee Fringe Benefits			
Record's Computer			
Fringe Benefits	11,800	7,453	4,347
OPERS - County Share	9,100	8,249	851
Total Employee Fringe Benefits	20,900	15,702	5,198
Debt Service:			
Principal Retirement	312,588	312,588	0
Interest	25,567	25,567	0
Total Debt Service	338,155	338,155	0
<i>Total Expenditures</i>	1,045,530	714,177	331,353
<i>Net Change in Fund Balance</i>	(578,023)	(330,260)	247,763
<i>Fund Balance Beginning of Year</i>	590,797	590,797	0
Prior Year Encumbrances Appropriated	84,110	84,110	0
<i>Fund Balance End of Year</i>	\$96,884	\$344,647	\$247,763

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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$773,177	\$15,165	(\$758,012)
Expenditures			
Current:			
Public Safety			
Personal Services	377,721	82,243	295,478
Materials and Supplies	1,564	256	1,308
Other	372,970	110,970	262,000
Total Public Safety	752,255	193,469	558,786
Employee Fringe Benefits			
Fringe Benefits	8,505	1,668	6,837
<i>Total Expenditures</i>	760,760	195,137	565,623
<i>Excess of Revenues Over (Under) Expenditures</i>	12,417	(179,972)	(192,389)
Other Financing Sources (Uses)			
Transfers Out	(13,596)	(13,596)	0
<i>Net Change in Fund Balance</i>	(1,179)	(193,568)	(192,389)
<i>Fund Deficit Beginning of Year</i>	(1,779)	(1,779)	0
Prior Year Encumbrances Appropriated	10,970	10,970	0
<i>Fund Balance (Deficit) End of Year</i>	\$8,012	(\$184,377)	(\$192,389)

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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property and Other Taxes	\$1,338,580	\$1,383,448	\$44,868
Intergovernmental	139,163	143,828	4,665
Donations	11,141	11,514	373
<i>Total Revenues</i>	<u>1,488,884</u>	<u>1,538,790</u>	<u>49,906</u>
Expenditures			
Current:			
Human Services			
County Home			
Contractual Services	1,123,879	1,095,703	28,176
Capital Outlay	12,023	3,000	9,023
Other	54,966	51,311	3,655
<i>Total Expenditures</i>	<u>1,190,868</u>	<u>1,150,014</u>	<u>40,854</u>
<i>Net Change in Fund Balance</i>	298,016	388,776	90,760
<i>Fund Balance Beginning of Year</i>	237,078	237,078	0
Prior Year Encumbrances Appropriated	<u>2,228</u>	<u>2,228</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$537,322</u></u>	<u><u>\$628,082</u></u>	<u><u>\$90,760</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$753,913	\$541,261	(\$212,652)
Other	5,443	3,908	(1,535)
<i>Total Revenues</i>	<u>759,356</u>	<u>545,169</u>	<u>(214,187)</u>
Expenditures			
Current:			
Public Safety			
Courthouse Security			
Personal Services	649,649	451,137	198,512
Materials and Supplies	56,539	38,883	17,656
Contractual Services	125,323	115,249	10,074
Capital Outlay	130,616	40,383	90,233
Other	317,981	137,226	180,755
Total Public Safety	<u>1,280,108</u>	<u>782,878</u>	<u>497,230</u>
Employee Fringe Benefits			
Courthouse Security			
Fringe Benefits	100,065	66,604	33,461
OPERS - County Share	50,573	45,851	4,722
Total Employee Fringe Benefits	<u>150,638</u>	<u>112,455</u>	<u>38,183</u>
<i>Total Expenditures</i>	<u>1,430,746</u>	<u>895,333</u>	<u>535,413</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(671,390)</u>	<u>(350,164)</u>	<u>321,226</u>
Other Financing Sources (Uses)			
Transfers In	256,943	256,943	0
Transfers Out	(312,250)	(302,250)	10,000
<i>Total Other Financing Sources (Uses)</i>	<u>(55,307)</u>	<u>(45,307)</u>	<u>10,000</u>
<i>Net Change in Fund Balance</i>	(726,697)	(395,471)	331,226
<i>Fund Balance Beginning of Year</i>	1,042,287	1,042,287	0
<i>Prior Year Encumbrances Appropriated</i>	168,994	168,994	0
<i>Fund Balance End of Year</i>	<u>\$484,584</u>	<u>\$815,810</u>	<u>\$331,226</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Special Assessments	\$275,000	\$261,123	(\$13,877)
Expenditures			
Current:			
Public Works			
Ditch Maintenance			
Contractual Services	8,313,086	114,363	8,198,723
<i>Net Change in Fund Balance</i>	(8,038,086)	146,760	8,184,846
<i>Fund Balance Beginning of Year</i>	8,296,335	8,296,335	0
Prior Year Encumbrances Appropriated	19,089	19,089	0
<i>Fund Balance End of Year</i>	<u>\$277,338</u>	<u>\$8,462,184</u>	<u>\$8,184,846</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$346,678	\$338,235	(\$8,443)
Fines, Forfeitures, and Settlements	14,490	14,137	(353)
Donations	5,519	5,385	(134)
Other	133	129	(4)
<i>Total Revenues</i>	<u>366,820</u>	<u>357,886</u>	<u>(8,934)</u>
Expenditures			
Current:			
Health			
Animal Control			
Personal Services	197,258	185,459	11,799
Materials and Supplies	30,568	30,565	3
Contractual Services	100,457	86,572	13,885
Capital Outlay	2,000	1,000	1,000
Other	22,152	4,477	17,675
Total Health	<u>352,435</u>	<u>308,073</u>	<u>44,362</u>
Employee Fringe Benefits			
Animal Control			
Fringe Benefits	52,571	49,606	2,965
OPERS - County Share	25,393	25,359	34
Total Employee Fringe Benefits	<u>77,964</u>	<u>74,965</u>	<u>2,999</u>
<i>Total Expenditures</i>	<u>430,399</u>	<u>383,038</u>	<u>47,361</u>
<i>Net Change in Fund Balance</i>	(63,579)	(25,152)	38,427
<i>Fund Balance Beginning of Year</i>	277,462	277,462	0
Prior Year Encumbrances Appropriated	<u>8,793</u>	<u>8,793</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$222,676</u></u>	<u><u>\$261,103</u></u>	<u><u>\$38,427</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property and Other Taxes	\$273,156	\$379,942	\$106,786
Other	21,780	30,295	8,515
<i>Total Revenues</i>	<u>294,936</u>	<u>410,237</u>	<u>115,301</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
DRETAC Treasurer			
Personal Services	122,956	109,441	13,515
Materials and Supplies	2,500	161	2,339
Contractual Services	20,872	13,225	7,647
Capital Outlay	1,300	0	1,300
Other	2,000	0	2,000
Total General Government - Legislative and Executive	<u>149,628</u>	<u>122,827</u>	<u>26,801</u>
General Government - Judicial			
DRETAC Prosecutor			
Personal Services	40,000	30,487	9,513
Materials and Supplies	3,517	3,109	408
Contractual Services	28,159	27,473	686
Capital Outlay	5,000	5,000	0
Other	31,974	30,264	1,710
Total General Government - Judicial	<u>108,650</u>	<u>96,333</u>	<u>12,317</u>
Employee Fringe Benefits			
DRETAC Treasurer			
Fringe Benefits	22,735	8,769	13,966
OPERS - County Share	15,288	13,821	1,467
Total DRETAC Treasurer	<u>38,023</u>	<u>22,590</u>	<u>15,433</u>
DRETAC Prosecutor			
Fringe Benefits	12,680	4,956	7,724
OPERS - County Share	5,600	4,218	1,382
Total DRETAC Prosecutor	<u>18,280</u>	<u>9,174</u>	<u>9,106</u>
Total Employee Fringe Benefits	<u>56,303</u>	<u>31,764</u>	<u>24,539</u>
<i>Total Expenditures</i>	<u>314,581</u>	<u>250,924</u>	<u>63,657</u>
<i>Net Change in Fund Balance</i>	(19,645)	159,313	178,958
<i>Fund Balance Beginning of Year</i>	528,815	528,815	0
Prior Year Encumbrances Appropriated	<u>7,665</u>	<u>7,665</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$516,835</u></u>	<u><u>\$695,793</u></u>	<u><u>\$178,958</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property and Other Taxes	\$1,775,284	\$1,618,359	(\$156,925)
Intergovernmental	462,490	421,608	(40,882)
Other	39,801	36,283	(3,518)
<i>Total Revenues</i>	<u>2,277,575</u>	<u>2,076,250</u>	<u>(201,325)</u>
Expenditures			
Current:			
Public Safety			
Drug Law Enforcement and Education			
Personal Services	370,201	299,464	70,737
Contractual Services	77,578	77,433	145
Intergovernmental	1,757,915	1,754,616	3,299
Total Public Safety	<u>2,205,694</u>	<u>2,131,513</u>	<u>74,181</u>
Employee Fringe Benefits			
Drug Law Enforcement and Education			
Fringe Benefits	185	81	104
OPERS - County Share	1,100	478	622
Total Employee Fringe Benefits	<u>1,285</u>	<u>559</u>	<u>726</u>
<i>Total Expenditures</i>	<u>2,206,979</u>	<u>2,132,072</u>	<u>74,907</u>
<i>Net Change in Fund Balance</i>	70,596	(55,822)	(126,418)
<i>Fund Balance Beginning of Year</i>	<u>899,024</u>	<u>899,024</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$969,620</u>	<u>\$843,202</u>	<u>(\$126,418)</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$1,115,938	\$288,049	(\$827,889)
Donations	58,112	15,000	(43,112)
Other	157,088	40,548	(116,540)
<i>Total Revenues</i>	<u>1,331,138</u>	<u>343,597</u>	<u>(987,541)</u>
Expenditures			
Current:			
Public Safety			
Emergency Management			
Personal Services	254,677	216,603	38,074
Materials and Supplies	13,322	8,621	4,701
Contractual Services	100,801	73,887	26,914
Capital Outlay	75,642	23,616	52,026
Other	1,346,058	179,615	1,166,443
Total Public Safety	<u>1,790,500</u>	<u>502,342</u>	<u>1,288,158</u>
Employee Fringe Benefits			
Emergency Management			
Fringe Benefits	78,513	40,982	37,531
OPERS - County Share	35,655	29,221	6,434
Unemployment	200	0	200
Total Employee Fringe Benefits	<u>114,368</u>	<u>70,203</u>	<u>44,165</u>
<i>Total Expenditures</i>	<u>1,904,868</u>	<u>572,545</u>	<u>1,332,323</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(573,730)	(228,948)	344,782
Other Financing Sources (Uses)			
Transfers In	107,212	107,212	0
<i>Net Change in Fund Balance</i>	(466,518)	(121,736)	344,782
<i>Fund Balance Beginning of Year</i>	482,693	482,693	0
Prior Year Encumbrances Appropriated	44,506	44,506	0
<i>Fund Balance End of Year</i>	<u>\$60,681</u>	<u>\$405,463</u>	<u>\$344,782</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$59,796	\$39,999	(\$19,797)
Other	19,389	12,970	(6,419)
<i>Total Revenues</i>	<u>79,185</u>	<u>52,969</u>	<u>(26,216)</u>
Expenditures			
Current:			
Public Safety			
Emergency Planning			
Contractual Services	22,300	9,148	13,152
Capital Outlay	10,000	0	10,000
Other	69,418	19,921	49,497
<i>Total Expenditures</i>	<u>101,718</u>	<u>29,069</u>	<u>72,649</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(22,533)</u>	<u>23,900</u>	<u>46,433</u>
Other Financing Sources (Uses)			
Transfers In	3,626	3,626	0
Transfers Out	(56,212)	(30,838)	25,374
<i>Total Other Financing Sources (Uses)</i>	<u>(52,586)</u>	<u>(27,212)</u>	<u>25,374</u>
<i>Net Change in Fund Balance</i>	(75,119)	(3,312)	71,807
<i>Fund Balance Beginning of Year</i>	106,294	106,294	0
Prior Year Encumbrances Appropriated	3,147	3,147	0
<i>Fund Balance End of Year</i>	<u>\$34,322</u>	<u>\$106,129</u>	<u>\$71,807</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$381,334	\$208,364	(\$172,970)
Interest	37,966	20,745	(17,221)
<i>Total Revenues</i>	<u>419,300</u>	<u>229,109</u>	<u>(190,191)</u>
Expenditures			
Current:			
Public Safety			
Drug Law Enforcement and Education			
Personal Services	2,500	0	2,500
Capital Outlay	1,352	1,352	0
Other	470,216	103,473	366,743
Total Public Safety	<u>474,068</u>	<u>104,825</u>	<u>369,243</u>
Employee Fringe Benefits			
Drug Law Enforcement and Education			
Fringe Benefits	60	0	60
OPERS - County Share	400	0	400
Total Employee Fringe Benefits	<u>460</u>	<u>0</u>	<u>460</u>
<i>Total Expenditures</i>	<u>474,528</u>	<u>104,825</u>	<u>369,703</u>
<i>Net Change in Fund Balance</i>	(55,228)	124,284	179,512
<i>Fund Balance Beginning of Year</i>	482,706	482,706	0
Prior Year Encumbrances Appropriated	<u>1,367</u>	<u>1,367</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$428,845</u>	<u>\$608,357</u>	<u>\$179,512</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$28,000	\$20,252	(\$7,748)
Expenditures			
Current:			
General Government - Judicial			
Indigent Guardianship			
Other	100,514	52,234	48,280
<i>Net Change in Fund Balance</i>	(72,514)	(31,982)	40,532
<i>Fund Balance Beginning of Year</i>	92,092	92,092	0
Prior Year Encumbrances Appropriated	3,236	3,236	0
<i>Fund Balance End of Year</i>	\$22,814	\$63,346	\$40,532

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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$514	\$485	(\$29)
Intergovernmental	142,197	134,095	(8,102)
Donations	875	825	(50)
<i>Total Revenues</i>	<u>143,586</u>	<u>135,405</u>	<u>(8,181)</u>
Expenditures			
Current:			
Public Safety			
Juvenile Detention Center Donations			
Contractual Services	134,095	43,823	90,272
Other	13,571	2,000	11,571
<i>Total Expenditures</i>	<u>147,666</u>	<u>45,823</u>	<u>101,843</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,080)	89,582	93,662
Other Financing Sources (Uses)			
Transfers In	26,445	26,445	0
<i>Net Change in Fund Balance</i>	22,365	116,027	93,662
<i>Fund Deficit Beginning of Year</i>	(15,805)	(15,805)	0
Prior Year Encumbrances Appropriated	2,191	2,191	0
<i>Fund Balance End of Year</i>	<u>\$8,751</u>	<u>\$102,413</u>	<u>\$93,662</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$328,949	\$250,285	(\$78,664)
Expenditures			
Current:			
General Government - Judicial			
Drug Law Enforcement and Education			
Personal Services	62,800	62,800	0
Materials and Supplies	1,500	456	1,044
Contractual Services	220,780	192,041	28,739
Capital Outlay	2,500	1,312	1,188
Total General Government - Judicial	287,580	256,609	30,971
Employee Fringe Benefits			
Drug Law Enforcement and Education			
Fringe Benefits	23,724	21,344	2,380
OPERS - County Share	8,792	8,792	0
Total Employee Fringe Benefits	32,516	30,136	2,380
<i>Total Expenditures</i>	320,096	286,745	33,351
<i>Excess of Revenues Over (Under) Expenditures</i>	8,853	(36,460)	(45,313)
Other Financing Sources (Uses)			
Transfers Out	(10,000)	0	10,000
<i>Net Change in Fund Balance</i>	(1,147)	(36,460)	(35,313)
<i>Fund Balance Beginning of Year</i>	105,790	105,790	0
Prior Year Encumbrances Appropriated	12,949	12,949	0
<i>Fund Balance End of Year</i>	\$117,592	\$82,279	(\$35,313)

