Medina County, Ohio

Building Improvement Bond Anticipation Notes, Series 2026

Please find herein a report prepared by the Ohio Municipal Advisory Council (OMAC) as well as Medina County, Ohio's 2024 audited financial statement. These items are informational and do not constitute a disclosure document. If you would like more information, please contact Bob Franz at Stifel or Brett Thomas at the County.

Ohio Municipal Advisory Council

Not an agency of the State of Ohio
9321 Ravenna Road, Suite K, Twinsburg, Ohio 44087-2461
Telephone: (330) 963-7444 Fax: (330) 963-7553

MEDINA COUNTY, OHIO
(PO Medina)
Federal Identification Number - 34-6001851

Revised Report No. N121-26
Date – October 29, 2026
OMAC Fee: $1,750.00
Rating: SP+1 ***(expected)***

$7,000,000 **Building Improvement** **(general obligation limited tax)** **Dated December 1, 2026**
Bond Anticipation Notes, Series 2026 **Due December 1, 2027**
Coupon: _____ **Yield:** _____ **Price:** _____

Fiscal Officer Anthony P. Capretta, Auditor
144 N. Broadway Street
Medina, Ohio 44256
Telephone No. 330-725-9754

Purchaser – Stifel, Nicolaus & Company, Inc.
Opinion - Squire Patton Boggs (US) LLP
Attorney – Michael Sharb
Paying Agent – Argent Institutional Trust Company

Bank Qualified - No.
Denominations – Minimum $100,000 with $5,000 thereafter.

Book Entry - Yes.

Security – The Notes are to be paid from general limited taxes within the ten-mill limitation imposed by Ohio law. **The Issuer anticipates the Notes will be retired at maturity from proceeds from the sale of the long-term bonds in anticipation of which the Notes are issued, proceeds from the sale of renewal bond anticipation notes and other available funds of the Issuer, or a combination of such sources. The ability of the Issuer to retire the Notes from the proceeds of the sale of either renewal notes or bonds will be dependent on the marketability of such notes or bonds under market conditions prevailing at the time they are offered for sale.**

Purpose – The Notes are being issued for the purpose of Paying costs of constructing, furnishing, and equipping a new county dog shelter and cleaning, improving, and equipping its site.

LOCATION About 29 miles southwest of Cleveland and 20 miles west of Akron.
Area 422 sq. miles.
Transportation N&S, CSX and Conrail RRs, IH 71, 80S/76 and 271, US 42 and 224 and 13 state highways.
Characteristics A good agricultural county with substantial industry and fair to better grade residential areas.

SALARIES, BILLS & DEBT SERVICE
Believed current with no record of deficit financing or default in current expenses or debt service.

POPULATION

2024 Estimated* -	183,660
2010 Census* -	172,332
2000 Census* -	151,095

*Source: * U.S. Census Bureau*

COUNTY SALES TAX *

Year	Rate	Receipts
2024	1.00%	$ 37,298,857
2023	1.00%	36,799,665
2022	1.00%	35,793,915

** Source: Annual Financial Report*

Information in this Report has been obtained by OMAC from official and other sources and is believed by OMAC to be accurate and reliable. However, OMAC has not independently confirmed or verified the information in this Report and OMAC does not guaranty the accuracy or completeness of such information. This Report does not constitute an offering of, or a recommendation with regard to the purchase of, any security.

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Age Breakdown of Population

Year	Under 18	18 To 64	65 & Over	Median Age
2024*				
National	22.0 %	60.8 %	17.2 %	38.9
State	22.0 %	59.7 %	18.3 %	39.7
Subdivision	21.4 %	58.8 %	19.8 %	43.3
2023*				
National	22.2 %	61.0 %	16.8 %	38.7
State	22.2 %	59.9 %	17.9 %	39.6
Subdivision	21.7 %	59.1 %	19.2 %	43.1
2022*				
National	22.1 %	61.4 %	16.5 %	38.5
State	22.0 %	60.4 %	17.6 %	39.6
Subdivision	21.7 %	59.5 %	18.8 %	42.7
2021*				
National	22.5 %	61.5 %	16.0 %	38.4
State	22.3 %	60.7 %	17.0 %	39.4
Subdivision	22.3 %	59.7 %	18.0 %	42.6
2020*				
National	22.4 %	61.6 %	16.0 %	38.2
State	22.2 %	60.8 %	17.0 %	39.5
Subdivision	22.3 %	59.8 %	17.9 %	42.5
2019*				
National	22.6 %	61.8 %	15.6 %	38.1
State	22.4 %	60.9 %	16.7 %	39.4
Subdivision	22.6 %	60.1 %	17.3 %	42.2
2018*				
National	22.8 %	62.0 %	15.2 %	37.9
State	22.5 %	61.2 %	16.3 %	39.3
Subdivision	22.9 %	60.4 %	16.7 %	41.9
2010				
National	24.0 %	63.0 %	13.0 %	37.2
State	23.7 %	62.2 %	14.1 %	38.8
Subdivision	25.4 %	61.5 %	13.1 %	40.4
2000				
National	25.7 %	61.9 %	12.4 %	35.3
State	25.4 %	61.3 %	13.3 %	36.2
Subdivision	27.5 %	62.0 %	10.5 %	36.6

** U.S. Census Bureau, American Community Survey 5 yr. estimate*

*GENERAL FUND * ###*

Year Ending	2024	2023	2022
Beg. Bal 1/1	$ 28,504,969	$ 21,326,499	$ 18,013,342
Receipts	64,618,012	60,781,334	54,424,055
Other Fin Srcs	2,692,729	2,539,959	1,945,882
Transfers In	91,307	323,458	0
Expenditures	58,452,762	53,883,873	45,128,161
Transfers Out	4,327,924	2,582,408	7,928,619
End Bal. 12/31	33,126,331	28,504,969	21,326,499

** Non-GAAP*
2025 data will be provided as soon as received
Source: Annual Financial Report

HOUSING AND INCOME

2019-2023 American Community Survey Five Year Estimate *

	Subdivision	State	National
Total Housing Units	76,202	5,292,391	143,775,355
Occupied Housing Units	73,086	4,863,191	129,227,496
Owner Occupied (as % of Occupied)	80.3%	67.2%	65.2%
Median Value of Owner Occupied Homes Estimate	$287,000	$214,800	$332,700
Total Units Built 1939 or Earlier	8.3%	19.0%	11.7%
Total Units Built 2020 or Later	1.2%	1.2%	2.2%
Median Family Income Estimate	$115,313	$92,749	$99,999
Median Household Income	$94,968	$71,389	$80,734
Per Capita Income Estimate	$47,889	$40,552	$44,673
Poverty Level (% of all people) **	6.3%	13.3%	12.5%

** U.S. Census Bureau*
*** Percentage of people whose income in the past 12 months has been below the poverty level.*

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*OCCUPATIONAL GROUPS **

Medina County

December, 2025	Subdivision	State
Services	37.3 %	44.2 %
Trade	19.0 %	14.2 %
Manufacturing	14.1 %	12.2 %
Government	11.4 %	13.6 %
Finance	3.7 %	5.4 %
Transportation	3.3 %	6.0 %
Utilities	0.1 %	0.3 %
Construction	N/R	4.8 %
Agriculture	N/R	0.4 %
Mining	N/R	0.2 %
December, 2024	Subdivision	State
Services	39.3 %	44.0 %
Trade	19.0 %	14.4 %
Manufacturing	14.8 %	12.4 %
Government	11.4 %	13.7 %
Construction	7.5 %	4.7 %
Transportation	4.6 %	6.0 %
Finance	3.5 %	5.5 %
Utilities	0.1 %	0.3 %
Agriculture	N/R	0.4 %
Mining	N/R	0.2 %

"N/R" displayed for statistics not reported.
** Ohio Department of Job and Family Services*

*UNEMPLOYMENT RATE **

Medina County

	Subdivision	State	National
July, 2026	2.6 %	3.4 %	4.4 %
July, 2025	4.3 %	5.5 %	4.6 %

** Ohio Department of Job and Family Services*

*UNEMPLOYMENT CLAIMANTS **

Medina County

	Initial Claims	Continued Claims
July, 2026	205	2,005
July, 2025	265	2,439

** Ohio Department of Job and Family Services*

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*LARGEST TAXPAYERS BY VALUATION**

(2026 Collection Year)