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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$60,421	\$26,571	(\$33,850)
Expenditures			
Current:			
Human Services			
Women's Shelter			
Contractual Services	62,139	62,139	0
<i>Net Change in Fund Balance</i>	(1,718)	(35,568)	(33,850)
<i>Fund Deficit Beginning of Year</i>	(15,420)	(15,420)	0
Prior Year Encumbrances Appropriated	30,714	30,714	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$13,576</u>	<u>(\$20,274)</u>	<u>(\$33,850)</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property and Other Taxes	\$1,102,076	\$1,102,076	\$0
Intergovernmental	2,042,436	625,113	(1,417,323)
Donations	71,353	21,506	(49,847)
Other	950,819	286,581	(664,238)
<i>Total Revenues</i>	<u>4,166,684</u>	<u>2,035,276</u>	<u>(2,131,408)</u>
Expenditures			
Current:			
Human Services			
Aging Disability Resource Center			
Personal Services	201,559	198,356	3,203
Materials and Supplies	3,797	1,280	2,517
Contractual Services	287,605	74,500	213,105
Other	6,806	6,806	0
Total Aging Disability Resource Center	<u>499,767</u>	<u>280,942</u>	<u>218,825</u>
Title III-B			
Personal Services	93,171	88,650	4,521
Materials and Supplies	3,190	3,100	90
Contractual Services	80,235	80,065	170
Other	109	0	109
Total Title III-B	<u>176,705</u>	<u>171,815</u>	<u>4,890</u>
Title III-C			
Personal Services	227,827	221,180	6,647
Materials and Supplies	2,500	100	2,400
Other	119,215	10,235	108,980
Total Title III-C	<u>349,542</u>	<u>231,515</u>	<u>118,027</u>
Donations			
Other	32,638	22,543	10,095
Activities			
Personal Services	126,687	122,939	3,748
Materials and Supplies	8,700	5,000	3,700
Contractual Services	277,481	123,621	153,860
Other	75,330	70,279	5,051
Total Activities	<u>488,198</u>	<u>321,839</u>	<u>166,359</u>
Home Delivered Meals			
Personal Services	2,100	0	2,100
Contractual Services	59,047	58,956	91
Other	88,593	66,468	22,125
Total Home Delivered Meals	<u>\$149,740</u>	<u>\$125,424</u>	<u>\$24,316</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, 2023

	Final Budget	Actual	Variance with Final Budget
Home Energy Assistance Program			
Personal Services	\$3,680	\$3,680	\$0
Medicare Improvements for Patients			
Personal Services	11,397	3,549	7,848
Senior Prevention Services			
Contractual Services	17,492	7,386	10,106
Supplemental Nutrition Assistance			
Other	109,167	36,000	73,167
Adult Protective Services			
Personal Services	166,223	163,719	2,504
Materials and Supplies	2,000	2,000	0
Contractual Services	5,500	5,301	199
Other	56,334	56,234	100
Total Adult Protective Services	230,057	227,254	2,803
Wadsworth Kitchen			
Personal Services	86,299	64,645	21,654
Materials and Supplies	50,000	41,991	8,009
Other	4,000	3,774	226
Total Wadsworth Kitchen	140,299	110,410	29,889
Total Human Services	2,208,682	1,542,357	666,325
Employee Fringe Benefits			
Aging Disability Resource Center			
Fringe Benefits	44,927	40,490	4,437
PERS - County Share	28,219	27,770	449
Total Aging Disability Resource Center	73,146	68,260	4,886
Title III-B			
Fringe Benefits	27,921	27,662	259
PERS - County Share	13,044	12,438	606
Total Title III-B	40,965	40,100	865
Title III-C			
Fringe Benefits	61,821	60,397	1,424
PERS - County Share	31,997	30,965	1,032
Total Title III-C	93,818	91,362	2,456
Activities			
Fringe Benefits	25,091	16,151	8,940
PERS - County Share	17,736	17,212	524
Total Activities	\$42,827	\$33,363	\$9,464

(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, 2023

	Final Budget	Actual	Variance with Final Budget
Home Delivered Meals			
Fringe Benefits	\$31,436	\$13,385	\$18,051
PERS - County Share	294	0	294
Total Home Delivered Meals	31,730	13,385	18,345
Home Energy Assistance Program			
Fringe Benefits	90	90	0
PERS - County Share	515	515	0
Total Home Energy Assistance Program	605	605	0
Medicare Improvements for Patients			
Fringe Benefits	279	87	192
PERS - County Share	2,036	470	1,566
Total Medicare Improvements for Patients	2,315	557	1,758
Adult Protective Services			
Fringe Benefits	52,417	48,296	4,121
PERS - County Share	23,271	22,921	350
Total Adult Protective Services	75,688	71,217	4,471
Wadsworth Kitchen			
Fringe Benefits	14,977	5,146	9,831
PERS - County Share	12,082	9,050	3,032
Total Wadsworth Kitchen.	27,059	14,196	12,863
Total Employee Fringe Benefits	388,153	333,045	55,108
Debt Service:			
Principal Retirement	2,298	2,298	0
Interest	353	353	0
Total Debt Service	2,651	2,651	0
<i>Total Expenditures</i>	2,599,486	1,878,053	721,433
<i>Excess of Revenues Over (Under) Expenditures</i>	1,567,198	157,223	(1,409,975)
Other Financing Sources (Uses)			
Transfers Out	(1,382,238)	0	1,382,238
<i>Net Change in Fund Balance</i>	184,960	157,223	(27,737)
<i>Fund Balance Beginning of Year</i>	1,081,686	1,081,686	0
Prior Year Encumbrances Appropriated	49,175	49,175	0
<i>Fund Balance End of Year</i>	\$1,315,821	\$1,288,084	(\$27,737)

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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$1,078,668	\$412,166	(\$666,502)
Expenditures			
Current:			
Public Safety			
Sheriff			
Personal Services	100,000	0	100,000
Contractual Services	205,390	131,059	74,331
Other	600,000	400,000	200,000
Total Public Safety	905,390	531,059	374,331
Employee Fringe Benefits			
Sheriff			
Fringe Benefits	63,439	15,439	48,000
<i>Total Expenditures</i>	968,829	546,498	422,331
<i>Excess of Revenues Over (Under) Expenditures</i>	109,839	(134,332)	(244,171)
Other Financing Sources (Uses)			
Transfers In	5,996	5,943	(53)
<i>Net Change in Fund Balance</i>	115,835	(128,389)	(244,224)
<i>Fund Deficit Beginning of Year</i>	(115,981)	(115,981)	0
Prior Year Encumbrances Appropriated	48,451	48,451	0
<i>Fund Balance (Deficit) End of Year</i>	\$48,305	(\$195,919)	(\$244,224)

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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines, Forfeitures, and Settlements	\$0	\$159,999	\$159,999
Expenditures	0	0	0
<i>Net Change in Fund Balance</i>	0	159,999	159,999
<i>Fund Balance Beginning of Year</i>	68,913	68,913	0
<i>Fund Balance End of Year</i>	\$68,913	\$228,912	\$159,999

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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues	\$600	\$0	(600)
Expenditures			
Current:			
Public Safety			
Sheriff Donations			
Contractual Services	636	636	0
<i>Net Change in Fund Balance</i>	(36)	(636)	(600)
<i>Fund Balance Beginning of Year</i>	0	0	0
Prior Year Encumbrances Appropriated	636	636	0
<i>Fund Balance End of Year</i>	\$600	\$0	(\$600)

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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$2,600,122	\$3,287,496	\$687,374
Other	3,378	4,271	893
<i>Total Revenues</i>	<u>2,603,500</u>	<u>3,291,767</u>	<u>688,267</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Auditor - Real Estate Assessment			
Personal Services	932,350	890,342	42,008
Materials and Supplies	40,140	40,140	0
Contractual Services	668,871	666,488	2,383
Capital Outlay	116,001	116,001	0
Other	30,000	30,000	0
Total General Government - Legislative and Executive	<u>1,787,362</u>	<u>1,742,971</u>	<u>44,391</u>
Employee Fringe Benefits			
Auditor - Real Estate Assessment			
Fringe Benefits	116,631	96,344	20,287
OPERS - County Share	100,400	94,912	5,488
Unemployment	5,000	0	5,000
Total Employee Fringe Benefits	<u>222,031</u>	<u>191,256</u>	<u>30,775</u>
<i>Total Expenditures</i>	<u>2,009,393</u>	<u>1,934,227</u>	<u>75,166</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	594,107	1,357,540	763,433
Other Financing Sources (Uses)			
Transfers Out	(1,625,000)	0	1,625,000
<i>Net Change in Fund Balance</i>	(1,030,893)	1,357,540	2,388,433
<i>Fund Balance Beginning of Year</i>	4,744,060	4,744,060	0
Prior Year Encumbrances Appropriated	<u>115,537</u>	<u>115,537</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,828,704</u></u>	<u><u>\$6,217,137</u></u>	<u><u>\$2,388,433</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$52,669	\$73,205	\$20,536
Interest	2,331	3,240	909
<i>Total Revenues</i>	55,000	76,445	21,445
Expenditures			
Current:			
Economic Development and Assistance			
Revolving Loan			
Other	76,019	0	76,019
<i>Net Change in Fund Balance</i>	(21,019)	76,445	97,464
<i>Fund Balance Beginning of Year</i>	27,002	27,002	0
<i>Fund Balance End of Year</i>	\$5,983	\$103,447	\$97,464

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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$315,000	\$71,708	(\$243,292)
Expenditures			
Current:			
Public Safety			
Safe Communities Program			
Personal Services	122,671	45,542	77,129
Contractual Services	75,511	45,364	30,147
Capital Outlay	3,385	0	3,385
Other	38,908	33,924	4,984
Total Public Safety	240,475	124,830	115,645
Employee Fringe Benefits			
Safe Communities Program			
Fringe Benefits	1,781	650	1,131
OPERS - County Share	22,204	8,243	13,961
Total Employee Fringe Benefits	23,985	8,893	15,092
<i>Total Expenditures</i>	264,460	133,723	130,737
<i>Excess of Revenues Over (Under) Expenditures</i>	50,540	(62,015)	(112,555)
Other Financing Sources (Uses)			
Transfers In	297	297	0
<i>Net Change in Fund Balance</i>	50,837	(61,718)	(112,555)
<i>Fund Balance Beginning of Year</i>	5,094	5,094	0
<i>Prior Year Encumbrances Appropriated</i>	25,725	25,725	0
<i>Fund Balance (Deficit) End of Year</i>	\$81,656	(\$30,899)	(\$112,555)

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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$19,334	\$12,352	(\$6,982)
Intergovernmental	1,528,256	976,384	(551,872)
<i>Total Revenues</i>	<u>1,547,590</u>	<u>988,736</u>	<u>(558,854)</u>
Expenditures			
Current:			
Human Services			
Shelter Care and Youth Services			
Personal Services	816,754	501,086	315,668
Contractual Services	639,928	438,899	201,029
Capital Outlay	87,257	76,257	11,000
Other	57,108	28,032	29,076
Total Human Services	<u>1,601,047</u>	<u>1,044,274</u>	<u>556,773</u>
Employee Fringe Benefits			
Shelter Care and Youth Services			
Fringe Benefits	159,470	81,166	78,304
OPERS - County Share	93,307	56,812	36,495
Total Employee Fringe Benefits	<u>252,777</u>	<u>137,978</u>	<u>114,799</u>
<i>Total Expenditures</i>	<u>1,853,824</u>	<u>1,182,252</u>	<u>671,572</u>
<i>Net Change in Fund Balance</i>	(306,234)	(193,516)	112,718
<i>Fund Balance Beginning of Year</i>	581,515	581,515	0
Prior Year Encumbrances Appropriated	<u>76,882</u>	<u>76,882</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$352,163</u>	<u>\$464,881</u>	<u>\$112,718</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Donations	\$367,255	\$326,307	(\$40,948)
Expenditures			
Current:			
Public Safety			
Sheriff Donations			
Contractual Services	1,500	350	1,150
Other	463,108	372,359	90,749
Total Public Safety	464,608	372,709	91,899
Employee Benefits			
Sheriff Donations			
Fringe Benefits	10,220	8,433	1,787
<i>Total Expenditures</i>	474,828	381,142	93,686
<i>Net Change in Fund Balance</i>	(107,573)	(54,835)	52,738
<i>Fund Balance Beginning of Year</i>	256,049	256,049	0
Prior Year Encumbrances Appropriated	61,264	61,264	0
<i>Fund Balance End of Year</i>	\$209,740	\$262,478	\$52,738

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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$1,522,709	\$1,522,709	\$0
Expenditures			
Current:			
Public Safety			
Ohio Criminal Justice Service Grant			
Personal Services	970,526	442,041	528,485
Contractual Services	4,800	4,800	0
Other	53,500	28,500	25,000
Total Public Safety	1,028,826	475,341	553,485
Employee Fringe Benefits			
Sheriff			
Fringe Benefits	321,802	59,720	262,082
OPERS - County Share	172,081	79,744	92,337
Total Employee Fringe Benefits	493,883	139,464	354,419
<i>Total Expenditures</i>	1,522,709	614,805	907,904
<i>Net Change in Fund Balance</i>	0	907,904	(907,904)
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$907,904	(\$907,904)

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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$322,192	\$9,762	(\$312,430)
Expenditures			
Current:			
Public Safety			
Sheriff Special Projects			
Personal Services	189,761	187,275	2,486
Employee Fringe Benefits			
Sheriff Special Projects			
OPERS - County Share	34,346	32,571	1,775
<i>Total Expenditures</i>	224,107	219,846	4,261
<i>Net Change in Fund Balance</i>	98,085	(210,084)	(308,169)
<i>Fund Deficit Beginning of Year</i>	(98,085)	(98,085)	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	(\$308,169)	(\$308,169)

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, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Human Services			
Other	132,576	32,672	99,904
<i>Net Change in Fund Balance</i>	(132,576)	(32,672)	99,904
<i>Fund Balance Beginning of Year</i>	2,585,783	2,585,783	0
<i>Fund Balance End of Year</i>	<u>\$2,453,207</u>	<u>\$2,553,111</u>	<u>\$99,904</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Title IV-D Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$1,394,993	\$662,323	(\$732,670)
Expenditures			
Current:			
Human Services			
Title IV-D Prosecutor:			
Personal Services	459,800	316,569	143,231
Materials and Supplies	4,427	3,948	479
Contractual Services	65,130	53,396	11,734
Capital Outlay	12,500	7,500	5,000
Other	3,200	2,000	1,200
Total Prosecutor	545,057	383,413	161,644
Human Services			
Title IV-D Sheriff:			
Personal Services	261,584	103,655	157,929
Materials and Supplies	1,921	500	1,421
Contractual Services	47,999	33,768	14,231
Capital Outlay	29,854	18,355	11,499
Other	10,000	10,000	0
Total Sheriff	351,358	166,278	185,080
Total Human Services	896,415	549,691	346,724
Employee Fringe Benefits			
Title IV-D			
Fringe Benefits	201,229	83,908	117,321
OPERS - County Share	112,008	62,756	49,252
Total Employee Fringe Benefits	313,237	146,664	166,573
<i>Total Expenditures</i>	1,209,652	696,355	513,297
<i>Net Change in Fund Balance</i>	185,341	(34,032)	(219,373)
<i>Fund Deficit Beginning of Year</i>	(199,847)	(199,847)	0
Prior Year Encumbrances Appropriated	36,543	36,543	0
<i>Fund Balance (Deficit) End of Year</i>	\$22,037	(\$197,336)	(\$219,373)

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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$485,082	\$625,572	\$140,490
Intergovernmental	2,691,866	3,471,484	779,618
Other	65,417	84,363	18,946
<i>Total Revenues</i>	<u>3,242,365</u>	<u>4,181,419</u>	<u>939,054</u>
Expenditures			
Current:			
Human Services			
Transportation			
Personal Services	1,247,493	1,245,938	1,555
Materials and Supplies	8,739	2,885	5,854
Contractual Services	1,911,599	1,189,508	722,091
Other	36,720	33,739	2,981
Total Human Services	<u>3,204,551</u>	<u>2,472,070</u>	<u>732,481</u>
Employee Fringe Benefits			
Transportation			
Fringe Benefits	172,601	164,319	8,282
OPERS - County Share	173,616	173,159	457
Unemployment	3,180	3,180	0
Total Employee Fringe Benefits	<u>349,397</u>	<u>340,658</u>	<u>8,739</u>
<i>Total Expenditures</i>	<u>3,553,948</u>	<u>2,812,728</u>	<u>741,220</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(311,583)	1,368,691	1,680,274
Other Financing Sources (Uses)			
Transfers Out	(1,176,454)	0	1,176,454
<i>Net Change in Fund Balance</i>	(1,488,037)	1,368,691	2,856,728
<i>Fund Balance Beginning of Year</i>	2,889,614	2,889,614	0
Prior Year Encumbrances Appropriated	1,497	1,497	0
<i>Fund Balance End of Year</i>	<u>\$1,403,074</u>	<u>\$4,259,802</u>	<u>\$2,856,728</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$90,540	\$40,890	(\$49,650)
Expenditures			
Current:			
Human Services			
Victim Assistance Program			
Personal Services	70,762	40,822	29,940
Materials and Supplies	4,460	2,949	1,511
Capital Outlay	40	40	0
Other	4,986	3,165	1,821
Total Human Services	80,248	46,976	33,272
Employee Fringe Benefits			
Victim Assistance Program			
Fringe Benefits	1,967	540	1,427
<i>Total Expenditures</i>	82,215	47,516	34,699
<i>Excess of Revenues Over (Under) Expenditures</i>	8,325	(6,626)	(14,951)
Other Financing Sources (Uses)			
Transfers In	1,199	1,199	0
Transfers Out	(3,967)	(3,967)	0
<i>Total Other Financing Sources (Uses)</i>	(2,768)	(2,768)	0
<i>Net Change in Fund Balance</i>	5,557	(9,394)	(14,951)
<i>Fund Deficit Beginning of Year</i>	(4,293)	(4,293)	0
Prior Year Encumbrances Appropriated	2,246	2,246	0
<i>Fund Balance (Deficit) End of Year</i>	\$3,510	(\$11,441)	(\$14,951)

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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$50,314	\$46,854	(\$3,460)
Expenditures			
Current:			
Human Services			
Webcheck Program			
Personal Services	15,000	14,180	820
Other	76,200	72,738	3,462
Total Human Services	91,200	86,918	4,282
Employee Benefits			
Webcheck Program			
Fringe Benefits	850	601	249
OPERS - County Share	3,807	3,592	215
Total Employee Fringe Benefits	4,657	4,193	464
<i>Total Expenditures</i>	95,857	91,111	4,746
<i>Net Change in Fund Balance</i>	(45,543)	(44,257)	1,286
<i>Fund Balance Beginning of Year</i>	42,938	42,938	0
Prior Year Encumbrances Appropriated	17,920	17,920	0
<i>Fund Balance End of Year</i>	\$15,315	\$16,601	\$1,286

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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property and Other Taxes	\$1,705,341	\$2,402,472	\$697,131
Property Transfer Taxes	708,753	998,486	289,733
Intergovernmental	215,318	303,339	88,021
Other	25,188	25,188	0
<i>Total Revenues</i>	<u>2,654,600</u>	<u>3,729,485</u>	<u>1,074,885</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Contractual Services	5,175	3,772	1,403
Debt Service:			
Principal Retirement	940,000	940,000	0
Interest	1,081,064	1,077,544	3,520
<i>Total Debt Service</i>	<u>2,021,064</u>	<u>2,017,544</u>	<u>3,520</u>
<i>Total Expenditures</i>	<u>2,026,239</u>	<u>2,021,316</u>	<u>4,923</u>
<i>Net Change in Fund Balance</i>	628,361	1,708,169	1,079,808
<i>Fund Balance Beginning of Year</i>	<u>34,003</u>	<u>34,003</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$662,364</u>	<u>\$1,742,172</u>	<u>\$1,079,808</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Special Assessments	\$48,898	\$36,939	(\$11,959)
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	48,898	36,939	(11,959)
<i>Fund Deficit Beginning of Year</i>	<u>(48,898)</u>	<u>(48,898)</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$0</u>	<u>(\$11,959)</u>	<u>(\$11,959)</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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$269,491	\$0	(\$269,491)
Expenditures			
Capital Outlay:			
Achievement Center Construction			
Contractual Services	1,284,694	1,205,362	79,332
Other	2,801,357	0	2,801,357
<i>Total Expenditures</i>	<u>4,086,051</u>	<u>1,205,362</u>	<u>2,880,689</u>
<i>Net Change in Fund Balance</i>	(3,816,560)	(1,205,362)	2,611,198
<i>Fund Balance Beginning of Year</i>	5,300,151	5,300,151	0
Prior Year Encumbrances Appropriated	<u>573,070</u>	<u>573,070</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,056,661</u></u>	<u><u>\$4,667,859</u></u>	<u><u>\$2,611,198</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Capital Improvements Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$78,174	\$49,980	(\$28,194)
Intergovernmental	72,190	46,154	(26,036)
Investment Earnings/Interest	49,964	31,944	(18,020)
Donations	125,129	80,000	(45,129)
Other	372,224	237,977	(134,247)
<i>Total Revenues</i>	<u>697,681</u>	<u>446,055</u>	<u>(251,626)</u>
Expenditures			
Capital Outlay:			
County Capital Improvements			
Personal Services	9,980	9,686	294
Contractual Services	10,575,422	9,858,521	716,901
Capital Outlay	1,496,039	1,329,128	166,911
Other	280,383	76,612	203,771
<i>Total County Capital Improvements</i>	<u>12,361,824</u>	<u>11,273,947</u>	<u>1,087,877</u>
Employee Fringe Benefits			
Victim Assistance Program			
Fringe Benefits	270	233	37
OPERS - County Share	1,400	1,356	44
<i>Total Employee Fringe Benefits</i>	<u>1,670</u>	<u>1,589</u>	<u>81</u>
Debt Service:			
Principal Retirement	257,174	257,174	0
Interest	19,810	19,810	0
<i>Total Debt Service</i>	<u>276,984</u>	<u>276,984</u>	<u>0</u>
<i>Total Expenditures</i>	<u>12,640,478</u>	<u>11,552,520</u>	<u>1,087,958</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(11,942,797)	(11,106,465)	836,332
Other Financing Sources (Uses)			
Transfers In	1,537,000	1,537,000	0
<i>Net Change in Fund Balance</i>	(10,405,797)	(9,569,465)	836,332
<i>Fund Balance Beginning of Year</i>	1,438,277	1,438,277	0
Prior Year Encumbrances Appropriated	9,438,024	9,438,024	0
<i>Fund Balance End of Year</i>	<u>\$470,504</u>	<u>\$1,306,836</u>	<u>\$836,332</u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Excess Revenue Special Projects Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Contractual Services	833,816	759,463	74,353
Capital Outlay	42,000	42,000	0
Other	40,950	40,950	0
<i>Total Expenditures</i>	<u>916,766</u>	<u>842,413</u>	<u>74,353</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(916,766)	(842,413)	74,353
Other Financing Sources (Uses)			
Transfers In	<u>564,866</u>	<u>395,866</u>	<u>(169,000)</u>
<i>Net Change in Fund Balance</i>	(351,900)	(446,547)	(94,647)
<i>Fund Balance Beginning of Year</i>	<u>520,900</u>	<u>520,900</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$169,000</u></u>	<u><u>\$74,353</u></u>	<u><u>(\$94,647)</u></u>

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
State Issue II Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$3,000,000	\$804,057	(\$2,195,943)
Expenditures			
Capital Outlay	3,000,000	960,807	2,039,193
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(156,750)	(156,750)
Other Financing Sources (Uses)			
OPWC Loans Issued	0	156,750	156,750
<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, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	\$3,000,000	\$2,373,673	(\$626,327)
Expenditures			
Capital Outlay	3,000,000	2,373,673	626,327
<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 Net Position - Budget (Non-GAAP Basis) and Actual
Solid Waste Management Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$9,421,646	\$9,398,590	(\$23,056)
OWDA Loan Issued	2,687,671	2,687,671	0
<i>Total Revenues</i>	<u>12,109,317</u>	<u>12,086,261</u>	<u>(23,056)</u>
Expenses			
Personal Services	586,950	560,745	26,205
Materials and Supplies	45,219	17,902	27,317
Contractual Services	8,805,851	8,482,284	323,567
Capital Outlay	2,920,583	2,853,855	66,728
Other	410,646	277,675	132,971
Debt Service:			
Principal Retirement	130,000	119,980	10,020
Interest	67,999	63,845	4,154
<i>Total Expenses</i>	<u>12,967,248</u>	<u>12,376,286</u>	<u>590,962</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(857,931)	(290,025)	567,906
Transfers Out	<u>(175,000)</u>	<u>0</u>	<u>175,000</u>
<i>Net Change in Fund Net Position</i>	(1,032,931)	(290,025)	742,906
<i>Fund Net Position Beginning of Year</i>	1,373,849	1,373,849	0
Prior Year Encumbrances Appropriated	<u>115,058</u>	<u>115,058</u>	<u>0</u>
<i>Fund Net Position End of Year</i>	<u><u>\$455,976</u></u>	<u><u>\$1,198,882</u></u>	<u><u>\$742,906</u></u>

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Net Position - Budget (Non-GAAP Basis) and Actual
Self Insurance Healthcare Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	\$12,065,444	\$12,933,768	\$868,324
Other	234,556	251,436	16,880
<i>Total Revenues</i>	<u>12,300,000</u>	<u>13,185,204</u>	<u>885,204</u>
Expenses			
Self-Insurance:			
Personal Services	179,600	178,282	1,318
Contractual Services	2,655,866	2,655,866	0
Claims and Judgments	10,500,000	9,775,024	724,976
Other	269,045	152,650	116,395
Total Self-Insurance	<u>13,604,511</u>	<u>12,761,822</u>	<u>842,689</u>
Employee Fringe Benefits:			
Fringe Benefits	494,100	489,664	4,436
OPERS - County Share	17,500	17,316	184
Total Employee Fringe Benefits	<u>511,600</u>	<u>506,980</u>	<u>4,620</u>
<i>Total Expenses</i>	<u>14,116,111</u>	<u>13,268,802</u>	<u>847,309</u>
<i>Net Change in Fund Net Position</i>	(1,816,111)	(83,598)	1,732,513
<i>Fund Net Position Beginning of Year</i>	2,486,455	2,486,455	0
Prior Year Encumbrances Appropriated	<u>13,205</u>	<u>13,205</u>	<u>0</u>
<i>Fund Net Position End of Year</i>	<u><u>\$683,549</u></u>	<u><u>\$2,416,062</u></u>	<u><u>\$1,732,513</u></u>

Medina County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Net Position - Budget (Non-GAAP Basis) and Actual
Workers' Compensation Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$630,000	\$686,487	\$56,487
Expenses			
Workers' Compensation:			
Personal Services	219,900	199,304	20,596
Materials and Supplies	5,800	1,411	4,389
Contractual Services	133,609	113,609	20,000
Claims	223,000	129,365	93,635
Capital Outlay	6,000	6,000	0
Other	210,000	177,188	32,812
Total Workers' Compensation	798,309	626,877	171,432
Employee Fringe Benefits:			
Fringe Benefits	43,279	31,691	11,588
OPERS - County Share	30,836	27,903	2,933
Total Employee Fringe Benefits	74,115	59,594	14,521
<i>Total Expenses</i>	872,424	686,471	185,953
<i>Net Change in Fund Net Position</i>	(242,424)	16	242,440
<i>Fund Net Position Beginning of Year</i>	384,614	384,614	0
Prior Year Encumbrances Appropriated	105,292	105,292	0
<i>Fund Net Position End of Year</i>	\$247,482	\$489,922	\$242,440

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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)

	2023	2022	2021	2020
Governmental Activities:				
Net Investment in Capital Assets	\$90,525,982	\$84,027,780	\$70,361,789	\$66,903,510
Restricted:				
Debt Service	3,482,045	3,537,010	2,389,208	3,910,788
Capital Projects	1,234,504	2,503,891	942,174	18,199
Developmentally Disabled Education	35,269,604	30,403,251	27,881,134	27,292,555
County Schools Permanent Improvements	2,914,800	2,916,438	2,616,625	2,450,830
Public Assistance	0	70,346	260,338	0
ADAMH Operations	5,479,632	4,414,824	6,415,708	6,020,276
Road and Bridge Repairs	12,092,965	11,635,585	12,097,623	10,174,117
Child Support Enforcement	214,458	268,523	264,525	0
Children's Services	3,232,499	3,270,711	2,089,145	451,053
Community Development	86,481	31,197	39,563	20,339
Community Oriented Policing Services	142,940	115,862	0	0
Community Safety Awareness	107,556	29,254	40,992	244,339
Computer Upgrades	632,124	774,239	817,594	1,235,913
Convention and Visitors Bureau	116,911	109,444	97,558	56,736
County Home Operations	895,475	437,300	505,679	572,621
Courthouse Security	1,108,632	1,287,611	1,262,464	1,148,975
Ditch Maintenance	8,506,991	8,335,924	8,160,720	7,937,409
Dog and Kennel	267,877	244,879	221,911	181,756
Drug Enforcement	1,203,278	1,204,386	1,127,919	1,234,621
Economic Development	305,705	295,571	294,164	352,308
Emergency Management and Planning	529,523	589,966	456,703	436,358
Law Library	71,193	92,029	159,497	203,090
Older Adult Services	1,641,137	1,215,934	1,414,136	665,853
Real Estate Assessments	6,209,602	4,882,095	8,453,902	6,407,880
Shelter Care and Youth Services	416,687	563,522	608,557	491,091
Sheriff Operations	2,047,977	404,072	851,418	529,518
Social Services	4,477,735	2,638,135	129,401	618,130
Transportation	4,856,606	3,796,522	2,384,228	1,386,225
Pension Plan	928,397	1,643,098	1,090,655	0
OPEB Plan	208,518	9,623,886	4,479	0
Other Purposes	1,466,093	1,403,125	542,732	420,594
Unclaimed Monies	332,205	225,455	162,879	142,939
Unrestricted (Deficit)	(6,222,791)	(24,823,904)	(34,645,744)	(80,926,518)
<i>Total Governmental Activities Net Position</i>	<u>184,783,341</u>	<u>158,167,961</u>	<u>119,499,676</u>	<u>60,581,505</u>
Business-Type Activities:				
Net Investment in Capital Assets	214,695,827	208,438,883	224,078,567	214,018,407
Restricted for Pension Plan	124,979	207,988	139,402	0
Restricted for OPEB Plan	0	1,183,478	0	0
Unrestricted	33,757,077	33,077,331	32,363,739	26,377,058
<i>Total Business-Type Activities Net Position</i>	<u>248,577,883</u>	<u>242,907,680</u>	<u>256,581,708</u>	<u>240,395,465</u>
Primary Government:				
Net Investment in Capital Assets	305,221,809	292,466,663	294,440,356	280,921,917
Restricted	100,605,129	100,355,551	83,923,033	74,604,513
Unrestricted (Deficit)	27,534,286	8,253,427	(2,282,005)	(54,549,460)
<i>Total Primary Government Net Position</i>	<u>\$433,361,224</u>	<u>\$401,075,641</u>	<u>\$376,081,384</u>	<u>\$300,976,970</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.