Taxpayer Name	**Assessed Valuation**
American Transmission Systems Inc	$133,218,320
Nexus Gas Transmission LLC	$96,261,263
Ohio Edison Co c/o Ohio Edison Co	$75,653,252
Columbia Gas Transmission Corp	$68,475,292
Ohio Farmers Insurance Co	$30,234,480
Columbia Gas of Ohio Inc	$27,751,272
Akron Regional Hospital LLC	$22,939,606
Western Reserve Masonic Community	$21,785,382
Ravago Real Estate George McElroy & Assoc.	$13,349,063
Stratford Commons Owner LLC	$11,985,568

** County/Appraisal Company*

*LARGEST TAXPAYERS BY CURRENT TAXES**

(2026 Collection Year)

Taxpayer Name	**Current Taxes**
American Transmission Systems Inc	$12,968,026
Nexus Gas Transmission LLC	$7,852,549
Ohio Edison Co c/o Ohio Edison Co	$7,535,469
Columbia Gas Transmission Corp	$5,602,428
Columbia Gas of Ohio Inc	$2,712,979
Ohio Farmers Insurance Co	$2,094,190
Ravago Real Estate George McElroy & Assoc.	$1,645,473
Western Reserve Masonic Community	$1,332,434
Stratford Commons Owner LLC	$1,198,138
Spirit Master Funding X LLC	$859,329

** County/Appraisal Company*

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*PROPERTY TAX RATES **

YEAR	TYPE	DEBT	TOTAL	OVERALL	YEAR	TYPE	DEBT	TOTAL	OVERALL
2025-2026	Stated	0.10	9.12	115.25	2024-2025	Stated	0.14	9.12	117.30
	Res/Ag	0.10	5.76	47.45		Res/Ag	0.14	6.48	54.95
	Other	0.10	7.05	59.96		Other	0.14	7.63	67.24
YEAR	TYPE	DEBT	TOTAL	OVERALL	YEAR	TYPE	DEBT	TOTAL	OVERALL
2023-2024	Stated	0.20	9.12	109.80	2022-2023	Stated	0.36	9.12	110.15
	Res/Ag	0.20	6.50	47.56		Res/Ag	0.36	6.51	47.96
	Other	0.20	7.57	58.35		Other	0.36	7.56	58.28

** State Of Ohio*

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*PROPERTY TAX COLLECTIONS **

	Current Charge	Total Collected	Pct. of Current Charge Collected	Total Unpaid	Unpaid of Current
2024-2025					
RE&PU	$51,447,453	$55,026,177	107%	$1,293,558	$1,120,022
SA	$1,382,140	$1,314,926	95%	$164,021	$122,090
2023-2024					
RE&PU	$53,449,740	$52,191,998	98%	$8,312,074	$2,029,934
SA	$546,486	$624,130	114%	$95,355	$42,666
2022-2023					
RE&PU	$52,635,551	$51,695,719	98%	$6,597,412	$1,952,354
SA	$1,484,382	$1,448,132	98%	$168,611	$142,798
2021-2022					
RE&PU	$48,306,155	$47,423,004	98%	$5,207,727	$1,840,094
SA	$832,689	$845,735	102%	$134,367	$71,873
2020-2021					
RE&PU	$47,582,731	$46,483,572	98%	$3,783,636	$2,010,291
SA	$749,349	$769,929	103%	$149,798	$72,408

** County/Appraisal Company*

RE&PU - Real Estate and Public Utility SA - Special Assessment

*Previous Percent RE & PU Collected **

Year	Percent	Year	Percent	Year	Percent	Year	Percent
2019-2020	97 %	2013-2014	101 %	2007-2008	100 %	2001-2002	100 %
2018-2019	100 %	2012-2013	100 %	2006-2007	99 %	2000-2001	99 %
2017-2018	100 %	2011-2012	101 %	2005-2006	99 %	1999-2000	100 %
2016-2017	100 %	2010-2011	100 %	2004-2005	100 %	1998-1999	96 %
2015-2016	100 %	2009-2010	99 %	2003-2004	101 %		
2014-2015	100 %	2008-2009	100 %	2002-2003	97 %		

** County/Appraisal Company*

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*ASSESSED VALUATION **

(Next Reappraisal 2031-2032)

	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022
TOTAL	$9,557,470,236	$7,907,964,940	$7,821,839,760	$7,694,549,530	$6,282,981,040
Real Estate	9,134,316,026	7,492,102,600	7,359,867,430	7,237,455,500	5,851,525,050
Public Utility	423,154,210	415,862,340	461,972,330	457,094,030	431,455,990

** State of Ohio*

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*REAL ESTATE ANALYSIS * - 2025-2026*

Residential	$7,575,978,520	82.94 %
Commercial	943,951,220	10.33
Industrial	279,049,900	3.06
Agricultural	333,335,060	3.65
Mineral	418,200	0.00
Railroad	1,583,126	0.02
TOTAL	$9,134,316,026	

Total Estimated Commercial, Industrial, & Public Utility = $1,646,155,330

Percent of Total AV 17.2%

Per Capita AV	Subdivision	Ohio Counties (##)
	$52,039	$36,961

** State of Ohio*

- Represents the average Assessed Value Per Capita for Ohio Counties.

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*DEBT AS OF 12/2/2026 **

	TOTAL	NET DEBT
General Obligation		
Limited Tax		
Notes	$7,000,000	$7,000,000
Bonds	$29,705,188	$29,705,188
TOTAL DEBT	**$36,705,188**	
TOTAL NET DEBT		**$36,705,188**

* *OMAC*

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*NET and NET OVERLAPPING DEBT AS OF 12/2/2026 ***

(Excluding SS/SA Debt)

	Amount	Per Cap	Pct.of AV
Net	$36,705,188	$200	0.38%
Net Overlapping*	$337,800,008	$1,839	3.53%

* Includes:

Subdivision	Pct.	Amount
Medina County	100.00%	$36,705,188
Cities		**$22,608,228**
Brunswick City	100.00%	$11,610,000
Medina City	100.00%	$9,620,000
Rittman City	4.00%	$55,680
Wadsworth City	100.00%	$1,322,548
Townships		**$2,330,351**
Westfield Township	100.00%	$2,330,351
City School Districts		**$218,048,518**
Brunswick City S/D	100.00%	$133,750,000
Medina City S/D	100.00%	$8,170,000
Wadsworth City S/D	100.00%	$76,128,518
School Districts		**$53,281,643**
Black River L S/D	44.40%	$69,264
Highland L S/D	99.24%	$52,860,186
Norwayne L S/D	6.80%	$292,060
Rittman XV S/D	2.94%	$60,133
Jt. Voc. School District		**$4,826,080**
Medina Cnty Career Cntr JV S/D	97.30%	$4,826,080

** *OMAC*

ADDITIONAL INFORMATION

Hospital Debt #

$14,845,000

Debt Service Fund Balance

January 1, 2025 $1,940,123

 # Hospital debt issued through the subdivision, but not an obligation of the subdivision.

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*COMPARATIVE NET AND NET OVERLAPPING DEBT AS OF JANUARY 1ST **

	NET DEBT			NET OVERLAPPING DEBT		
2026	$ 30,735,188	($ 167 /Cap.,	0.32 % of AV)	$ 348,762,441	($ 1,899 /Cap.,	3.65 % of AV)
2025	$ 31,730,188	($ 173 /Cap.,	0.40 % of AV)	$ 368,000,413	($ 2,004 /Cap.,	4.65 % of AV)
2024	$ 32,700,188	($ 178 /Cap.,	0.42 % of AV)	$ 366,715,428	($ 1,997 /Cap.,	4.69 % of AV)
2023	$ 36,390,188	($ 199 /Cap.,	0.47 % of AV)	$ 287,841,026	($ 1,572 /Cap.,	3.74 % of AV)
2022	$ 39,505,000	($ 217 /Cap.,	0.63 % of AV)	$ 302,316,143	($ 1,658 /Cap.,	4.81 % of AV)

** OMAC*

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*DIRECT DEBT LIMITATIONS **

	Total Outstanding	Limited Tax	Ltd. & Unltd Tax
Revenue	$0	N/A	N/A
Limited Tax	$36,705,188	$36,705,188	$36,705,188
Unlimited Tax	$0	N/A	$0
Debt Subject to Limitation		$36,705,188	$36,705,188
GO Debt Exempt From Limit.		$0	$0
Maximum Allowable		$95,574,702	$237,436,756
Balance of Limitation		$58,869,514	$200,731,568

** OMAC*

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*INDIRECT TEN MILL LIMITATIONS **

Maximum Allowable		10.000
Medina County	0.283	
Wadsworth City	2.910	
Medina Cnty Career Cntr Jt. Voc. School District	0.098	
TOTAL		3.291
Balance Of Limitation		6.709