2019	2018 (1)	2017 (2)	2016	2015	2014 (3)
\$62,409,560	\$59,756,314	\$52,707,349	\$48,140,122	\$49,326,620	\$51,937,761
4,414,577	4,252,957	3,454,309	3,067,338	3,603,402	3,815,126
0	439,434	1,065,865	605,841	0	0
25,375,671	22,652,701	21,818,972	22,327,937	20,372,092	18,450,174
2,183,937	2,186,899	1,998,778	1,984,040	1,971,136	1,879,008
199,866	0	145,742	491,718	934,741	1,462,348
4,505,586	6,180,232	6,408,299	5,872,410	5,509,155	5,326,872
10,383,870	9,659,614	8,950,549	8,092,672	7,251,198	7,015,444
0	0	0	0	0	0
177,784	230,848	115,327	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
278,430	183,616	473,000	0	0	0
1,060,724	895,754	600,224	0	0	0
111,435	94,728	0	0	0	0
752,717	865,502	897,496	856,038	843,932	764,597
1,205,951	1,315,092	1,132,695	1,043,046	958,268	792,117
7,641,239	7,325,299	6,984,103	6,701,943	6,370,268	6,088,884
0	0	0	0	0	0
1,197,293	1,010,712	927,392	907,235	1,022,056	963,301
0	0	0	0	0	0
495,545	382,344	447,165	0	0	0
226,142	237,778	0	0	0	0
0	0	0	0	0	0
4,596,553	3,095,344	7,386,254	5,308,156	3,779,714	1,775,067
464,256	407,282	425,855	597,591	620,247	551,317
323,059	406,655	0	0	0	0
0	0	0	0	0	0
782,628	903,680	357,732	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
960,429	818,012	1,061,546	3,911,910	3,163,270	2,708,077
147,975	47,257	47,577	64,717	62,147	83,095
(87,363,000)	(71,858,347)	(66,867,732)	(28,436,377)	(28,955,694)	(29,403,927)
42,532,227	51,489,707	50,538,497	81,536,337	76,832,552	74,209,261
200,852,940	191,023,726	193,293,164	186,350,512	181,276,648	176,421,690
0	0	0	0	0	0
0	0	0	0	0	0
23,454,473	22,675,007	18,953,178	24,289,779	22,704,490	18,524,735
224,307,413	213,698,733	212,246,342	210,640,291	203,981,138	194,946,425
263,262,500	250,780,040	246,000,513	234,490,634	230,603,268	228,359,451
67,485,667	63,591,740	64,698,880	61,832,592	56,461,626	51,675,427
(63,908,527)	(49,183,340)	(47,914,554)	(4,146,598)	(6,251,204)	(10,879,192)
\$266,839,640	\$265,188,440	\$262,784,839	\$292,176,628	\$280,813,690	\$269,155,686

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

	2023	2022	2021	2020
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government:				
Legislative and Executive	\$5,640,280	\$9,047,243	\$6,500,298	\$5,283,448
Judicial	2,655,082	3,030,647	2,865,728	3,256,513
Public Safety	8,258,245	5,544,384	5,784,008	4,524,678
Public Works	725,667	607,556	805,261	737,385
Health	758,937	716,825	614,185	614,075
Human Services	2,004,217	1,557,247	1,558,498	1,565,268
Economic Developmental and Assistance - Primary Government	27,670	130,086	20,862	192,571
Economic Developmental and Assistance - External Government	94,212	100,952	81,283	85,073
Subtotal - Charges for Services	<u>20,164,310</u>	<u>20,734,940</u>	<u>18,230,123</u>	<u>16,259,011</u>
Operating Grants and Contributions:				
General Government				
Legislative and Executive	218,228	862,457	201,253	1,180,569
Judicial	3,059,044	2,822,742	2,908,241	2,618,409
Public Safety	5,910,273	9,798,016	3,594,781	7,579,519
Public Works	7,542,308	7,815,058	11,126,095	9,258,717
Health	12,798,556	11,523,412	13,596,648	11,860,836
Human Services	16,993,920	16,363,782	14,357,316	14,702,376
Economic Developmental and Assistance - Primary Government	1,048,057	856,224	319,735	4,247,647
Economic Developmental and Assistance - External Government	7,383,311	3,652,391	125,000	0
Subtotal - Operating Grants and Contributions	<u>54,953,697</u>	<u>53,694,082</u>	<u>46,229,069</u>	<u>51,448,073</u>
Capital Grants and Contributions:				
Public Works				
Public Works	3,315,584	948,146	1,644,751	2,574,949
Health	0	250,000	0	0
Subtotal - Capital Grants and Contributions	<u>3,315,584</u>	<u>1,198,146</u>	<u>1,644,751</u>	<u>2,574,949</u>
<i>Total Governmental Activities Program Revenues</i>	<u>78,433,591</u>	<u>75,627,168</u>	<u>66,103,943</u>	<u>70,282,033</u>
Business-Type Activities:				
Charges for Services:				
Sewer	20,861,547	18,665,819	18,908,698	19,345,128
Water	14,369,578	15,670,393	13,928,948	13,163,863
Solid Waste	8,935,536	9,008,959	8,543,204	8,189,531
Subtotal - Charges for Services	<u>44,166,661</u>	<u>43,345,171</u>	<u>41,380,850</u>	<u>40,698,522</u>
Operating Grants and Contributions:				
Sewer	136,512	157,308	24,992	106,157
Water	252,012	120,620	1,032	45,721
Solid Waste	0	0	6,880	8,477
Subtotal - Operating Grants and Contributions	<u>388,524</u>	<u>277,928</u>	<u>32,904</u>	<u>160,355</u>
Capital Grants and Contributions				
Sewer	1,588,975	5,353,017	6,171,468	6,176,930
Water	2,307,619	3,456,972	3,275,505	6,884,300
Solid Waste	0	0	0	0
Subtotal - Capital Grants and Contributions	<u>3,896,594</u>	<u>8,809,989</u>	<u>9,446,973</u>	<u>13,061,230</u>
<i>Total Business-Type Activities Program Revenues</i>	<u>48,451,779</u>	<u>52,433,088</u>	<u>50,860,727</u>	<u>53,920,107</u>
<i>Total Primary Government Program Revenues</i>	<u>\$126,885,370</u>	<u>\$128,060,256</u>	<u>\$116,964,670</u>	<u>\$124,202,140</u>

2019	2018 (1) (2)	2017	2016	2015 (3)	2014
\$5,706,411	\$5,852,143	\$5,658,466	\$4,987,967	\$5,179,381	\$4,865,065
2,733,242	3,065,105	2,748,356	2,764,913	2,216,188	2,689,680
5,213,893	5,098,698	4,837,236	4,071,324	4,226,902	4,168,766
1,032,457	1,420,746	1,111,182	498,960	679,355	1,017,213
630,415	506,261	493,605	509,936	484,109	536,051
1,513,677	2,457,118	1,900,462	1,728,432	1,741,001	1,764,018
13,943	94,794	23,535	25,239	40,108	191,730
91,772	69,331	78,482	78,157	69,401	77,314
16,935,810	18,564,196	16,851,324	14,664,928	14,636,445	15,309,837
55,909	99,575	169,643	1,371,973	1,241,089	930,338
2,173,189	1,726,977	1,758,972	2,083,063	2,040,429	1,896,460
3,312,253	2,690,005	3,075,001	2,641,224	2,773,337	2,240,682
10,230,266	8,601,812	8,166,848	7,990,427	7,892,218	8,115,232
11,119,063	11,721,158	11,005,253	12,179,355	10,982,043	11,824,967
12,231,936	11,792,812	9,117,043	9,428,138	9,388,654	9,392,717
621,387	872,553	86,577	353,241	170,512	373,129
0	0	0	0	0	0
39,744,003	37,504,892	33,379,337	36,047,421	34,488,282	34,773,525
4,313,047	4,017,966	3,869,459	2,001,913	3,329,407	2,503,095
0	0	0	0	0	0
4,313,047	4,017,966	3,869,459	2,001,913	3,329,407	2,503,095
60,992,860	60,087,054	54,100,120	52,714,262	52,454,134	52,586,457
18,724,850	18,726,085	18,169,114	15,035,396	14,856,464	14,472,042
11,466,514	10,696,945	10,528,259	10,042,272	9,199,490	7,617,602
7,453,091	7,191,854	6,784,157	6,089,808	6,716,244	8,460,604
37,644,455	36,614,884	35,481,530	31,167,476	30,772,198	30,550,248
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
4,436,295	2,216,859	3,268,115	6,581,393	6,316,994	5,717,169
5,764,109	1,668,954	1,518,456	4,148,956	5,126,242	1,355,270
0	0	0	2,763	2,763	0
10,200,404	3,885,813	4,786,571	10,733,112	11,445,999	7,072,439
47,844,859	40,500,697	40,268,101	41,900,588	42,218,197	37,622,687
\$108,837,719	\$100,587,751	\$94,368,221	\$94,614,850	\$94,672,331	\$90,209,144

(continued)

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

	2023	2022	2021	2020
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$37,336,091	\$37,547,588	\$25,092,216	\$30,422,051
Judicial	14,774,391	11,163,564	7,132,918	14,929,977
Public Safety	32,597,561	23,728,092	15,113,564	26,657,235
Public Works	12,151,475	10,213,412	8,815,776	11,584,426
Health	29,208,903	28,962,459	22,309,307	25,732,601
Human Services	25,678,490	17,490,458	12,576,592	20,803,880
Economic Developmental and Assistance - Primary Government	1,628,081	1,505,621	767,787	4,658,764
Economic Developmental and Assistance - External Government	7,723,408	3,967,141	399,300	266,300
Interest	1,076,739	1,009,964	913,039	308,925
<i>Total Governmental Activities Expenses</i>	<u>162,175,139</u>	<u>135,588,299</u>	<u>93,120,499</u>	<u>135,364,159</u>
Business-Type Activities:				
Sewer	21,490,521	17,937,175	12,667,814	18,822,458
Water	12,553,857	11,164,538	13,508,759	10,475,061
Solid Waste	9,184,282	8,822,153	8,615,028	8,570,361
<i>Total Business-Type Activities Expenses</i>	<u>43,228,660</u>	<u>37,923,866</u>	<u>34,791,601</u>	<u>37,867,880</u>
<i>Total Primary Government Expenses</i>	<u>205,403,799</u>	<u>173,512,165</u>	<u>127,912,100</u>	<u>173,232,039</u>
Net (Expense)/Revenue				
Governmental Activities	(83,741,548)	(59,961,131)	(27,016,556)	(65,082,126)
Business-Type Activities	5,223,119	14,509,222	16,069,126	16,052,227
<i>Total Primary Government Net Expense</i>	<u>(78,518,429)</u>	<u>(45,451,909)</u>	<u>(10,947,430)</u>	<u>(49,029,899)</u>
General Revenues, Transfers and Gain on Sale of Capital Assets				
Governmental Activities				
Taxes:				
Property Taxes Levied For:				
General Purposes	14,640,378	12,224,290	12,572,982	12,367,589
Achievement Center	18,277,442	18,254,244	17,696,240	17,305,070
Convention and Visitors Bureau	482,993	457,989	390,408	215,729
County Home	1,448,163	914,269	921,657	903,093
DRETAC	378,211	352,764	338,374	234,724
Drug Enforcement	1,665,213	1,663,804	1,612,918	1,580,438
Social Services	5,663,214	5,602,130	5,442,236	5,387,423
Debt Service	2,355,379	1,932,352	1,081,074	966,001
Permissive Motor Vehicle License Taxes	2,615,603	2,723,512	0	0
Sales Taxes Levied for:				
General Purposes	18,386,033	17,886,349	16,778,372	14,868,685
Achievement Center	28,305	24,059	20,664	17,933
School Sales Tax	18,385,327	17,883,507	16,776,560	14,864,771
Port Authority	0	0	0	0
Property Transfer Taxes	2,996,515	3,569,963	3,677,547	3,115,731
Grants and Entitlements not Restricted to Specific Programs	9,602,696	7,036,287	6,417,703	5,672,507
Unrestricted Contributions	0	0	0	0
Investment Earnings/Interest	9,705,640	(4,920,743)	(661,801)	3,442,652
Gain on Sale of Capital Assets	8,963	0	0	0
Miscellaneous	3,716,853	5,606,988	2,869,793	2,690,029
<i>Total Governmental Activities</i>	<u>110,356,928</u>	<u>91,211,764</u>	<u>85,934,727</u>	<u>83,632,375</u>
Business-Type Activities				
Investment Earnings/Interest	43,629	22,813	0	0
Gain on Sale of Capital Assets	0	0	0	0
Equity Gain on Joint Venture	159,854	80,956	116,498	35,825
Miscellaneous	243,601	179,031	619	0
Transfers	0	0	0	0
<i>Total Business-Type Activities</i>	<u>447,084</u>	<u>282,800</u>	<u>117,117</u>	<u>35,825</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>110,804,012</u>	<u>91,494,564</u>	<u>86,051,844</u>	<u>83,668,200</u>
Change in Net Position				
Governmental Activities	26,615,380	31,250,633	58,918,171	18,550,249
Business-Type Activities	5,670,203	14,792,022	16,186,243	16,088,052
<i>Total Primary Government Change in Net Position</i>	<u>\$32,285,583</u>	<u>\$46,042,655</u>	<u>\$75,104,414</u>	<u>\$34,638,301</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.

2019	2018 (1) (2)	2017	2016	2015 (3)	2014
\$29,752,085	\$32,952,597	\$26,949,702	\$26,850,442	\$27,065,557	\$29,280,582
14,558,090	12,523,490	12,674,683	11,741,613	10,828,349	11,226,697
31,398,868	26,525,805	26,542,908	22,445,001	21,611,978	20,403,238
12,818,941	9,055,407	9,305,341	9,452,127	11,334,359	11,281,321
31,925,768	30,636,801	28,109,098	26,746,760	25,217,869	26,153,247
20,400,212	19,051,871	18,800,714	17,098,026	16,893,025	16,208,862
1,186,032	944,276	263,233	574,702	337,287	480,672
362,000	242,032	283,444	279,853	281,862	282,105
354,264	279,717	287,249	297,394	291,290	193,361
142,756,260	132,211,996	123,216,372	115,485,918	113,861,576	115,510,085
19,840,515	21,220,501	17,321,103	19,001,448	18,139,032	18,303,839
9,396,337	9,213,009	9,520,230	10,334,207	9,351,461	8,533,493
7,999,327	8,650,015	7,194,568	6,609,794	6,173,325	8,288,319
37,236,179	39,083,525	34,035,901	35,945,449	33,663,818	35,125,651
179,992,439	171,295,521	157,252,273	151,431,367	147,525,394	150,635,736
(81,763,400)	(72,124,942)	(69,116,252)	(62,771,656)	(61,407,442)	(62,923,628)
10,608,680	1,417,172	6,232,200	5,955,139	8,554,379	2,497,036
(71,154,720)	(70,707,770)	(62,884,052)	(56,816,517)	(52,853,063)	(60,426,592)
10,513,875	10,801,772	10,358,370	9,744,375	9,226,725	9,262,556
16,095,625	16,226,059	15,413,744	15,615,644	14,936,096	14,989,768
430,873	0	0	0	0	0
840,556	834,823	800,731	804,375	773,456	767,968
280,426	288,175	310,488	374,738	373,652	423,613
1,470,924	1,461,007	1,409,153	1,370,654	1,353,528	1,343,997
0	0	0	0	0	0
679,137	538,618	764,510	706,574	824,578	675,639
0	0	0	0	0	0
14,110,272	13,558,441	13,123,139	12,879,270	12,485,531	11,689,193
17,108	17,372	21,229	16,075	13,506	13,474
14,107,101	13,556,260	13,108,974	12,856,337	12,437,723	11,669,906
0	0	0	0	535	1,922
2,789,322	2,938,887	2,519,872	2,590,112	2,302,491	1,876,448
4,565,986	6,656,517	5,304,972	5,508,104	5,287,419	4,582,953
0	0	0	0	0	100
4,202,622	2,098,764	1,218,661	844,032	796,269	524,188
0	0	0	0	0	0
2,475,054	1,744,871	2,762,629	3,661,465	3,219,224	2,882,150
72,578,881	70,721,566	67,209,559	66,971,755	64,030,733	60,703,875
0	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
0	0	(93,087)	0	0	0
0	191	215,185	704,014	480,334	315,523
72,578,881	70,721,757	67,424,744	67,675,769	64,511,067	61,019,398
(9,184,519)	(1,403,376)	(1,906,693)	4,200,099	2,623,291	(2,219,753)
10,608,680	1,417,363	6,447,385	6,659,153	9,034,713	2,812,559
\$1,424,161	\$13,987	\$4,540,692	\$10,859,252	\$11,658,004	\$592,806

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

	2023	2022	2021	2020
General Fund				
Nonspendable	\$4,874,476	\$4,791,841	\$6,198,742	\$6,472,406
Restricted	22,931	27,027	41,874	57,656
Assigned	7,503,901	6,197,133	6,606,349	9,060,433
Unassigned	25,245,255	15,047,134	16,823,022	12,226,204
Total General Fund	37,646,563	26,063,135	29,669,987	27,816,699
All Other Governmental Funds				
Nonspendable	597,478	430,888	500,605	452,064
Restricted	89,771,786	84,632,346	102,651,082	67,898,004
Committed	263,582	520,900	0	0
Assigned	4,841,272	5,600,769	6,213,723	2,017,217
Unassigned (Deficit)	(1,373,895)	(838,504)	(945,418)	(2,490,735)
Total All Other Governmental Funds	94,100,223	90,346,399	108,419,992	67,876,550
Total Governmental Funds	\$131,746,786	\$116,409,534	\$138,089,979	\$95,693,249

2019	2018	2017	2016	2015	2014
\$6,449,696	\$5,921,556	\$4,380,516	\$164,280	\$147,014	\$190,444
104,463	133,244	136,340	142,287	138,738	130,198
715,287	3,716,482	3,220,223	361,869	0	329,517
9,435,825	6,408,598	1,291,917	9,300,556	7,777,693	6,913,621
16,705,271	16,179,880	9,028,996	9,968,992	8,063,445	7,563,780
486,488	346,869	316,836	578,972	633,127	468,279
60,029,466	57,129,637	59,581,381	56,701,891	51,246,104	46,054,425
0	0	0	0	0	0
370,149	116,254	72,542	304,655	419,591	534,747
(1,549,021)	(2,296,243)	(1,101,703)	(639,862)	(740,047)	(762,214)
59,337,082	55,296,517	58,869,056	56,945,656	51,558,775	46,295,237
\$76,042,353	\$71,476,397	\$67,898,052	\$66,914,648	\$59,622,220	\$53,859,017

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

	2023	2022	2021	2020
Revenues				
Property and Other Taxes	\$43,635,510	\$40,565,928	\$39,114,161	\$37,918,976
Sales Taxes	36,799,665	35,793,915	33,575,596	29,751,389
Property Transfer Taxes	2,996,515	3,569,963	3,677,547	3,115,731
Permissive Motor Vehicle License Taxes	2,615,603	2,723,512	0	0
Charges for Services	17,796,245	16,966,419	15,695,069	14,989,313
Licenses and Permits	1,199,005	1,437,387	1,111,265	1,102,380
Fines, Forfeitures, and Settlements	540,483	427,795	406,718	375,849
Intergovernmental	65,572,282	60,762,572	53,295,010	59,634,581
Special Assessments	296,930	306,226	393,300	434,146
Investment Earnings/Interest	9,572,169	(5,054,215)	(827,088)	3,756,624
Lease Revenue	207,030	99,447	0	0
Rentals	391,811	338,301	603,683	586,357
Donations	478,178	582,096	449,375	351,859
Other	3,465,417	3,700,862	2,358,961	2,428,007
<i>Total Revenues</i>	<u>185,566,843</u>	<u>162,220,208</u>	<u>149,853,597</u>	<u>154,445,212</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	36,065,265	39,762,136	29,671,286	28,610,703
Judicial	13,650,747	13,852,793	12,319,495	13,715,559
Public Safety	31,287,081	27,424,451	26,992,953	24,982,320
Public Works	10,953,599	12,701,496	10,436,714	10,550,376
Health	28,373,250	31,611,891	27,826,352	24,806,072
Human Services	24,918,113	19,999,592	18,300,227	19,712,474
Economic Development and Assistance	1,626,945	1,509,847	776,709	4,657,740
Capital Outlay	13,170,407	23,311,692	9,671,406	5,513,553
Intergovernmental	7,723,408	3,967,141	399,300	266,300
Debt Service:				
Principal Retirement	1,507,354	4,650,675	3,211,329	1,173,880
Capital Appreciation Bond Interest	0	0	0	0
Interest	1,119,135	1,210,763	928,700	329,049
Bond Issuance Costs	0	0	333,197	0
<i>Total Expenditures</i>	<u>170,395,304</u>	<u>180,002,477</u>	<u>140,867,668</u>	<u>134,318,026</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>15,171,539</u>	<u>(17,782,269)</u>	<u>8,985,929</u>	<u>20,127,186</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	8,963	7,364	11,351	24,681
OPWC Loans Issued	156,750	27,000	0	0
Inception of Leases	0	67,460	0	0
General Obligation Bonds Issued	0	0	32,000,000	0
Premium on General Obligation Bonds Issued	0	0	1,399,450	0
Transfers In	3,225,613	4,117,110	10,060,159	4,139,673
Transfers Out	(3,225,613)	(8,117,110)	(10,060,159)	(4,139,673)
<i>Total Other Financing Sources (Uses)</i>	<u>165,713</u>	<u>(3,898,176)</u>	<u>33,410,801</u>	<u>24,681</u>
<i>Net Change in Fund Balances</i>	<u>\$15,337,252</u>	<u>(\$21,680,445)</u>	<u>\$42,396,730</u>	<u>\$20,151,867</u>
Debt Service as a Percentage of Noncapital Expenditures	1.7%	3.8%	3.2%	1.2%

2019	2018	2017	2016	2015	2014
\$30,333,055	\$30,173,294	\$29,235,265	\$28,239,623	\$27,610,091	\$28,003,392
28,234,481	27,132,073	26,253,342	25,751,682	24,937,295	23,374,495
2,789,322	2,938,887	2,519,872	2,590,112	2,302,491	1,876,448
0	0	0	0	0	0
14,297,500	16,457,217	15,037,759	13,669,218	14,218,260	14,504,196
1,092,959	9,378	4,667	13,048	11,904	8,950
433,352	579,091	874,764	599,233	529,441	600,058
46,888,889	47,009,477	42,467,624	43,179,262	42,552,561	40,683,547
479,945	442,713	435,477	558,659	548,312	724,542
4,022,576	2,098,764	1,218,661	844,032	796,269	524,188
0	0	0	0	0	0
480,436	480,285	216,636	215,459	197,722	175,793
392,525	387,199	323,533	373,874	326,832	234,764
2,460,154	1,744,871	2,762,629	3,661,465	3,219,224	2,882,150
<u>131,905,194</u>	<u>129,453,249</u>	<u>121,350,229</u>	<u>119,695,667</u>	<u>117,250,402</u>	<u>113,592,523</u>
26,937,035	31,338,801	25,626,463	25,540,762	25,670,117	28,461,033
12,109,634	11,972,190	11,176,574	11,243,394	10,909,164	11,205,734
26,233,573	24,319,400	23,387,360	21,026,469	20,991,977	20,219,878
10,864,222	9,005,632	8,628,379	8,185,016	8,714,137	9,861,052
26,637,642	28,684,146	27,159,196	26,380,875	24,508,549	25,740,292
17,352,386	17,971,004	17,247,418	16,630,309	16,170,902	15,615,537
1,182,848	942,868	263,233	574,702	337,287	480,672
4,403,439	7,338,165	4,006,840	3,607,398	8,391,180	2,687,712
362,000	242,032	283,444	279,853	281,862	282,105
863,993	865,456	930,042	925,403	630,686	728,915
30,082	0	0	0	0	0
374,063	298,636	304,408	312,744	281,338	199,018
0	0	0	0	247,383	0
<u>127,350,917</u>	<u>132,978,330</u>	<u>119,013,357</u>	<u>114,706,925</u>	<u>117,134,582</u>	<u>115,481,948</u>
<u>4,554,277</u>	<u>(3,525,081)</u>	<u>2,336,872</u>	<u>4,988,742</u>	<u>115,820</u>	<u>(1,889,425)</u>
11,679	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
3,556,657	2,965,655	2,997,497	1,846,790	1,931,652	2,338,008
<u>(3,556,657)</u>	<u>(2,965,655)</u>	<u>(2,904,410)</u>	<u>(1,846,790)</u>	<u>(1,931,652)</u>	<u>(2,338,008)</u>
<u>11,679</u>	<u>31,760</u>	<u>93,087</u>	<u>1,800,000</u>	<u>5,647,383</u>	<u>95,752</u>
<u>\$4,565,956</u>	<u>(\$3,493,321)</u>	<u>\$2,429,959</u>	<u>\$6,788,742</u>	<u>\$5,763,203</u>	<u>(\$1,793,673)</u>
1.0%	0.9%	1.1%	1.1%	0.8%	0.8%

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

	2023	2022	2021	2020
Unvoted Millage				
Operating	\$2.140000	\$2.160000	\$2.310000	\$2.320000
Bond	0.360000	0.340000	0.190000	0.180000
Voted Millage - by levy				
2000 Developmental and Disabilities - Continuing				
Residential/Agricultural Real	0.522999	0.656039	0.659058	0.660902
Commercial/Industrial and Public Utility Real	0.639060	0.689531	0.692228	0.688202
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
2010 Developmental and Disabilities - 10 Year				
Residential/Agricultural Real	0.725640	0.910227	0.914416	0.916975
Commercial/Industrial and Public Utility Real	0.924088	0.997071	1.000970	0.995149
General Business and Public Utility Personal	1.120000	1.120000	1.120000	1.120000
2012 Developmental and Disabilities - Continuing				
Residential/Agricultural Real	1.230996	1.544135	1.551241	1.555583
Commercial/Industrial and Public Utility Real	1.567650	1.691459	1.698075	1.688199
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
2007 ANTI-DRUG - 5 Year				
Residential/Agricultural Real	0.226762	0.284446	0.285755	0.286554
Commercial/Industrial and Public Utility Real	0.288777	0.311584	0.312803	0.310984
General Business and Public Utility Personal	0.350000	0.350000	0.350000	0.350000
2007 County Home - 5 Year				
Residential/Agricultural Real	0.129578	0.162540	0.163288	0.163745
Commercial/Industrial and Public Utility Real	0.165015	0.178048	0.178744	0.177705
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
2022 County Home - 5 Year				
Residential/Agricultural Real	0.059790	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.069510	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.075000	0.000000	0.000000	0.000000
2019 Health, Human and Social Services - 5 Year				
Residential/Agricultural Real	0.703568	0.882541	0.886603	0.889084
Commercial/Industrial and Public Utility Real	0.857674	0.925411	0.929031	0.923627
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Total Voted Millage by type of Property				
Residential/Agricultural Real	\$3.599333	\$4.439928	\$4.460361	\$4.472843
Commercial/Industrial and Public Utility Real	4.511774	4.793104	4.811851	4.783866
General Business and Public Utility Personal	5.645000	5.570000	5.570000	5.570000
Total Millage by type of Property				
Residential/Agricultural Real	\$6.099333	\$6.939928	\$6.960361	\$6.972843
Commercial/Industrial and Public Utility Real	7.011774	7.293104	7.311851	7.283866
General Business and Public Utility Personal	8.150000	8.070000	8.070000	8.070000
Total Weighted Average Tax Rate				
	\$6.340000	\$7.070000	\$7.090000	\$7.090000

2019	2018	2017	2016	2015	2014
\$2.350000	\$2.380000	\$2.410000	\$2.410000	\$2.410000	\$2.410000
0.150000	0.120000	0.090000	0.090000	0.090000	0.090000
0.743351	0.745323	0.747230	0.804211	0.805431	0.807229
0.745108	0.745623	0.733389	0.774542	0.771111	0.764545
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
1.313690	1.034106	1.036752	1.115812	1.117504	1.120000
1.077435	1.078181	1.060491	1.120000	1.120000	1.120000
1.120000	1.120000	1.120000	1.120000	1.120000	1.120000
1.749645	1.754287	1.758776	1.892895	1.895766	1.900000
1.827792	1.829057	1.799047	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.322303	0.323158	0.323985	0.348691	0.349220	0.350000
0.336698	0.336931	0.331403	0.350000	0.350000	0.350000
0.350000	0.350000	0.350000	0.350000	0.350000	0.350000
0.184173	0.184661	0.185134	0.199252	0.199554	0.200000
0.192399	0.192532	0.189373	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
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
\$4.313162	\$4.041535	\$4.051877	\$4.360861	\$4.367475	\$4.377229
4.179432	4.182324	4.113703	4.344542	4.341111	4.334545
4.570000	4.570000	4.570000	4.570000	4.570000	4.570000
\$6.813162	\$6.541535	\$6.551877	\$6.860861	\$6.867475	\$6.877229
6.679432	6.682324	6.613703	6.844542	6.841111	6.834545
7.070000	7.070000	7.070000	7.070000	7.070000	7.070000
\$6.800000	\$6.570000	\$6.580000	\$6.860000	\$6.870000	\$6.870000

(continued)