** OMAC*

OMAC



MEDINA COUNTY

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2024

OHIO AUDITOR OF STATE
KEITH FABER

MEDINA COUNTY

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Attachment: Annual Comprehensive Financial Report

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MEDINA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Federal Grantor/ Pass Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Number	Passed Through to Subrecipients	Expenditures
U.S. Department of Agriculture				
Passed through the Ohio Department of Job and Family Services				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2425-11-6170		$ 618,106
Total SNAP Cluster				618,106
Passed through the Ohio Department of Education and Workforce				
Child Nutrition Cluster:				
National School Lunch Program	10.555	66134		12,299
Non-Cash Assistance:				
National School Lunch Program	10.555	Not Available		2,109
				14,408
National School Breakfast Program	10.553	66134		7,221
Total Child Nutrition Cluster				21,629
Total U.S. Department of Agriculture				**639,735**
U.S. Department of Housing and Urban Development				
Direct Program				
Continuum of Care Program	14.267	Not Available	$ 213,270	213,270
Passed through the Ohio Department of Development				
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	B-C-21-1BV-1		6,690
		B-F-22-1BV-1		271,837
		B-X-22-1BV1-1		476,084
		B-C-23-1BV-1		13,275
Total Community Development Block Grants/Entitlement Grants				767,886
Home Investment Partnerships Program	14.239	B-C-19-1BV-2		28,780
		B-C-21-1BV-2		183,071
Total Home Investment Partnerships Program				211,851
Total U.S. Department of Housing and Urban Development				**1,193,007**
U.S. Department of Justice				
Passed through the Ohio Office of Criminal Justice				
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-CE-PPF-2154		197,917
Passed through the Ohio Attorney General				
Crime Victim Assistance	16.575	2024-VOCA-125500871		28,999
		2025-VOCA-135900748		6,551
				35,550
Total U.S. Department of Justice				**233,467**

MEDINA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Federal Grantor/ Pass Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Number	Passed Through to Subrecipients	Expenditures
U.S. Department of Transportation				
Passed through the Ohio Department of Transportation				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	20.205	PID 120874		6,430
		PID 111234		150,000
		PID 120855		36,000
		PID 117402		563,348
		PID 117876		78,500
		PID 112572		144,820
Total Highway Planning and Construction Cluster				979,098
Direct Program				
Federal Transit Cluster:				
Federal Transit Formula Grants	20.507	OH-2020-048-00		25,437
		OH-2021-014-00		26,423
		OH-2021-033-00		145,749
		OH-2022-021-00		604,238
		OH-2023-034-00		427,154
				1,229,001
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	OH-2022-003-00		60,752
		OH-2022-021-00		7,897
				68,649
Total Federal Transit Cluster				1,297,650
Passed through the Ohio Department of Public Safety				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	STEP-2024-MCSOO-00026		23,046
		STEP-2025-MCSOO		5,779
Total Highway Safety Cluster				28,825
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2024-MCSOO-00026		21,265
		IDEP-2025-MCSOO		6,863
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated				28,128
Passed through the Ohio Emergency Management Agency				
Interagency Hazardous Materials Public Sector Training and Planning	20.703	DPSFE277		22,088
Total U.S. Department of Transportation				**2,355,789**
U.S. Department of Treasury				
Direct Program				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Not Available	6,218,793	10,973,364
Passed through the Ohio Department of Mental Health and Addiction Services				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	5CV3	100,000	100,000
Passed through the Ohio Department of Job and Family Services				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	G-2425-11-6170		89,923
Passed through the Ohio Department of Development				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	LED-2023-203537		19,365
Passed through the Ohio Emergency Management Agency				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Not Available		20,025
Total COVID-19 Coronavirus State and Local Fiscal Recovery Funds				11,202,677
Passed through the Ohio Attorney General				
Equitable Sharing	21.016	OH05200000		12,417
Total U.S. Department of Treasury				**11,215,094**

MEDINA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Federal Grantor/ Pass Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Number	Passed Through to Subrecipients	Expenditures
U.S. Department of Education				
Passed through the Ohio Department of Education and Workforce				
Special Education Cluster (IDEA):				
Special Education Grants to States	84.027	066134-6B-SF-24P		14,998
		066134-6B-SF-25P		16,896
				31,894
Special Education Preschool Development Grants	84.173	066134-PG-S1-23P		3,711
Total Special Education Cluster (IDEA)				35,605
Passed through the Ohio Department of Developmental Disabilities				
Special Education-Grants for Infants and Families	84.181	H181A210024		186,868
		H181A230024		100,539
Total Special Education - Grants for Infants and Families				287,407
Total U.S. Department of Education				**323,012**
U.S. Department of Health and Human Services				
Passed through the Western Reserve Area Agency on Aging				
Aging Cluster:				
Special Programs for the Aging - Title III, Part B - Grants for Supportive	93.044	Not Available		74,998
Services and Senior Centers		Not Available		194,990
				269,988
Special Programs for the Aging - Title III, Part C - Nutritional Services	93.045	Not Available		41,048
		Not Available		236,550
		Not Available		37,500
				315,098
Non-Cash Assistance:				
Nutrition Services Incentive Program	93.053	Not Available		12,681
Total Aging Cluster				597,767
Medicare Enrollment Assistance Program	93.071	Not Available		9,580
Passed through the Ohio Department of Health				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	6NU52PS910184-04-04; 6NU52PS910184-03-05		98,032
Passed through the Ohio Department of Job and Family Services				
Title IV-E Prevention Program	93.472	G-2425-11-6170		6,766
Passed through the Ohio Department of Mental Health and Addiction Services				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	5AU-23-C0052		31,277
Passed through the Ohio Department of Job and Family Services				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	G-2425-11-6170		72,961
Total - MaryLee Allen Promoting Safe and Stable Families				104,238
Foster Care Title IV-E	93.658	G-2425-11-6170		1,896,513
Adoption Assistance	93.659	G-2425-11-6170		503,940

MEDINA COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Federal Grantor/ Pass Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Number	Passed Through to Subrecipients	Expenditures
TANF Cluster:				
Temporary Assistance for Needy Families	93.558	G-2425-11-6170		12,525
			727,418	2,449,341
Total TANF Cluster				2,461,866
Elder Abuse Prevention Intervention Program	93.747	G-2425-11-6170		34,327
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2425-11-6170		58,385
Passed through the Ohio Department of Mental Health and Addiction Services				
Stephanie Tubbs Jones Child Welfare Services Program	93.645	5AU-23-C0052		2,743
Total - Stephanie Tubbs Jones Child Welfare Services Program				61,128
Passed through the Ohio Department of Job and Family Services				
Chafee Foster Care Independence Program	93.674	G-2425-11-6170		38,983
CCDF Cluster:				
Child Care and Development Block Grant	93.575	G-2425-11-6170		63,899
Total CCDF Cluster				63,899
Child Support Enforcement	93.563	G-2425-11-6170		2,415,135
Social Services Block Grant	93.667	G-2425-11-6170		1,038,458
Passed through the Ohio Department of Mental Health and Addiction Services				
Social Services Block Grant	93.667	4221C	59,217	59,217
Passed through the Ohio Department of Developmental Disabilities				
Social Services Block Grant	93.667	Not Available		75,884
Total Social Services Block Grant				1,173,559
Passed through the Ohio Department of Job and Family Services				
Children's Health Insurance Program	93.767	G-2425-11-6170		181,293
Medicaid Cluster:				
Medical Assistance Program	93.778	G-2425-11-6170		812,590
Total Medicaid Cluster				812,590
Passed through the Ohio Department of Mental Health and Addiction Services				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	4221C	408,382	408,382
		4253C	99,582	99,582
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse		4221C	13,087	13,087
				521,051
Block Grants for Community Mental Health Services	93.958	4221C	88,516	88,516
Opioid State Targeted Response Grants	93.788	4221 T	450,126	450,126
Total U.S. Department of Health and Human Services				**11,519,309**
U.S. Department of Homeland Security				
Passed through the Ohio Emergency Management Agency				
Emergency Management Performance Grants	97.042	DPSFE285		56,651
		DPSFE272		22,782
Total Emergency Management Performance Grants				79,433
BRIC: Building Resilient Infrastructure and Communities	97.047	Not Available		4,046
Total U.S. Department of Homeland Security				**83,479**
Totals			**$ 8,378,391**	**$ 27,562,892**

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

MEDINA COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR § 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Medina County (the County) under programs of the federal government for the year ended December 31, 2024. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C – INDIRECT COST RATE

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

NOTE D - SUBRECIPIENTS

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

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

NOTE E - CHILD NUTRITION CLUSTER

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

NOTE F – FOOD DONATION PROGRAM

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

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

The current cash balance on the County's local program income account as of December 31, 2024 is $142,448.