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

	2023	2022	2021	2020
Overlapping Rates by Taxing District				
Cities				
Brunswick				
Residential/Agricultural Real	\$3.350810	\$3.546454	\$3.547884	\$3.547500
Commercial/Industrial and Public Utility Real	3.545600	3.675611	3.679070	3.680661
General Business and Public Utility Personal	3.800000	3.800000	3.800000	3.800000
Medina				
Residential/Agricultural Real	5.228050	5.772712	5.778985	4.783458
Commercial/Industrial and Public Utility Real	5.605593	5.803798	5.836291	4.816353
General Business and Public Utility Personal	6.400000	6.400000	6.400000	5.400000
Rittman				
Residential/Agricultural Real	5.741098	5.782101	5.785318	6.134386
Commercial/Industrial and Public Utility Real	5.845243	5.842966	5.813236	6.290133
General Business and Public Utility Personal	6.300000	6.300000	6.300000	6.300000
Wadsworth				
Residential/Agricultural Real	5.568045	5.864920	4.376355	4.380987
Commercial/Industrial and Public Utility Real	6.290179	6.134648	4.561919	4.531225
General Business and Public Utility Personal	6.900000	6.400000	4.900000	4.900000
Villages				
Chippewa Lake				
Residential/Agricultural Real	8.088004	9.653865	9.700898	9.773054
Commercial/Industrial and Public Utility Real	9.214226	10.751431	10.751431	10.555120
General Business and Public Utility Personal	11.600000	11.600000	11.600000	11.600000
Creston				
Residential/Agricultural Real	11.628012	6.812541	6.814025	7.405074
Commercial/Industrial and Public Utility Real	11.762996	8.027385	7.931453	8.625395
General Business and Public Utility Personal	11.800000	10.400000	10.400000	10.400000
Gloria Glens				
Residential/Agricultural Real	9.340608	11.539475	11.539475	11.539258
Commercial/Industrial and Public Utility Real	21.500000	21.500000	21.500000	21.500000
General Business and Public Utility Personal	21.500000	21.500000	21.500000	21.500000
Lodi				
Residential/Agricultural Real	14.307066	16.776453	16.776701	16.780413
Commercial/Industrial and Public Utility Real	16.800042	17.960140	17.938063	17.937733
General Business and Public Utility Personal	19.200000	19.200000	19.200000	19.200000
Seville				
Residential/Agricultural Real	4.806528	5.433798	5.435200	5.470418
Commercial/Industrial and Public Utility Real	5.567308	5.696448	5.711850	5.592960
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Spencer				
Residential/Agricultural Real	12.046183	9.563171	9.560396	9.607569
Commercial/Industrial and Public Utility Real	13.458831	10.501987	10.587077	10.838515
General Business and Public Utility Personal	15.400000	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

2019	2018	2017	2016	2015	2014
\$3.696346	\$3.699802	\$3.701780	\$3.796178	\$3.797669	\$2.600000
3.772100	3.773328	3.748323	3.794900	3.794258	2.600000
3.800000	3.800000	3.800000	3.800000	3.800000	2.600000
5.020574	5.021331	5.021503	5.172619	5.172139	5.173712
4.942789	4.959918	4.938495	5.005592	4.997952	4.951184
5.400000	5.400000	5.400000	5.400000	5.400000	5.400000
6.145573	6.144177	6.289958	6.300000	6.032365	5.994056
6.290717	6.300000	6.300000	6.300000	6.300000	6.172261
6.300000	6.300000	6.300000	6.300000	6.300000	6.300000
4.685959	4.687735	4.497399	4.687724	5.637517	5.647155
4.762165	4.760518	4.549761	4.700000	5.500465	5.494751
4.900000	4.900000	4.700000	4.700000	5.800000	5.800000
9.779384	9.772893	9.775767	10.534499	10.042767	10.100000
8.655783	8.655783	8.655783	10.600000	10.100000	10.100000
10.600000	10.600000	10.600000	10.600000	10.100000	10.100000
7.447825	7.452818	6.435300	6.452915	6.450890	6.552475
8.595710	8.594855	8.105740	7.992980	7.992980	8.107970
10.400000	10.400000	13.000000	13.000000	13.000000	13.000000
13.682659	13.682659	12.255488	12.840959	12.043301	12.049087
23.750000	23.750000	22.350000	22.350000	23.100000	23.100000
23.750000	23.750000	22.350000	22.350000	23.100000	23.100000
18.385049	18.409687	18.392672	19.192707	15.677874	15.700000
18.514870	18.364654	18.362674	19.200000	15.700000	15.700000
19.200000	19.200000	19.200000	19.200000	15.700000	15.700000
5.893364	5.908286	5.911170	6.101622	6.112310	4.413138
5.735728	8.760036	5.748980	5.849008	5.836784	4.265190
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
10.612683	10.616019	10.565647	10.966568	10.955820	10.949156
10.723186	10.609217	10.912971	11.195816	11.195816	11.195816
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

	2023	2022	2021	2020
Townships				
Brunswick Hills				
Residential/Agricultural Real	\$10.842152	\$13.157502	\$12.806926	\$12.806225
Commercial/Industrial and Public Utility Real	12.892639	13.676108	13.743587	14.139155
General Business and Public Utility Personal	15.550000	15.550000	15.550000	15.550000
Canaan/Creston				
Residential/Agricultural Real	5.174618	5.216200	5.197425	3.198682
Commercial/Industrial and Public Utility Real	5.267584	5.299181	5.268982	3.448791
General Business and Public Utility Personal	6.700000	6.700000	6.700000	5.200000
Chatham				
Residential/Agricultural Real	5.783113	6.579004	6.605878	6.618676
Commercial/Industrial and Public Utility Real	7.068819	7.370279	7.371775	6.987399
General Business and Public Utility Personal	7.500000	7.500000	7.500000	7.500000
Granger				
Residential/Agricultural Real	4.566224	5.133302	5.145206	5.145484
Commercial/Industrial and Public Utility Real	5.117090	5.275238	5.192000	5.192540
General Business and Public Utility Personal	5.600000	5.600000	5.600000	5.600000
Guilford				
Residential/Agricultural Real	6.214900	6.860215	6.878833	6.906985
Commercial/Industrial and Public Utility Real	7.636100	7.382463	7.400900	7.248397
General Business and Public Utility Personal	8.650000	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	3.841447	4.338422	4.353420	4.379215
Commercial/Industrial and Public Utility Real	5.171457	4.883338	4.901321	4.756973
General Business and Public Utility Personal	5.750000	5.250000	5.250000	5.250000
Harrisville				
Residential/Agricultural Real	7.121017	5.384161	5.385422	5.384832
Commercial/Industrial and Public Utility Real	8.114219	6.680488	6.812723	6.563083
General Business and Public Utility Personal	9.000000	7.500000	7.500000	7.500000
Harrisville/Lodi				
Residential/Agricultural Real	1.650515	1.980816	1.981577	1.981290
Commercial/Industrial and Public Utility Real	2.235358	2.409731	2.454984	2.365681
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000
Hinckley				
Residential/Agricultural Real	7.722488	7.837614	7.865546	7.927127
Commercial/Industrial and Public Utility Real	10.900270	11.014081	11.192792	11.124353
General Business and Public Utility Personal	15.050000	14.050000	14.050000	14.050000
Homer				
Residential/Agricultural Real	4.805796	5.057475	5.055472	5.052168
Commercial/Industrial and Public Utility Real	4.716693	4.776706	5.318499	5.318410
General Business and Public Utility Personal	5.400000	5.400000	5.400000	5.400000
Lafayette				
Residential/Agricultural Real	4.464412	4.880969	4.901044	4.901596
Commercial/Industrial and Public Utility Real	4.615699	4.723189	4.750987	4.910550
General Business and Public Utility Personal	5.300000	5.300000	5.300000	5.300000

2019	2018	2017	2016	2015	2014
\$12.654609	\$12.667158	\$12.680166	\$10.952432	\$10.993877	\$11.037496
12.861260	12.745543	12.748431	10.674401	10.643007	11.255250
14.350000	14.350000	14.350000	11.850000	11.850000	11.850000
3.210439	3.214475	3.196859	3.202606	3.202261	3.541861
3.419517	3.394540	3.388352	3.364155	3.368598	3.449608
5.200000	5.200000	5.200000	5.200000	5.200000	5.200000
7.066040	7.086174	6.806605	6.983553	6.987352	6.990349
7.181419	7.175031	6.776763	6.941275	6.941275	6.861857
7.500000	7.500000	7.200000	7.200000	7.200000	7.200000
5.354662	5.359366	5.353996	5.544980	5.539640	5.546788
5.442094	5.459168	5.421746	5.506888	5.565836	5.527948
5.600000	5.600000	5.600000	5.600000	5.600000	5.600000
7.520741	7.524278	7.524218	7.869771	7.874891	7.876778
7.569371	7.575597	7.572074	7.783303	7.756649	7.762159
8.150000	8.150000	8.150000	8.150000	8.150000	8.150000
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
4.909168	4.913306	4.913503	5.207775	5.212805	5.214615
5.003180	5.020189	5.012091	5.177281	5.152762	5.159968
5.250000	5.250000	5.250000	5.250000	5.250000	5.250000
5.665234	5.666572	5.851159	5.996022	4.494599	4.495364
7.060856	6.788508	6.354645	6.524006	5.013395	4.980490
7.500000	7.500000	8.000000	8.000000	6.500000	6.500000
2.178042	2.179288	2.364796	2.469757	0.969088	0.969628
2.570388	2.524505	2.591319	2.708542	1.202984	1.182895
2.800000	2.800000	3.300000	3.300000	1.800000	1.800000
8.483005	8.507409	7.518996	7.873218	7.880686	7.899708
10.910946	10.852709	9.775834	10.203936	10.203936	10.221991
14.050000	14.050000	13.050000	13.050000	13.050000	13.050000
7.550868	7.549624	7.558597	7.725631	7.722424	6.888367
7.900000	7.900000	7.900000	7.900000	7.900000	7.834814
7.900000	7.900000	7.900000	7.900000	7.900000	7.900000
10.507810	10.543740	8.129345	8.538222	8.544003	8.556853
10.886436	10.886823	8.577897	8.900000	8.900000	8.900000
11.300000	11.300000	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

	2023	2022	2021	2020
Lafayette/Chippewa Lake Village				
Residential/Agricultural Real	\$0.400000	\$0.400000	\$0.400000	\$0.400000
Commercial/Industrial and Public Utility Real	0.400000	0.400000	0.400000	0.400000
General Business and Public Utility Personal	0.400000	0.400000	0.400000	0.400000
Litchfield				
Residential/Agricultural Real	6.547341	7.421469	7.430588	7.433092
Commercial/Industrial and Public Utility Real	8.228769	8.505557	8.491771	7.598889
General Business and Public Utility Personal	9.900000	9.900000	9.900000	9.900000
Liverpool				
Residential/Agricultural Real	5.731991	6.438466	4.960301	4.961428
Commercial/Industrial and Public Utility Real	6.615338	6.561452	5.396652	5.397492
General Business and Public Utility Personal	7.700000	7.700000	6.200000	6.200000
Medina				
Residential/Agricultural Real	6.684330	7.475592	7.492130	7.511109
Commercial/Industrial and Public Utility Real	7.659793	7.715069	7.684103	7.756152
General Business and Public Utility Personal	8.600000	8.500000	8.500000	8.500000
Montville				
Residential/Agricultural Real	8.891724	9.381181	9.236991	9.261861
Commercial/Industrial and Public Utility Real	9.499457	8.984749	8.747196	8.772919
General Business and Public Utility Personal	11.450000	11.450000	11.450000	11.450000
Sharon				
Residential/Agricultural Real	6.362140	7.106544	7.091117	7.022777
Commercial/Industrial and Public Utility Real	6.946064	7.152492	7.048499	6.936298
General Business and Public Utility Personal	7.500000	7.500000	7.650000	7.900000
Spencer				
Residential/Agricultural Real	5.014110	5.202268	5.206106	5.205358
Commercial/Industrial and Public Utility Real	5.299870	5.366678	5.378994	5.412202
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
Spencer/Spencer Village				
Residential/Agricultural Real	1.514110	1.702268	1.706106	1.705358
Commercial/Industrial and Public Utility Real	1.799870	1.866678	1.878994	1.912202
General Business and Public Utility Personal	2.400000	2.400000	2.400000	2.400000
Wadsworth				
Residential/Agricultural Real	5.054776	5.616851	5.631437	5.656815
Commercial/Industrial and Public Utility Real	6.496335	6.656365	6.656245	6.667570
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
Westfield				
Residential/Agricultural Real	4.250000	4.900000	4.900000	4.900000
Commercial/Industrial and Public Utility Real	4.250000	4.900000	4.900000	4.900000
General Business and Public Utility Personal	4.250000	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	1.650000	2.300000	2.300000	2.300000
Commercial/Industrial and Public Utility Real	1.650000	2.300000	2.300000	2.300000
General Business and Public Utility Personal	1.650000	2.300000	2.300000	2.300000

2019	2018	2017	2016	2015	2014
\$5.793765	\$5.808220	\$3.309641	\$3.545415	\$3.548698	\$3.556863
6.131980	6.132204	3.687781	3.900000	3.900000	3.900000
6.400000	6.400000	3.900000	3.900000	3.900000	3.900000
8.056979	8.056373	8.060711	8.372540	8.372203	8.378695
7.887611	7.909531	7.905476	8.290735	8.342675	8.282120
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
5.212978	5.220241	5.227993	5.380517	5.384312	5.390600
5.587553	5.586906	5.514017	5.586297	5.584006	5.575064
6.200000	6.200000	6.200000	6.200000	6.200000	6.200000
8.146715	8.158471	8.078078	8.521476	8.532100	8.538680
8.275174	8.304516	8.164886	8.600000	8.600000	8.600000
8.500000	8.500000	8.600000	8.600000	8.600000	8.600000
9.892442	10.127871	9.169481	9.636871	8.825633	8.842692
9.240796	9.492119	8.538866	9.478680	8.691337	8.697869
11.450000	11.700000	10.700000	10.650000	10.950000	10.950000
7.452593	7.514466	7.552032	7.616596	7.377767	7.394804
7.457798	7.417217	7.466002	7.597904	7.400000	7.400000
7.900000	7.900000	7.900000	7.650000	7.400000	7.400000
5.356206	5.356474	5.353740	5.468108	5.466944	5.462272
5.350158	5.334688	5.375910	5.409232	5.409232	5.409232
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
1.856206	1.856474	1.853740	1.968108	1.966944	1.962272
1.850158	1.834688	1.875910	1.909232	1.909232	1.909232
2.400000	2.400000	2.400000	2.400000	2.400000	2.400000
6.012954	6.015718	6.024766	6.281373	3.293802	3.292918
7.043530	7.082965	7.168020	7.400000	4.399380	4.329528
7.400000	7.400000	7.400000	7.400000	4.400000	4.400000
4.900000	3.000000	3.000000	3.000000	3.000000	3.000000
4.900000	3.000000	3.000000	3.000000	3.000000	3.000000
4.900000	3.000000	3.000000	3.000000	3.000000	3.000000
0.000000	0.000000	0.400000	0.400000	0.400000	0.400000
0.000000	0.000000	0.400000	0.400000	0.400000	0.400000
0.000000	0.000000	0.400000	0.400000	0.400000	0.400000
2.300000	0.400000	0.400000	0.400000	0.400000	0.400000
2.300000	0.400000	0.400000	0.400000	0.400000	0.400000
2.300000	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