NOTE H - MATCHING REQUIREMENTS

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

NOTE I – MEDICAID

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

OHIO AUDITOR OF STATE
KEITH FABER

65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

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

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States *(Government Auditing Standards)*, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Medina County, Ohio (the County) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 24, 2025.

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Report on Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and we identified certain deficiencies in internal control that we consider to be a material weakness and a significant deficiency.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying schedule of findings as item 2024-002 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings as item 2024-001 to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under Government Auditing Standards and which is described in the accompanying schedule of findings as item 2024-001.

County's Response to Findings

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

Purpose of This Report

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

KEITH FABER
Ohio Auditor of State

Tiffany L Ridenbaugh

Tiffany L Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

December 24, 2025

OHIO AUDITOR OF STATE
KEITH FABER

65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

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

Medina County
144 North Broadway Street
Medina, Ohio 44256

To the County Commissioners:

Report on Compliance for Each Major Federal Program

Qualified and Modified Opinions

We have audited Medina County's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Medina County's major federal programs for the year ended December 31, 2024. Medina County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

Qualified Opinion on the Federal Transit Cluster

In our opinion, except for the noncompliance described in the *Basis for Qualified and Unmodified Opinions* section of our report, Medina County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Federal Transit Cluster for the year ended December 31, 2024.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, Medina County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings for the year ended December 31, 2024.

Basis for Qualified and Unmodified Opinions

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

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

Matter Giving Rise to Qualified Opinion on the Federal Transit Cluster

As described in finding 2024-003 in the accompanying schedule of findings, the County did not comply with requirements regarding Procurement, Suspension, and Debarment applicable to its Federal Transit Cluster major federal program.

Compliance with such requirements is necessary, in our opinion, for the County to comply with requirements applicable to that program.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Other Matters

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

Report on Internal Control Over Compliance

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

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance**.** We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2024-003, to be a material weakness.

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Medina County, Ohio (the County) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated December 24, 2025. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

KEITH FABER
Ohio Auditor of State

Tiffany L Ridenbaugh

Tiffany L Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

December 24, 2025

MEDINA COUNTY

SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2024

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	**Type of Financial Statement Opinion**	Unmodified
(d)(1)(ii)	**Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?**	Yes
(d)(1)(ii)	**Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?**	Yes
(d)(1)(iii)	**Was there any reported material noncompliance at the financial statement level (GAGAS)?**	Yes
(d)(1)(iv)	**Were there any material weaknesses in internal control reported for major federal programs?**	Yes
(d)(1)(iv)	**Were there any significant deficiencies in internal control reported for major federal programs?**	No
(d)(1)(v)	**Type of Major Programs' Compliance Opinion**	Qualified • Federal Transit Cluster Unmodified • Foster Care • Social Services Block Grant • COVID-19 Coronavirus State and Local Fiscal Recovery Funds • Medicaid Cluster
(d)(1)(vi)	**Are there any reportable findings under 2 CFR § 200.516(a)?**	Yes
(d)(1)(vii)	**Major Programs (list):**	• Foster Care, AL 93.658; • Social Services Block Grant, AL 93.667; • Federal Transit Cluster; • COVID-19 Coronavirus State and Local Fiscal Recovery Funds, AL 21.027; • Medicaid Cluster
(d)(1)(viii)	**Dollar Threshold: Type A\B Programs**	Type A: > $ 826,887 Type B: all others
(d)(1)(ix)	**Low Risk Auditee under 2 CFR § 200.520?**	No

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

FINDING NUMBER 2024-001

Noncompliance, Significant Deficiency, and Finding for Recovery Repaid Under Audit – Insurance Premiums/Fees

The Health, Dental & Life Insurance Policy, Benefits Section #5.015, of the Medina County Policy Manual indicates all active employees designated as full time by their Appointing Authority and working thirty (30) or more hours per week on a regular basis in the usual course of County business are eligible, as are their families, for health, prescription, dental, and life insurance under the policy or policies chosen by the Medina County Board of Commissioners. In the event employment is terminated, the employee's insurance coverage will cease the end of the month following last day physically worked.

Ohio Rev. Code § 319.41 states a county auditor is liable for loss of public funds only when "a loss of public funds results from the county auditor's negligence or other wrongful act."

The County contracts with The Guardian Life Insurance Company of America (Guardian) for various group insurance plans. To be eligible for employee coverage, an individual must be an active full-time employee, and the individual must belong to a class of employees covered by the respective plan. Plan coverage starts on the individual's scheduled effective date and plan coverage ends on the last day of the month in which the individual's active full-time service ends for any reason, other than disability. The County is responsible for timely notification to Guardian when an employee leaves service, so the individual is terminated from plan coverage. If a termination request is received by Guardian more than 90 days after the individual is terminated, Guardian will use the date the request was received and go back 90 days to establish the termination date.

Due to insufficient internal controls, during 2024 the County Auditor's office did not always notify Guardian in a timely manner when an individual should have been removed from plan coverage. As a result, the County paid $12,089.16 in insurance premiums and claims, net of credits, for individuals that no longer met the eligibility requirements for coverage.

The Auditor's office also failed to ensure the amounts invoiced by Guardian were for active and eligible employees and reconciled to amounts withheld from County employees, if applicable, before paying monthly invoices to Guardian. The County Auditor's failure to perform reconciliations constitutes negligence by the County Auditor.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code Chapter 117, a Finding for Recovery for public monies illegally expended is hereby issued against Anthony Capretta, County Auditor, in the amount of $12,089.16, and in favor of the County's Medina County Health Care Fund in the amount of $3,778.49 and Payroll Agency Fund in the amount of $8,310.67.

The County received and deposited a check from Guardian on March 19, 2026 for the full amount of the finding for recovery of $12,089.16. This finding for recovery is considered repaid under audit.

The County shall implement procedures to ensure timely notification of employee termination to Guardian. The County shall also review and reconcile invoices to County employment records to identify ineligible individuals prior to payment in order to avoid paying premiums for individuals who no longer meet the eligibility requirements for coverage.

FINDING NUMBER 2024-001 (Continued)

Noncompliance, Significant Deficiency, and Finding for Recovery Repaid Under Audit – Insurance Premiums/Fees (Continued)

Officials' Response:

As part of the 2024 State Audit ("Audit"), the Medina County Board of Commissioners ("Commissioners") became aware of insurance premiums being paid on behalf of individuals who were no longer employed by various county agencies. Upon learning of this issue, the Commissioners acted promptly to strengthen oversight and ensure accurate accounting of employee benefits.

To address these oversights, the Commissioners created a new position titled Benefit Coordinator which would be placed within the County's Human Resources Department and under the supervision of the Commissioners. This initiative required formal Commissioner approval, the reallocation of appropriations, and the transfer of certain responsibilities from the Medina County Auditor's Office to the Commissioners' Office.

The Benefit Coordinator will be responsible for monitoring and managing employee benefit programs to prevent similar issues from occurring again in the future. We are pleased to announce that the position has been filled, and the new Benefit Coordinator will begin employment with Medina County on February 24, 2026**.**

The Commissioners remain committed to transparency, accountability, and the responsible stewardship of public resources.

FINDING NUMBER 2024-002

Material Weakness – Financial Reporting

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

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

The calculation for contracts payable included obligations incurred after fiscal year-end which resulted in a $635,525 overstatement of both contracts payable and human services expenditures in the Local Fiscal Recovery Fund. Unearned revenue was also understated, and intergovernmental revenue was overstated by an equal amount due to the same errors.

In addition to the adjustment listed above, we also identified certain other immaterial errors in various opinion units ranging from $66,300 to $736,236 which were reported to management as unadjusted differences.

FINDING NUMBER 2024-002 (Continued)

Material Weakness – Financial Reporting (Continued)

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

The County should exercise due care when posting transactions to help ensure the transactions are correct and posted to the proper funds and accounts. Management should also review the draft journal entries and financial statements to help ensure they are supported by sufficient documentation, reconciled to the trial balances, free of obvious errors and omissions, and consistent with their financial expectations. These procedures should help avoid financial statement errors and help ensure more accurate financial reporting.

Officials' Response: See Corrective Action Plan

3. FINDINGS FOR FEDERAL AWARDS

Finding Number:	**2024-003**
AL Number and Title:	**Federal Transit Cluster**
Federal Award Identification Number / Year:	**OH-2020-048-00, OH-2021-014-00, OH-2021-033-00, OH-2022-021-00, OH-2023-034-00, OH-2022-003-00, OH-2022-021-00**
Federal Agency:	**U.S. Department of Transportation**
Compliance Requirement:	**Procurement, Suspension, and Debarment**
Pass-Through Entity:	**N/A**
Repeat Finding from Prior Audit?	**No**

Material Weakness and Noncompliance

2 CFR § 1200.10 states, in part, this part adopts the Office of Management and Budget (OMB) guidance in subparts A through I of 2 CFR part 180, as supplemented by this part, as the Department of Transportation policies and procedures for nonprocurement suspension and debarment. It thereby gives regulatory effect for the Department of Transportation to the OMB guidance as supplemented by this part. In addition, **2 CFR § 1201.1** indicates except as otherwise provided in this part, the Department of Transportation adopts the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (**2 CFR part 200**). This part supersedes and repeals the requirements of the Department of Transportation Common Rules (**49 CFR part 18 and part 19**).

2 CFR § 180.305 states that Non-Federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred or whose principals are suspended or debarred, unless the Federal agency responsible for the transaction grants an exception under **2 CFR § 180.135.**

FINDING NUMBER 2024-003 (Continued)

2 CFR § 180.200 identifies "covered transactions" as nonprocurement or procurement transactions at the primary tier, between a Federal agency and a person; or at the lower tier, between a participant in a covered transaction and another person. Procurement contracts for goods and services awarded under a nonprocurement transaction (e.g., grant or cooperative agreement) are covered transactions if the contracts are expected to equal or exceed $25,000 or meet certain other specified criteria outlined in **2 CFR § 180.220 and 2 CFR § 1200.220**. All nonprocurement transactions as defined in **2 CFR § 180.970** (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless exempt by **2 CFR § 180.215**. When a non-Federal entity enters into a covered transaction with an entity at a lower tier, the non-Federal entity must verify that the entity is not suspended or debarred or otherwise excluded. This verification may be accomplished by checking SAM exclusions (https://sam.gov/content/home); collecting a certification from the entity, or adding a clause or condition to the covered transactions with that entity. In addition, the Medina County Transit Purchasing Policies and Procedures Manual III-5 Responsible Bidder section requires documentation of an excluded parties list search for contractors and subcontractors whose contract exceeds $25,000.

2 CFR § 200.318 requires the non-Federal entity to maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to, the following: Rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price. In addition, the Medina County Transit Purchasing Policies and Procedures Manual I-14 Source Selection requires the Transit Director to maintain records detailing the listing of procurement, including the selection of type of contract type, reasons for selection, basis for contract price, and rationale for method of procurement.

The County did not have proper internal controls in place to verify that all entities, with whom the County had entered covered transactions, had not been suspended or debarred. There were three instances in which the Federal Transit Cluster grant made total payments to vendors of more than $25,000 and there was no evidence the County checked the SAM exclusions, collected a certification from the entity, or added a clause or condition to the covered transactions with the vendors. In addition, for 24 of 27 procurement transactions, the County did not maintain adequate documentation to detail the full history of procurement.

Failure to have appropriate controls in place may result in vendors receiving federal funds that are suspended or debarred, and noncompliance with federal procurement requirements.

The County should verify vendors are not suspended or debarred by checking the SAM exclusions, collecting a certification from the vendor, or adding a clause or condition to the covered transaction with the vendor prior to contracting with vendors that will be paid with federal funds. In addition, the County should maintain documentation of the history of procurements.

Officials' Response: See Corrective Action Plan

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ANTHONY P. CAPRETTA
Medina County Auditor

144 North Broadway St. • Medina, Ohio 44256

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR § 200.511(b)
December 31, 2024

Finding Number	Finding Summary	Status	Additional Information
2023-001	**Material Weakness – Capital Assets** Various material and immaterial capital asset reporting errors noted.	Fully corrected	
2023-002	**Material Weakness – Financial Reporting** Various material and immaterial financial statement errors noted.	Partially corrected	A similar comment is included in the current year Schedule of Findings.

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ANTHONY P. CAPRETTA
Medina County Auditor

144 North Broadway St. • Medina, Ohio 44256

CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
December 31, 2024

Finding Number:	2024-001
Planned Corrective Action:	Transition from the Auditors office to the Commissioner HR has already begun to move the responsibilities of benefit administration. This will involve enrollment in the system, notifying carriers of coverage changes, answering questions, and reviewing invoices to be paid. The Auditors offices will audit the invoices after Commissioner HR as a double check. As a look back we will also look at all terminated employees for the year, verify with the invoices that they were properly ended and we were charged/refunded appropriately.
Anticipated Completion Date:	Immediately
Responsible Contact Person:	Kyle Dickel & Matt Springer

Finding Number:	2024-002
Planned Corrective Action:	Every year, the Auditors office codes invoices based on intergovernmental, inner departmental, and accounts payables. Moving forward these codes will be searched through to pull out the contracts payable instead of running a separate report on them. Also, discussions for a new code for contracts might be needed as we will begin utilizing the contract module of our ERP system.
Anticipated Completion Date:	Thorough review of 2025 invoices will happen immediately, new process as described above would go into effect for 2026 audit.
Responsible Contact Person:	Kyle Dickel

Finding Number:	2024-003
Planned Corrective Action:	Answered by Commissioners
Anticipated Completion Date:	
Responsible Contact Person:	Matt Springer

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CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
December 31, 2024

Finding Number: 2024-003

Planned Corrective Action:
Medina County acknowledges the deficiencies identified related to procurement documentation and suspension and debarment compliance under the Federal Transit Cluster.
To address these issues, the County has implemented the following corrective actions:

1. **Suspension and Debarment Verification Controls**

   Effective immediately, prior to execution of any covered transaction funded in whole or in part with federal funds that is expected to equal or exceed $25,000, the Transit Department will verify vendor eligibility by performing a search of the System for Award Management (SAM.gov). Evidence of the SAM search, including the date performed and results, will be retained in the procurement file.

   In addition, all federally funded procurement contracts will include a standard suspension and debarment certification clause, or alternatively, a signed vendor certification will be obtained and retained when applicable.

2. **Standardized Procurement Documentation**

   The County will implement a standardized procurement checklist to be completed for all Transit procurements. This checklist will require documentation of:

   - The rationale for the method of procurement
   - The basis for contractor selection or rejection
   - The selection of contract type
   - The basis for contract price

   Completed checklists and supporting documentation will be maintained as part of the official procurement file in accordance with 2 CFR § 200.318 and the Medina County Transit Purchasing Policies and Procedures Manual.

3. **Supervisory Review and Oversight**

   The Transit Director, or designee, will perform a documented supervisory review of each procurement file prior to contract execution to ensure all required federal and County documentation is complete. No procurement will proceed without evidence of this review.

4. **Training and Accountability**

   Staff involved in Transit procurement activities will receive refresher training on federal procurement requirements, including suspension and debarment and procurement documentation standards. Compliance with these procedures will be monitored on an ongoing basis.

Anticipated Completion Date: Implemented immediately and fully operational by March 31, 2026

Responsible Contact Person: Shannon Rine, Transit Director

Medina County, Ohio

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2024

Medina County, Ohio

Annual Comprehensive Financial Report

For the Year Ended December 31, 2024

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, 2024
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ANTHONY P. CAPRETTA
Medina County Auditor

144 North Broadway St. • Medina, Ohio 44256

December 24, 2025

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, 2024. 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.

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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 2024, the population had grown to 184,625. The area is 425 square miles. Medina County includes the entire boundaries of three cities, six villages, and seventeen townships.

Medina County has the fifth lowest poverty rate (only 4.0 percent) in the State and has the fifth highest median family income in Ohio at $92,660. Medina County is also a fast-growing county, currently ranking 17th 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 stagnant 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 visitor's 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 a temporary operating budget in December of 2023 and the final operating budget in February of 2024. 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 completed construction of a new courthouse complex in 2023, 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 were obligated by December 31, 2024 and will be 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 $30,423,807. Many projects were completed during 2024 for the benefit of the residents of Medina County and users of Medina County services. By the end of 2024, all 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 has contributed $11 million for broadband expansion in western Medina and the Guilford Township areas. Lit Communities, which has recently been acquired by Omni, has contributed a matching $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 buildout project was finalized in 2024.