	2023	2022	2021	2020
York				
Residential/Agricultural Real	\$6.799091	\$5.838865	\$5.868724	\$5.872046
Commercial/Industrial and Public Utility Real	8.052982	6.411807	6.409380	6.395532
General Business and Public Utility Personal	8.600000	6.700000	6.700000	6.700000
Special Districts				
General Health District				
Residential/Agricultural Real	0.413074	0.518150	0.520535	0.521991
Commercial/Industrial and Public Utility Real	0.549699	0.593113	0.595432	0.591969
General Business and Public Utility Personal	0.970000	0.970000	0.970000	0.970000
County Library				
Residential/Agricultural Real	1.336373	1.787976	1.894065	1.897709
Commercial/Industrial and Public Utility Real	1.592175	1.887894	2.002214	1.998084
General Business and Public Utility Personal	1.850000	2.050000	2.150000	2.150000
Medina County Park District				
Residential/Agricultural Real	0.646160	0.812610	0.816304	0.818003
Commercial/Industrial and Public Utility Real	0.824245	0.888476	0.891653	0.886522
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Ella Everhard Library				
Residential/Agricultural Real	1.736198	2.168947	2.174362	2.178696
Commercial/Industrial and Public Utility Real	2.214108	2.403256	2.329784	2.299071
General Business and Public Utility Personal	2.750000	2.750000	2.750000	2.750000
Lafayette Township Fire and Rescue District				
Residential/Agricultural Real	4.504341	5.079766	5.105039	5.108448
Commercial/Industrial and Public Utility Real	4.973492	5.144820	5.186789	5.415040
General Business and Public Utility Personal	6.000000	6.000000	6.000000	6.000000
Spencer Fire District				
Residential/Agricultural Real	1.919463	2.243636	2.250248	2.248956
Commercial/Industrial and Public Utility Real	2.737310	2.867945	2.892026	2.956963
General Business and Public Utility Personal	4.650000	4.650000	4.650000	4.650000
Town and Country Fire District				
Residential/Agricultural Real	5.655613	4.744154	4.741461	5.117211
Commercial/Industrial and Public Utility Real	5.907085	4.764674	4.990893	5.496678
General Business and Public Utility Personal	6.300000	5.600000	5.600000	5.600000
Westfield Fire and Rescue				
Residential/Agricultural Real	1.624157	2.097752	2.110147	2.132910
Commercial/Industrial and Public Utility Real	2.131592	2.335740	2.329585	2.201180
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Harrisville/Lodi Union Cemetery				
Residential/Agricultural Real	0.342322	0.426045	0.426238	0.426165
Commercial/Industrial and Public Utility Real	0.426217	0.464619	0.474585	0.454918
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Cleveland Metro Parks				
Residential/Agricultural Real	2.740396	2.150196	2.484851	2.479656
Commercial/Industrial and Public Utility Real	2.741025	2.456294	2.580795	2.574669
General Business and Public Utility Personal	2.750000	2.750000	2.750000	2.750000
Wayne County Library				
Residential/Agricultural Real	1.016374	1.019212	1.019799	1.131987
Commercial/Industrial and Public Utility Real	1.250462	1.127559	1.109787	1.250000
General Business and Public Utility Personal	1.250000	1.250000	1.250000	1.250000
Joint Vocational Schools				
Medina				
Residential/Agricultural Real	2.000000	2.000000	2.000000	2.000000
Commercial/Industrial and Public Utility Real	2.000000	2.000000	2.014982	2.009849
General Business and Public Utility Personal	3.050000	3.050000	3.050000	3.050000
Wayne				
Residential/Agricultural Real	2.430796	2.434055	2.434292	2.489465
Commercial/Industrial and Public Utility Real	2.723497	2.730504	2.682298	3.021399
General Business and Public Utility Personal	4.600000	4.600000	4.600000	4.600000

2019	2018	2017	2016	2015	2014
\$6.264461	\$6.285829	\$6.303844	\$6.074000	\$6.072587	\$6.099692
6.609874	6.691297	6.636584	6.184385	6.181757	6.186446
6.700000	6.700000	6.700000	6.200000	6.200000	6.200000
0.587111	0.588669	0.590175	0.635179	0.636142	0.637563
0.640917	0.641361	0.630838	0.666237	0.664482	0.661123
0.970000	0.970000	0.970000	0.970000	0.970000	0.970000
2.050127	2.054349	2.008286	2.095083	1.847112	1.850000
2.101300	2.104096	2.035793	2.100000	1.850000	1.850000
2.150000	2.150000	2.100000	2.100000	1.850000	1.850000
0.921505	0.923839	0.926251	0.747271	0.748412	0.750000
0.962008	0.962854	0.946926	0.750000	0.750000	0.750000
1.000000	1.000000	1.000000	0.750000	0.750000	0.750000
2.490689	2.491191	2.493591	2.706411	2.710292	2.713246
2.542650	2.542023	2.531634	2.704088	2.679553	2.664827
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
2.508849	2.509311	2.504598	2.701638	2.699631	2.691583
2.835643	2.805392	2.885997	2.951153	2.951153	2.951153
4.650000	4.650000	4.650000	4.650000	4.650000	4.650000
5.254592	5.253196	5.160795	3.763005	3.759385	4.124297
5.486455	5.484212	5.531115	4.098966	4.071618	4.163119
5.600000	5.600000	5.600000	4.300000	4.300000	4.300000
2.253595	2.269225	2.269135	2.399527	2.407460	2.409010
2.381407	2.405837	2.403320	2.500000	2.500000	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
0.476037	0.476353	0.475812	0.000000	0.000000	0.000000
0.500000	0.500000	0.475665	0.000000	0.000000	0.000000
0.500000	0.500000	0.500000	0.000000	0.000000	0.000000
2.482653	2.718302	2.711249	2.711903	2.750000	2.750000
2.541737	2.740335	2.741624	2.750000	2.736822	2.704560
2.750000	2.750000	2.750000	2.750000	2.750000	2.750000
1.183683	1.083771	1.098920	1.099606	1.148648	1.211988
1.300000	1.200000	1.200000	1.200000	1.250000	1.250000
1.300000	1.200000	1.200000	1.200000	1.250000	1.250000
2.064986	2.073283	2.080537	2.231169	2.237148	2.244699
2.162244	2.167253	2.134600	2.249270	2.243758	2.225168
3.050000	3.050000	3.050000	3.050000	3.050000	3.050000
2.491147	2.491189	2.676534	2.679846	2.677416	2.774208
2.991334	2.983005	3.226228	3.223445	3.213302	3.177905
4.600000	4.600000	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

	2023	2022	2021	2020
Out-of-County School Districts				
Norwayne LSD				
Residential/Agricultural Real	\$25.434525	\$25.722525	\$25.990034	\$26.414968
Commercial/Industrial and Public Utility Real	28.086995	29.395232	30.192080	31.018043
General Business and Public Utility Personal	33.500000	33.700000	34.050000	34.200000
Rittman Exempted Village SD				
Residential/Agricultural Real	33.528551	34.045953	35.047237	36.798540
Commercial/Industrial and Public Utility Real	54.654668	55.082046	55.657536	62.836158
General Business and Public Utility Personal	60.500000	61.000000	62.000000	62.850000
Schools				
Black River Local School District				
Residential/Agricultural Real	26.868456	27.664908	28.388479	28.441528
Commercial/Industrial and Public Utility Real	26.959398	27.688307	28.633501	29.418139
General Business and Public Utility Personal	50.600000	51.300000	52.000000	52.000000
Brunswick City School District				
Residential/Agricultural Real	38.400012	42.550024	37.254851	37.250039
Commercial/Industrial and Public Utility Real	38.400013	42.550026	37.250020	37.250014
General Business and Public Utility Personal	68.070000	72.220000	66.920000	66.920000
Buckeye Local School District				
Residential/Agricultural Real	26.500017	28.200027	30.000028	30.000012
Commercial/Industrial and Public Utility Real	28.173702	30.112709	33.119861	32.880082
General Business and Public Utility Personal	61.500000	63.200000	65.000000	65.000000
Cloverleaf Local School District				
Residential/Agricultural Real	26.433530	28.091522	28.797107	29.050447
Commercial/Industrial and Public Utility Real	27.658430	30.026517	30.789075	30.651159
General Business and Public Utility Personal	54.450000	55.800000	56.500000	56.800000
Highland Local School District				
Residential/Agricultural Real	27.800014	31.178800	33.619440	33.772682
Commercial/Industrial and Public Utility Real	27.800028	29.824884	31.850555	31.736969
General Business and Public Utility Personal	73.300000	74.700000	77.000000	77.000000
Medina City School District				
Residential/Agricultural Real	32.234379	39.065077	39.397753	39.476847
Commercial/Industrial and Public Utility Real	40.695451	44.232087	44.615366	44.578436
General Business and Public Utility Personal	88.730000	90.030000	90.230000	90.230000
Wadsworth City School District				
Residential/Agricultural Real	34.412890	41.448570	37.321581	37.366657
Commercial/Industrial and Public Utility Real	43.074539	47.014615	41.955069	41.595773
General Business and Public Utility Personal	80.900000	82.100000	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

2019	2018	2017	2016	2015	2014
\$26.540280	\$26.550345	\$26.281213	\$26.793820	\$27.183775	\$27.495224
32.655839	31.638666	28.565244	29.503737	29.848698	30.273063
34.250000	34.250000	34.250000	34.750000	35.150000	35.350000
37.158605	37.199630	38.285137	38.532640	38.919382	38.032869
62.980432	63.162707	63.399917	63.435134	63.707862	56.242132
63.150000	63.200000	63.500000	63.700000	64.400000	63.350000
28.400018	29.400027	30.100034	30.124066	30.456841	30.788719
30.067716	30.332339	31.249701	31.290257	31.313633	31.272478
52.900000	52.900000	53.600000	53.600000	53.600000	53.600000
40.176371	40.219863	40.548612	41.972246	42.012045	42.063784
39.826911	39.805479	39.824510	40.533230	40.516563	40.759234
68.820000	68.820000	69.120000	69.120000	69.120000	69.120000
31.409648	31.468522	33.026706	34.316835	34.326579	34.383326
35.901317	36.197014	37.254824	37.874892	37.410620	36.911536
66.400000	66.400000	67.900000	67.900000	67.900000	67.900000
30.967719	31.019089	31.731509	32.708652	32.728866	29.248752
33.270169	33.122303	33.284509	34.115479	34.026692	30.442716
58.300000	58.300000	59.000000	59.000000	59.000000	55.500000
36.106775	36.218139	33.922666	35.267830	35.314824	35.386832
34.086910	34.119178	31.746033	32.741698	32.933914	32.619952
77.700000	77.700000	75.300000	75.300000	75.300000	75.300000
43.534450	44.377570	46.190539	48.722699	48.776954	48.839573
47.892517	48.826257	50.022618	52.543504	52.526633	51.999378
90.830000	91.630000	93.330000	93.330000	93.330000	93.330000
40.612536	40.617745	41.742713	43.956812	43.979251	44.027912
44.445291	44.437944	45.416409	47.433855	47.048916	46.817889
77.900000	77.900000	79.000000	79.000000	79.000000	79.000000

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
2023	\$6,216,284,530	\$1,019,543,310	\$20,673,793,829	\$457,094,030	\$519,425,034
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

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)
\$7,692,921,870	\$21,193,218,863	36.30%	\$8.15	\$6.34
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

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
2023	\$48,823,204	\$47,158,246	96.59 %	\$935,122	\$48,093,368	98.51 %
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

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 and are reported as intergovernmental revenue.

(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

2023 and 2014

Taxpayer	2023	
	Real Property Assessed Valuation	Percentage of Total Real Property Assessed Valuation
Nexus Gas Transmission, LLC	\$182,386,810	2.52%
American Transmission Systems, Incorporated	113,533,580	1.57
Ohio Edison Company	69,429,850	0.96
Columbia Gas Transmission	58,365,960	0.81
Ohio Farmers Insurance	27,441,700	0.38
Columbia Gas of Ohio, Incorporated	22,756,980	0.31
Ravago Real Estate USA 2	12,475,680	0.17
Stratford Commons Owner, LLC	10,106,250	0.14
Spirit Master Funding X, LLC	9,297,570	0.13
Medina Care, LLC	8,103,390	0.11
Total Real Property	\$513,897,770	7.10%
Total Real Property Assessed Valuation	\$7,235,827,840	

Taxpayer	2014	
	Real Property Assessed Valuation	Percentage of Total Real Property Assessed Valuation
Ohio Farmers Insurance	\$14,980,510	0.35%
Summa Akron City and St. Thomas Hospitals	8,822,540	0.20
Lodi Station, LLC	6,487,560	0.15
Stratford Crossings, LTD	6,062,690	0.14
Octagon Associates, LTD	5,300,550	0.12
MTD Holdings, Incorporated	5,192,130	0.12
Wal-Mart Real Estate Business Trust	4,578,440	0.11
Surrey Medwick Acquisition, LLC	4,544,750	0.11
Aldi, Incorporated	4,542,310	0.11
Forest Meadows	4,512,920	0.09
Total Real Property	\$65,024,400	1.50%
Total Real Property Assessed Valuation	\$4,321,538,060	

Source: Medina County Auditor

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

Year	Governmental Activities					
	General Obligation Bonds	Special Assessment Bonds	OPWC Loans	Leases	Subscriptions	Financed Purchases
2023	\$32,579,497	\$0	\$238,440	\$1,186,575	\$631,735	\$0
2022	33,309,481	0	85,736	1,431,431	1,200,187	0
2021	37,592,896	30,000	61,432	1,625,708	0	261,242
2020	7,222,560	60,000	64,128	0	0	514,875
2019	8,090,283	140,000	66,824	0	0	761,059
2018	8,923,767	215,000	70,899	0	0	0
2017	9,732,068	285,000	76,355	0	0	0
2016	10,602,103	355,000	86,397	0	0	0
2015	9,677,323	420,000	91,800	0	0	0
2014	4,583,862	485,000	107,486	0	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)
\$58,805,265	\$1,188,733	\$0	\$94,630,245	1.14 %	\$514
60,361,377	1,283,507	0	97,671,719	1.29	532
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

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
2023	184,042	\$21,193,218,863	\$32,579,497	0.15 %	\$177
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

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	
2023	\$20,927,862	\$14,051,580	\$6,876,282	\$2,218,325	\$1,058,197	\$3,276,522	2.10
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

WATER DISTRICT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2023	\$14,546,864	\$7,879,643	\$6,667,221	\$2,787,245	\$590,238	\$3,377,483	1.97
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

SOLID WASTE MANAGEMENT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2023	\$8,854,965	\$8,729,389	\$125,576	\$119,980	\$63,845	\$183,825	0.68
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