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, 2024. 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, 2023. This marked the thirty-ninth 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,



ANTHONY P. CAPRETTA
Medina County Auditor

Medina County, Ohio
Elected Officials

December 31, 2024

Board of County Commissioners

Aaron Harrison, President

Stephen Hambley

Colleen Swedyk

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

<u>General</u>

Joyce V. Kimbler

William Hutson

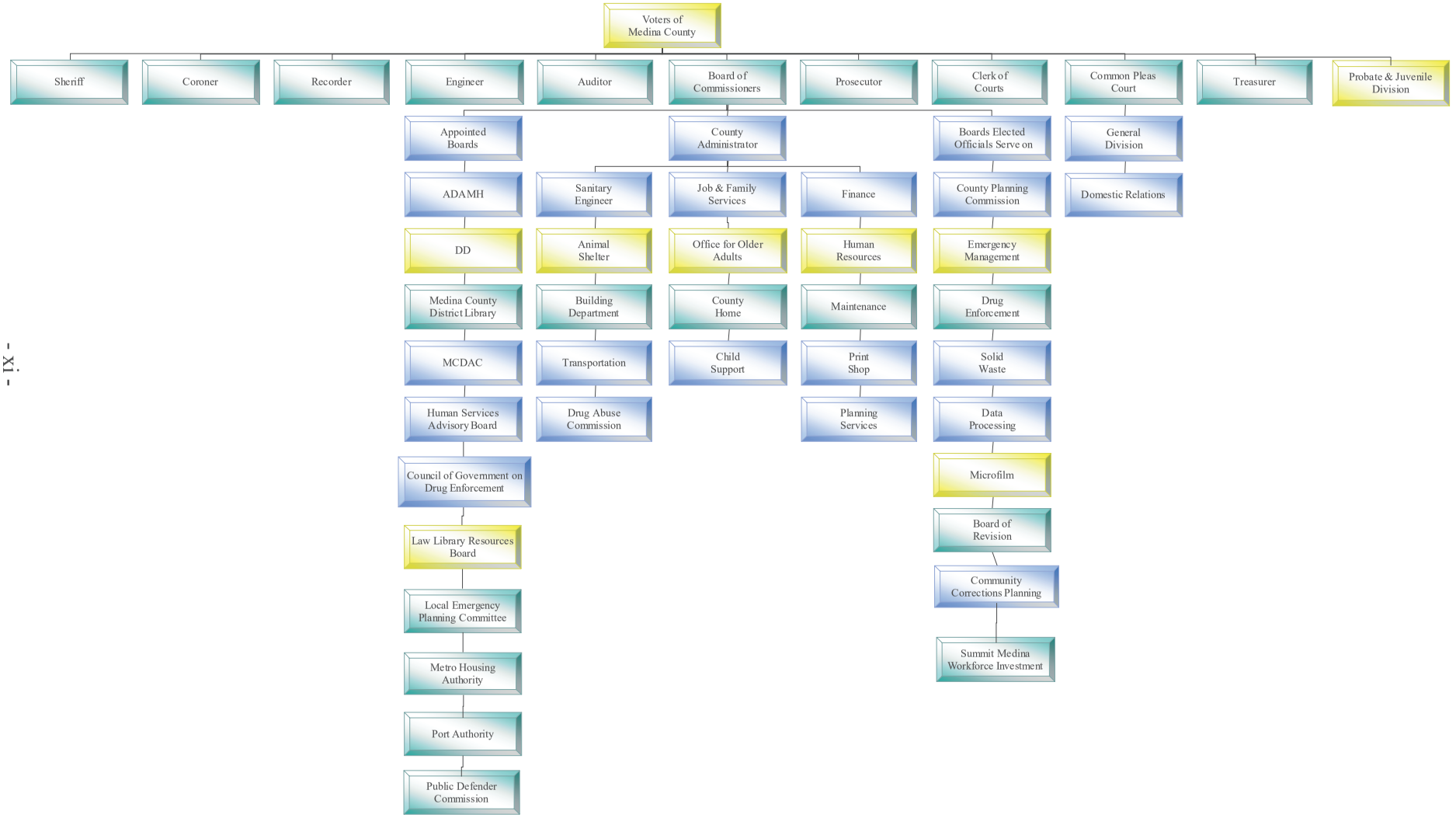
<u>Domestic Relations</u>

Julie A. Schafer

<u>Probate and Juvenile Court</u>

Kevin Dunn

Medina County, Ohio
Organizational Chart
December 31, 2024



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, 2023

Christopher P. Morrill

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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Medina County, Ohio as of December 31, 2024, 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.

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 24, 2025, 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
Ohio Auditor of State

Tiffany L Ridenbaugh

Tiffany L Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

December 24, 2025

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The discussion and analysis of Medina County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2024. 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 2024 are:

- Total net position increased by $14,552,067 during 2024. Governmental activities had an overall increase of $2,930,698, primarily due to revenues outpacing expenses. Business-type activities also experienced an increase of $11,621,369 due to increased charges for services and assessments and capital grants and contributions along with decreased expenses.

- County general fund revenues amounted to $66,914,192 in 2024, with property tax and sales tax revenues making up 51.48 percent of total revenues. Sales tax revenues have grown over the past five years and make up the largest portion (27.86 percent) of general fund revenues.

- The County ended 2024 with a general fund carryover balance of $33.1 million that covered approximately 53 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.

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 2024?" 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.

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.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the County Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County's fiduciary funds are custodial.

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 2024 compared to 2023.

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Assets						
Current and Other Assets	$225,371,842	$226,313,231	$44,126,533	$44,356,341	$269,498,375	$270,669,572
Net Pension Asset	1,125,537	928,397	148,632	124,979	1,274,169	1,053,376
Net OPEB Asset	2,882,718	208,518	353,938	0	3,236,656	208,518
Capital Assets, Net	117,664,659	124,914,470	293,548,304	275,233,864	411,212,963	400,148,334
Total Assets	347,044,756	352,364,616	338,177,407	319,715,184	685,222,163	672,079,800
Deferred Outflows of Resources						
Pension	26,851,928	36,175,199	3,427,285	4,858,307	30,182,329	40,751,187
OPEB	2,425,074	5,465,881	315,853	731,675	2,740,296	6,194,451
Total Deferred Outflows of Resources	29,277,002	41,641,080	3,743,138	5,589,982	32,922,625	46,945,638
Liabilities						
Current and Other Liabilities	18,501,510	30,688,134	3,705,635	2,648,753	22,207,145	33,336,887
Long-Term Liabilities:						
Due Within One Year	6,549,212	2,660,083	5,491,086	4,621,682	12,040,298	7,281,765
Due In More Than One Year:						
Net Pension Liability	80,466,666	87,281,700	10,354,581	11,438,652	90,821,247	98,720,352
Net OPEB Liability	0	1,805,838	0	243,088	0	2,048,926
Other Amounts	41,842,472	40,721,560	62,189,175	56,416,066	104,031,647	97,137,626
Total Liabilities	147,359,860	163,157,315	81,740,477	75,368,241	229,100,337	238,525,556
Deferred Inflows of Resources						
Property Taxes	42,858,239	42,873,118	0	0	42,858,239	42,873,118
Leases	1,723,123	532,519	1,144,457	1,232,242	2,867,580	1,764,761
Pension	920,912	1,882,909	21,720	44,005	845,748	1,644,595
OPEB	1,725,932	776,494	206,670	82,795	1,931,971	856,184
Total Deferred Inflows of Resources	47,228,206	46,065,040	1,372,847	1,359,042	48,503,538	47,138,658
Net Position						
Net Investment in Capital Assets	84,936,172	90,525,982	228,405,685	214,695,827	313,341,857	305,221,809
Restricted for:						
Debt Service	5,438,670	3,482,045	0	0	5,438,670	3,482,045
Capital Projects	1,326,558	1,234,504	0	0	1,326,558	1,234,504
Developmentally Disabled Education	35,240,611	35,269,604	0	0	35,240,611	35,269,604
County Schools Permanent Improvements	2,763,533	2,914,800	0	0	2,763,533	2,914,800
ADAMH Operations	6,574,555	5,479,632	0	0	6,574,555	5,479,632
Road and Bridge Repairs	12,265,771	12,092,965	0	0	12,265,771	12,092,965
Child Support Enforcement	212,575	214,458	0	0	212,575	214,458
Children's Services	2,994,668	3,232,499	0	0	2,994,668	3,232,499
Community Development	30,128	86,481	0	0	30,128	86,481
Community Oriented Policing Services	0	142,940	0	0	0	142,940
Community Safety Awareness	9,530	107,556	0	0	9,530	107,556
Computer Upgrades	788,262	632,124	0	0	788,262	632,124
Convention and Visitors Bureau	121,927	116,911	0	0	121,927	116,911
County Home Operations	1,147,927	895,475	0	0	1,147,927	895,475
Courthouse Security	1,233,836	1,108,632	0	0	1,233,836	1,108,632
Ditch Maintenance	8,648,197	8,506,991	0	0	8,648,197	8,506,991
Dog and Kennel	188,442	267,877	0	0	188,442	267,877
Drug Enforcement	1,184,432	1,203,278	0	0	1,184,432	1,203,278
Economic Development	307,568	305,705	0	0	307,568	305,705
Emergency Management and Planning	443,939	529,523	0	0	443,939	529,523
Law Library	12,020	71,193	0	0	12,020	71,193
Older Adult Services	1,972,901	1,641,137	0	0	1,972,901	1,641,137
Real Estate Assessments	6,931,328	6,209,602	0	0	6,931,328	6,209,602
Shelter Care and Youth Services	306,021	416,687	0	0	306,021	416,687
Sheriff Operations	1,660,869	2,047,977	0	0	1,660,869	2,047,977
Social Services	2,673,851	4,477,735	0	0	2,673,851	4,477,735
Transportation	4,456,861	4,856,606	0	0	4,456,861	4,856,606
Pension and OPEB Plans	4,008,255	1,136,915	502,570	124,979	4,510,825	1,261,894
Unclaimed Monies	439,574	332,205	0	0	439,574	332,205
Other Purposes	1,321,464	1,466,093	0	0	1,321,464	1,466,093
Unrestricted (Deficit)	(7,906,753)	(6,222,791)	29,898,966	33,757,077	21,992,213	27,534,286
Total Net Position	$181,733,692	$184,783,341	$258,807,221	$248,577,883	$440,540,913	$433,361,224

New Accounting Pronouncements

For 2024, the County implemented GASB Statement No. 101 *Compensated Absences*. The County also implemented GASB Statement No. 100 *Accounting Changes and Error Corrections*, which does not require Management Discussion and Analysis information for years prior to periods presented in the basic financial statements to be restated for changes in accounting principle. The implementation of GASB 101 resulted in recognizing an additional compensated absences liabilities of $5,980,347 in governmental activities and $1,392,031 in business-type activities at January 1, 2024. These amounts also impacted beginning net position for the cumulative effect of additional compensated absences expense (see Note 3).

Governmental and Business-Type Activities

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2024. 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 2024, primarily due to increases in the net OPEB asset and capital assets. The net OPEB asset increase due to changes in assumptions with the Ohio Public Employee Retirement System (OPERS) pension plan. Capital assets for governmental activities decreased primarily due to depreciation exceeding the additions made for ongoing projects and various improvements. Capital assets for business-type activities increased due to new construction for replacement and improvement projects along with sewer and water line additions.

Total liabilities decreased primarily due to decreases related to the net pension and OPEB liabilities. The decrease in those liabilities relates to the change in assumptions by OPERS. Current and other liabilities decreased primarily 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.

Table 2 shows the changes in net position for the year ended December 31, 2024 as compared to 2023.

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues						
Program Revenues						
Charges for Services and Assessments	$22,835,577	$20,164,310	$46,441,661	$44,166,661	$69,277,238	$64,330,971
Operating Grants and Contributions	49,731,366	54,953,697	134,987	388,524	49,866,353	55,342,221
Capital Grants and Contributions	5,296,383	3,315,584	5,955,313	3,896,594	11,251,696	7,212,178
Total Program Revenues	77,863,326	78,433,591	52,531,961	48,451,779	130,395,287	126,885,370
General Revenues						
Property and Other Taxes	45,277,911	44,910,993	0	0	45,277,911	44,910,993
Permissive Motor Vehicle License Taxes	3,299,322	2,615,603	0	0	3,299,322	2,615,603
Sales Taxes	37,298,857	36,799,665	0	0	37,298,857	36,799,665
Property Transfer Taxes	3,223,222	2,996,515	0	0	3,223,222	2,996,515
Grants and Entitlements	6,441,288	9,602,696	0	0	6,441,288	9,602,696
Investment Earnings/Interest	9,183,556	9,705,640	40,762	43,629	9,224,318	9,749,269
Equity Gain in Joint Venture	0	0	303,824	159,854	303,824	159,854
Gain and Sale of Capital Assets	0	8,963	29,363	0	29,363	8,963
Miscellaneous	4,035,488	3,716,853	90,562	243,601	4,126,050	3,960,454
Total General Revenues	108,759,644	110,356,928	464,511	447,084	109,224,155	110,804,012
Total Revenues	186,622,970	188,790,519	52,996,472	48,898,863	239,619,442	237,689,382
Program Expenses						
General Government:						
Legislative and Executive	44,993,945	37,336,091	0	0	44,993,945	37,336,091
Judicial	16,673,184	14,774,391	0	0	16,673,184	14,774,391
Public Safety	35,289,299	32,597,561	0	0	35,289,299	32,597,561
Public Works	13,733,805	12,151,475	0	0	13,733,805	12,151,475
Health	32,346,985	29,208,903	0	0	32,346,985	29,208,903
Human Services	35,122,684	25,678,490	0	0	35,122,684	25,678,490
Economic Development and Assistance - Primary Government	1,563,269	1,628,081	0	0	1,563,269	1,628,081
Economic Development and Assistance - External Government	2,938,227	7,723,408	0	0	2,938,227	7,723,408
Interest	1,030,874	1,076,739	0	0	1,030,874	1,076,739
Sewer	0	0	20,682,029	21,490,521	20,682,029	21,490,521
Water	0	0	10,980,004	12,553,857	10,980,004	12,553,857
Solid Waste	0	0	9,713,070	9,184,282	9,713,070	9,184,282
Total Program Expenses	183,692,272	162,175,139	41,375,103	43,228,660	225,067,375	205,403,799
Change in Net Position	2,930,698	26,615,380	11,621,369	5,670,203	14,552,067	32,285,583
Net Position Beginning of Year as Previously Reported	184,783,341	158,167,961	248,577,883	242,907,680	433,361,224	401,075,641
Change in Accounting Principle (See Note 3)	(5,980,347)	0	(1,392,031)	0	(7,372,378)	0
Restated Net Position Beginning of Year	178,802,994	158,167,961	247,185,852	242,907,680	425,988,846	401,075,641
Net Position End of Year	$181,733,692	$184,783,341	$258,807,221	$248,577,883	$440,540,913	$433,361,224

New Accounting Pronouncements

The preceding table separately reflects the restatement for changes in accounting principles related to the implementation of GASB Statement No. 101, *Compensated Absences*. GASB Statement No. 100, *Accounting Changes and Error Corrections* does not require Management Discussion and Analysis information for years prior to periods presented in the basic financial statements to be restated for changes in accounting principle. The 2023 information does not reflect activity related to the additional compensated absences expenses required under GASB 101, *Compensated Absences*. (See also explanation of new accounting pronouncements provided related to Net Position - Table 1 and explanation provided in Note 3.)

Governmental Activities

The overall financial strength of the County remained stable. Total governmental activities revenue for the County for 2024 slightly decreased from 2023. Overall, program revenues remained consistent with the prior. General revenues decreased from the prior year. The decrease was primarily due to decreased unrestricted grants and entitlements.

Most governmental activities 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 43 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, 2024 as compared to 2023.

Table 3
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2024	2023	2024	2023
General Government:				
Legislative and Executive	$44,993,945	$37,336,091	($33,369,505)	($31,477,583)
Judicial	16,673,184	14,774,391	(10,102,800)	(9,060,265)
Public Safety	35,289,299	32,597,561	(22,702,695)	(18,429,043)
Public Works	13,733,805	12,151,475	(1,642,027)	(567,916)
Health	32,346,985	29,208,903	(19,459,546)	(15,651,410)
Human Services	35,122,684	25,678,490	(16,712,511)	(6,680,353)
Economic Development and Assistance - Primary Government	1,563,269	1,628,081	(611,559)	(552,354)
Economic Development and Assistance - External Government	2,938,227	7,723,408	(197,429)	(245,885)
Interest	1,030,874	1,076,739	(1,030,874)	(1,076,739)
Total	$183,692,272	$162,175,139	($105,828,946)	($83,741,548)

Of the County's $183,692,272 in governmental expenses, $77,863,326 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, permissive motor vehicle license taxes, property transfer taxes, unrestricted grants, investment earnings/interest, and miscellaneous revenues.

Business-Type Activities

Business-type activities 2024 revenues for the County increased over 2023. The increase was largely due to increased program revenues, as charges for services and assessments increased due to usage and capital grants and contributions increased due to increased donated lines to the County.