- (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

	2023	2022	2021	2020
Total Assessed Property Value	<u>\$7,692,921,870</u>	<u>\$6,282,981,040</u>	<u>\$6,213,285,230</u>	<u>\$6,071,209,480</u>
General Bonded Debt Outstanding:				
General Obligation Bonds	\$31,300,000	\$31,990,000	\$36,085,000	\$7,010,000
Special Assessment Bonds	0	0	30,000	60,000
OWDA Loans	58,805,265	60,361,377	67,862,187	67,907,673
OPWC Loans	1,427,173	1,369,243	1,392,325	1,498,191
Rural Lorain County Waterline Loan	<u>0</u>	<u>0</u>	<u>0</u>	<u>19,042</u>
Total Gross Indebtedness	91,532,438	93,720,620	105,369,512	76,494,906
Less:				
Special Assessment Debt	0	0	(30,000)	(60,000)
OWDA Loans - Enterprise Fund Revenue	(58,805,265)	(60,361,377)	(67,862,187)	(67,907,673)
OPWC Loans - Enterprise Fund Revenue	(1,188,733)	(1,283,507)	(1,330,893)	(1,434,063)
Rural Lorain County Waterline Loan	0	0	0	(19,042)
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	<u>(1,764,040)</u>	<u>(69,383)</u>	<u>(391,674)</u>	<u>(692,003)</u>
Total Net Debt Applicable to Debt Limit	<u>29,774,400</u>	<u>32,006,353</u>	<u>35,754,758</u>	<u>6,382,125</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>184,823,047</u>	<u>149,574,526</u>	<u>147,832,131</u>	<u>144,280,237</u>
Overall Legal Debt Limit (10 1/2 % of Assessed Valuation)	<u>190,823,047</u>	<u>155,574,526</u>	<u>153,832,131</u>	<u>150,280,237</u>
Legal Debt Margin Within 10 1/2 % Limitations	<u>\$161,048,647</u>	<u>\$123,568,173</u>	<u>\$118,077,373</u>	<u>\$143,898,112</u>
Legal Debt Margin as a Percentage of the Debt Limit	84.40%	79.43%	76.76%	95.75%
Unvoted Debt Limitation 1 % of Assessed Valuation	<u>\$76,929,219</u>	<u>\$62,829,810</u>	<u>\$62,132,852</u>	<u>\$60,712,095</u>
Total Gross Indebtedness	91,532,438	93,720,620	105,369,512	76,494,906
Less:				
Special Assessment Debt	0	0	(30,000)	(60,000)
OWDA Loans - Enterprise Fund Revenue	(58,805,265)	(60,361,377)	(67,862,187)	(67,907,673)
OPWC Loans - Enterprise Fund Revenue	(1,188,733)	(1,283,507)	(1,330,893)	(1,434,063)
Rural Lorain County Waterline Loan	0	0	0	(19,042)
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	<u>(1,764,040)</u>	<u>(69,383)</u>	<u>(391,674)</u>	<u>(692,003)</u>
Net Debt Within 5 1/2 % Limitations	<u>29,774,400</u>	<u>32,006,353</u>	<u>35,754,758</u>	<u>6,382,125</u>
Unvoted Legal Debt Margin Within 5 1/2 % Limitations	<u>\$47,154,819</u>	<u>\$30,823,457</u>	<u>\$26,378,094</u>	<u>\$54,329,970</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	61.30%	49.06%	42.45%	89.49%

2019	2018	2017	2016	2015	2014
<u>\$5,182,633,470</u>	<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>
\$7,855,000	\$8,639,918	\$9,429,918	\$10,279,918	\$9,334,918	\$4,484,918
140,000	215,000	285,000	355,000	420,000	485,000
73,783,322	76,947,729	62,595,573	59,223,038	64,695,511	69,321,028
1,410,437	1,233,710	1,326,079	1,379,577	924,101	611,750
37,877	56,506	74,931	93,154	111,178	129,005
83,226,636	87,092,863	73,711,501	71,330,687	75,485,708	75,031,701
(140,000)	(215,000)	(285,000)	(355,000)	(420,000)	(485,000)
(73,783,322)	(76,947,729)	(62,595,573)	(59,223,038)	(64,695,511)	(69,321,028)
(1,343,613)	(1,162,811)	(1,249,724)	(1,293,180)	(832,301)	(504,264)
(37,877)	(56,506)	(74,931)	(93,154)	(111,178)	(129,005)
(43,212)	(98,086)	(18,002)	(37,810)	(255,415)	(73,089)
7,878,612	8,612,731	9,488,271	10,328,505	9,171,303	4,519,315
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
122,065,837	119,095,936	117,072,551	106,894,801	105,092,232	103,180,992
128,065,837	125,095,936	123,072,551	112,894,801	111,092,232	109,180,992
<u>\$120,187,225</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>
93.85%	93.12%	92.29%	90.85%	91.74%	95.86%
<u>\$51,826,335</u>	<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>
83,226,636	87,092,863	73,711,501	71,330,687	75,485,708	75,031,701
(140,000)	(215,000)	(285,000)	(355,000)	(420,000)	(485,000)
(73,783,322)	(76,947,729)	(62,595,573)	(59,223,038)	(64,695,511)	(69,321,028)
(1,343,613)	(1,162,811)	(1,249,724)	(1,293,180)	(832,301)	(504,264)
(37,877)	(56,506)	(74,931)	(93,154)	(111,178)	(129,005)
(43,212)	(98,086)	(18,002)	(37,810)	(255,415)	(73,089)
7,878,612	8,612,731	9,488,271	10,328,505	9,171,303	4,519,315
<u>\$43,947,723</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>
84.80%	82.99%	80.96%	77.43%	79.64%	89.79%

Medina County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2023

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Medina County			
General Obligation Bonds	\$32,579,497	100 %	\$32,579,497
OPWC Loans	238,440	100	238,440
Leases	1,186,575	100	1,186,575
Subscriptions	631,735	100	631,735
<i>Total Direct - Medina County</i>	<u>34,636,247</u>		<u>34,636,247</u>
Overlapping			
Townships Wholly Within the County	7,100,437	100	7,100,437
Villages Wholly Within the County	7,495,396	100	7,495,396
Cities Wholly Within the County	37,233,378	100	37,233,378
City of Rittman	368,222	3	11,047
School Districts Wholly Within the County	294,918,149	100	294,918,149
Black River Local School District	632,268	42	265,553
Highland Local School District	88,178,395	99	87,296,611
Rittman Exempted Village School District	3,761,919	3	112,858
Norwayne Local School District	6,565,000	8	525,200
<i>Total Overlapping</i>	<u>446,253,164</u>		<u>434,958,629</u>
<i>Totals</i>	<u>\$480,889,411</u>		<u>\$469,594,876</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, 2023.

Source: Medina County Auditor

Medina County, Ohio

Principal Employers 2023 and 2014

2023		
Employer	Employees	Percentage of Total County Employment
Cleveland Clinic	1,717	2.93 %
Westfield Insurance	1,115	1.90
Medina County	1,092	1.86
Discount Drug Mart	892	1.52
Medina City School District	807	1.38
Brunswick City School District	772	1.32
Stanley Black and Decker	750	1.29
Sandridge Food Corporation	703	1.20
Wadsworth City School District	565	0.96
Carlisle Brake and Friction	377	0.64
Total	8,790	15.00 %
Total Employment within the County	58,610	

2014		
Employer	Employees	Percentage of Total County Employment
Westfield Insurance	1,800	3.02 %
Medina County	1,277	2.14
Medina Hospital	900	1.51
Medina City School District	900	1.51
Brunswick City School District	800	1.34
MTD Products	600	1.01
Wadsworth City School District	554	0.93
Sandridge Food Corporation	525	0.88
Great Lakes Construction	450	0.75
Plastipak Packaging	350	0.58
Total	8,156	13.67 %
Total Employment within the County	59,654	

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)
2023	184,042	\$8,288,883,596	\$45,038	\$89,968	43
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

(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>
47,570	131,687	940	3.7 %	\$7,692,921,870
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

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

Function/Program	2023	2022	2021	2020
Governmental Activities				
General Government				
Legislative and Executive				
County Offices	132	143	147	146
Real Estate Assessment	12	9	8	8
Delinquent Real Estate Tax Assessment Collections	1	1	1	1
Workforce Development	0	0	0	0
Judicial				
County Offices	141	125	112	132
Child Support Enforcement	29	28	28	28
Public Safety				
County Offices	162	154	150	151
Drug Enforcement	8	8	7	8
Public Works				
County Offices	13	23	26	26
Auto and Gas	49	37	37	40
Health Services				
Developmental Disabilities	130	137	141	141
ADAMH	4	5	6	6
Animal Shelter	4	4	4	4
Human Services				
Transportation	24	24	23	16
Title IV-D	3	4	6	6
Shelter Care	7	7	8	9
Public Assistance	81	80	78	78
Victim Assistance	1	1	2	2
Office for Older Adults	14	13	11	8
County Home	16	16	15	19
Business-Type Activities				
Sewer District	88	101	98	101
Water District	12	12	14	14
Solid Waste	9	8	8	8
Totals	940	940	930	952

Source: Medina County Auditor

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

2019	2018	2017	2016	2015	2014
147	148	136	127	129	127
5	3	6	4	4	6
1	3	3	4	5	5
0	0	0	0	2	2
124	122	123	120	123	116
27	27	26	27	30	31
150	146	146	143	139	138
9	8	8	8	7	7
15	14	14	14	15	14
45	46	45	45	43	46
138	154	167	181	195	180
5	5	5	5	5	5
4	4	5	5	5	5
17	17	15	15	15	15
8	6	5	5	5	6
9	9	8	8	6	4
78	72	73	73	72	70
0	0	0	0	0	0
7	6	6	5	5	5
17	19	18	18	19	19
99	95	101	103	98	96
14	15	17	16	18	16
7	7	7	6	5	6
926	926	934	932	945	919

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

Function/Program	2023	2022	2021	2020
General Government				
Finance Department				
Number of Budget Amendment Resolutions Passed	86	84	91	80
State and Federal Grant Funds Received	\$28,991,543	\$17,153,253	\$25,907,845	\$23,705,737
Transportation				
Number of Trips	66,825	59,090	60,628	56,647
Number of Vehicles	23	23	23	23
Vehicle Miles Per Year	475,961	537,473	552,309	717,192
Accounting				
Agency Ratings - Standard and Poor's	AA+	AA+	AA+	AA+
Agency Ratings - Moody's Financial Services	Aa1	Aa1	Did not pursue	Aa1
Number of Checks/Vouchers Issued	30,489	29,693	27,288	28,531
Amount of Checks Written	\$473,759,159	\$453,153,126	\$400,496,364	\$390,790,879
Number of Receipts Issued	29,289	29,145	29,746	31,500
Number of Budget Adjustments Issued	2,361	2,347	2,355	2,792
Building				
Residential Construction Permits Issued	3,227	3,297	3,194	3,210
Commercial Construction Permits Issued	570	628	452	385
Estimated Value of Construction	\$286,288,159	\$399,693,536	\$284,284,420	\$249,439,810
Number of Permits Issued	3,797	3,925	3,646	3,595
Average Construction Costs of New Homes	\$394,843	\$371,411	\$454,543	\$389,507
Amount of Revenue Generated from Permits	\$1,244,579	\$1,477,314	\$1,147,706	\$1,123,766
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	0	1	12	0
Number of Promotions from Sheriff's Certified Lists	3	6	5	0
Total Calls for Services	137,648	117,562	129,001	119,262
Number of Traffic Citations Issued	925	662	763	609
Number of Criminal Arrests	729	540	298	240
Number of Accident Reports Completed	583	228	108	148
Part 1 Offenses (Major Offenses)	945	251	333	119
Sheriff's Department Auxiliary Hours Worked	3,100	3,448	2,906	707
DUI Arrests	83	66	61	53
Number of Prisoners	3,441	1,771	2,224	2,022
Prisoner Meal Costs	\$308,599	\$284,224	\$207,959	\$213,395
Motor Vehicle Accidents	583	14	3,801	14
Property Damage Accidents	426	14	2,697	9
Gasoline Costs of Fleet	\$164,292	\$193,617	\$134,955	\$85,623
Number of Full-Time Law Enforcement Employees	66	60	54	56
Public Works				
Bridges Replaced	3	5	7	5
Culverts Replaced	24	26	51	50
Miles of Road Maintained	323	324	324	324
Number of Bridges	282	285	285	292
Number of Culverts	3,586	1,734	1,734	1,734
Number of Signals	12	4	4	4
Number of Traffic Signs	7,250	7,403	7,837	7,743
Number of Vehicles	76	72	72	73
Health Department				
Vital Statistics				
Number of Births - Certificates Filed (1)	59	57	56	42
Number of Deaths - Certificates Filed	1,576	1,546	1,417	1,467
Number of Births - Certificates Issued	6,268	5,523	6,359	6,593
Number of Deaths - Certificates Issued	7,635	7,575	6,943	6,683
Burial Permits - Certificates Issued	433	528	1,114	1,152
Dog Warden Services Calls Responded To	660	560	535	816

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.

2019	2018	2017	2016	2015	2014
73	77	79	56	59	62
\$6,362,424	\$7,571,655	\$6,398,302	\$8,458,482	\$6,808,052	\$7,870,088
37,643	76,742	71,548	56,100	63,750	59,585
24	26	24	21	21	23
518,112	516,476	526,743	450,094	497,518	468,660
AA+	AA+	AA	AA	AA	AA
Aa1	Aa1	Aa1	Aa1	Aa1	Aa1
29,357	30,649	30,015	31,895	35,540	30,771
\$351,325,488	\$341,247,267	\$334,556,970	\$314,680,537	\$311,866,884	\$304,573,073
11,186	10,994	10,370	9,520	9,023	8,827
1,523	1,706	1,770	2,086	1,494	1,593
3,096	3,327	3,128	3,046	2,838	2,707
469	534	583	546	681	565
\$202,675,003	\$198,609,766	\$287,136,833	\$168,532,241	\$223,990,735	\$163,840,071
3,565	3,861	3,711	3,592	3,519	3,272
\$348,131	\$277,374	\$306,671	\$276,897	\$303,066	\$291,764
\$1,132,624	\$1,261,636	\$1,310,974	\$1,241,375	\$1,376,083	\$1,098,089
0	313	414	469	416	447
\$0	\$31,300	\$41,400	\$46,900	\$41,600	\$44,700
0	1	1	0	1	0
0	2	0	0	1	0
92,086	75,443	69,116	64,559	68,371	67,790
750	843	826	932	997	554
378	441	229	172	122	161
294	283	249	215	216	74
668	501	622	611	528	225
693	755	1,228	1,131	1,035	1,135
42	54	60	55	54	74
4,119	4,160	3,851	3,622	3,582	3,402
\$299,335	\$299,894	\$268,331	\$267,393	\$259,451	\$250,272
172	283	249	72	14	82
122	202	163	143	202	193
\$112,429	\$123,636	\$92,498	\$89,948	\$99,330	\$157,149
58	58	58	54	55	55
5	4	5	2	4	3
31	19	6	11	14	10
326	326	326	326	326	327
292	285	286	286	286	286
1,566	1,659	1,659	1,659	1,659	1,659
4	16	16	16	16	16
7,185	6,410	6,410	6,410	6,410	6,410
68	121	122	122	123	123
39	41	463	848	920	943
1,351	1,367	1,314	1,222	1,218	1,207
8,381	7,919	6,910	6,112	5,444	5,474
6,135	7,363	6,037	7,127	6,775	5,776
1,116	1,213	1,257	1,002	1,120	1,050
1,259	1,125	1,258	1,155	2,544	3,108

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

	2023	2022	2021	2020
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices				
Vehicles	11	10	13	15
Real Estate Assessment				
Vehicles	3	3	4	4
Judicial				
County Offices				
Vehicles	5	6	5	5
Public Safety				
County Offices				
Vehicles	12	12	11	11
Probation Services				
Vehicles	0	0	0	0
Sheriff's Grant				
Vehicles	55	34	35	33
Public Works				
County Engineer				
Vehicles	83	72	71	72
Health Services				
Developmental Disabilities				
Vehicles	12	10	9	11
Dog and Kennel				
Vehicles	2	2	2	2
Human Services				
County Offices				
Vehicles	29	25	22	22
Public Assistance				
Vehicles	1	1	1	1
<i>Business-Type Activities</i>				
Sewer District				
Vehicles	32	47	49	54
Water District				
Vehicles	9	10	10	10
Solid Waste				
Vehicles	7	8	8	7

Source: Medina County Auditor

2019	2018	2017	2016	2015	2014
16	16	20	21	23	22
2	2	2	2	2	2
5	5	4	4	4	3
11	11	11	11	10	10
0	0	0	0	0	0
37	32	34	32	40	38
73	65	64	66	69	64
13	33	37	37	35	35
2	2	2	3	3	3
22	23	23	23	21	24
1	1	1	1	2	2
53	52	70	64	62	67
10	12	11	11	11	14
7	7	16	15	15	29

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