Business-type activities' 2024 expenses for the County decreased from 2023, primarily due to changes in assumptions with the OPERS net pension and OPEB liabilities.

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 $45,474,170, which included an unassigned fund balance of $31,880,151, compared to annual expenditures of $54,858,413. The fund had a positive net change, primarily due to increased property and other taxes due to increased assessed values, which helped to increase revenues and offset expenditures, which exceeded the prior year.

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 $323,675 over the prior year due to increased property and other taxes due to increased assessed values.

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 $4,574,546 during the year.

The school sales tax revenues increased during the year; however, the increase in expenditures resulted in a decrease of $151,267.

The public assistance fund saw its revenues decrease during the year, but also had decreased expenditures due primarily to lower personal services and contractual services.

Business-Type Funds

The County has three business-type activities funds: Medina County sewer district, Medina County water district and solid waste management. Total net position, collectively, increased overall from 2023 to 2024.

Long-term liabilities increased in 2024 due to the issuance of Ohio Water Development Authority (OWDA) loans for various improvement and replacement projects.

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 2024, 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 2024, 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 $494,570 and increased appropriations and other uses by $5,053,911.

The County had increases of actual revenue being brought into the County as compared to what was projected. For the general fund, final budgeted revenues were $62,674,093 and actual revenue collections were $64,618,012. The increase was due to the receipt of increased revenues of all line items, except for charges for services and donations. Actual expenditures were $4,330,112 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, 2024, were $411,212,963, an increase of $11,064,629 over 2023. The increase was due to additions for business-type activities being higher than amounts for depreciation/amortization. Capital assets decreased for governmental activities, primarily due to depreciation for existing buildings and for the new County Courthouse project. Capital assets for business-type activities increased due to new construction and 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, $1,401,051 in sewer lines and $2,577,003 in water lines were donated by developers. Capital contributions also include amounts for tap-in fees.

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

Debt Administration

On December 31, 2024, 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 2024, Medina County's long-term debt increased as the County issued five new business-type OWDA loans while receiving proceeds for two existing loans while paying down debt. The business-type loan proceeds are being used for various sewer replacement and improvement projects and various water infrastructure related to storage and a pump station. 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 $165,795,803 and an unvoted debt margin of $49,992,621.

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 general fund had an ending 2024 cash balance of $35,357,926, which was an increase of $4,168,673, or 13.4 percent, over 2023. Total general fund available resources for 2025, in addition to the carry-forward balance, are estimated at $66,573,194, of which $66,444,919 has been appropriated. Historically the County only expends 96 percent of its appropriations and estimates the 2025 ending general fund cash balance will be approximately $20,043,648. The County continues to be fiscally conservative in its fiscal policies and setting its annual budget, and expects revenue to again exceed expenditures in 2025.

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.

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, 2024, the County had committed the entirety of this amount, with $10,000,000 being committed to revenue replacement; $14,938,000 to water, sewer, and broadband infrastructure projects; and $9,975,554 in response to public health emergency/negative impacts of COVID-19. A total of $30,423,807 of these commitments have been expended.

Medina County's economy continued to strengthen in 2024, 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 2024, increased housing sales, increased real estate values, and increased employment opportunities are reflective of economic growth. The County's average annual unemployment rate for 2024 was 3.3 percent, which is below the State of Ohio's rate of 4.5 percent in 2024, and lower than the County's 2023 annual average unemployment rate of 3.7 percent. As evidenced by the number of building permits and sublot creations, the County has grown to an estimated 184,625 residents, an increase of 12,293 residents since the 2010 census. In 2024, the County saw the expansion of 278 businesses, which made capital investments totaling approximately $250 million. These companies announced the creation of nearly 657 new jobs with approximately $28 million in new annual payroll, the retention of 745 existing jobs, and the absorption of just over 1.4 million square feet of space. These investments were smaller than was seen in 2023, 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@medinacounty.org.

Medina County, Ohio
Statement of Net Position
December 31, 2024

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities *	Total *	Medina County Port Authority
Assets				
Equity in Pooled Cash and Cash Equivalents	$141,425,303	$32,440,725	$173,866,028	$300,802
Cash and Cash Equivalents:				
In Segregated Accounts	872,702	277,400	1,150,102	0
With Fiscal Agents	92,483	0	92,483	1,088,754
Material and Supplies Inventory	519,279	662,455	1,181,734	0
Accrued Interest Receivable	1,248,762	0	1,248,762	0
Accounts Receivable	2,132,213	4,483,213	6,615,426	241,292
Internal Balances	1,227,962	(1,227,962)	0	0
Intergovernmental Receivable	12,015,082	0	12,015,082	244,991
Sales Taxes Receivable	6,164,743	0	6,164,743	0
Property and Other Taxes Receivable	45,389,763	0	45,389,763	0
Permissive Motor Vehicle License Taxes Receivable	258,945	0	258,945	0
Special Assessments Receivable	4,694,703	0	4,694,703	0
Leases Receivable	1,723,123	1,144,457	2,867,580	25,132
Loans Receivable	165,121	0	165,121	0
Loans Receivable from Component Unit	5,540,479	0	5,540,479	0
Interest Receivable from Component Unit	1,901,179	0	1,901,179	0
Equity Interest in Joint Venture	0	6,346,245	6,346,245	0
Net Pension Asset (See Note 25)	1,125,537	148,632	1,274,169	0
Net OPEB Asset (See Note 26)	2,882,718	353,938	3,236,656	0
Nondepreciable Capital Assets	10,925,786	18,818,935	29,744,721	0
Depreciable Capital Assets, Net	106,738,873	274,729,369	381,468,242	17,436,650
Total Assets	347,044,756	338,177,407	685,222,163	19,337,621
Deferred Outflows of Resources				
Pension	26,851,928	3,427,285	30,182,329	0
OPEB	2,425,074	315,853	2,740,296	0
Total Deferred Outflows of Resources	29,277,002	3,743,138	32,922,625	0
Liabilities				
Accounts Payable	3,052,479	2,299,279	5,351,758	68,369
Contracts Payable	1,879,247	594,343	2,473,590	0
Retainage Payable	0	277,400	277,400	0
Accrued Wages and Benefits	1,582,947	224,404	1,807,351	0
Payroll Withholding Payable	1,365,381	176,606	1,541,987	0
Matured Compensated Absences Payable	21,129	0	21,129	0
Accrued Interest Payable	82,992	0	82,992	0
Intergovernmental Payable	5,799,161	133,603	5,932,764	225,491
Unearned Revenue	2,820,096	0	2,820,096	0
Loans Payable	382,741	0	382,741	0
Claims Payable	1,515,337	0	1,515,337	0
Long-Term Liabilities:				
Due Within One Year	6,549,212	5,491,086	12,040,298	1,145,000
Due In More Than One Year:				
Net Pension Liability (See Note 25)	80,466,666	10,354,581	90,821,247	0
Other Amounts	41,842,472	62,189,175	104,031,647	13,731,658
Total Liabilities	147,359,860	81,740,477	229,100,337	15,170,518
Deferred Inflows of Resources				
Property Taxes	42,858,239	0	42,858,239	0
Leases	1,723,123	1,144,457	2,867,580	24,809
Pension	920,912	21,720	845,748	0
OPEB	1,725,932	206,670	1,931,971	0
Total Deferred Inflows of Resources	$47,228,206	$1,372,847	$48,503,538	$24,809

(continued)

Medina County, Ohio
Statement of Net Position (continued)
December 31, 2024

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities *	Total *	Medina County Port Authority
Net Position				
Net Investment in Capital Assets	$84,936,172	$228,405,685	$313,341,857	$9,756,950
Restricted for:				
Debt Service	5,438,670	0	5,438,670	174,922
Capital Projects	1,326,558	0	1,326,558	0
Developmentally Disabled Education	35,240,611	0	35,240,611	0
County Schools Permanent Improvements	2,763,533	0	2,763,533	0
ADAMH Operations	6,574,555	0	6,574,555	0
Road and Bridge Repairs	12,265,771	0	12,265,771	0
Child Support Enforcement	212,575	0	212,575	0
Children's Services	2,994,668	0	2,994,668	0
Community Development	30,128	0	30,128	0
Community Safety Awareness	9,530	0	9,530	0
Computer Upgrades	788,262	0	788,262	0
Convention and Visitors Bureau	121,927	0	121,927	0
County Home Operations	1,147,927	0	1,147,927	0
Courthouse Security	1,233,836	0	1,233,836	0
Ditch Maintenance	8,648,197	0	8,648,197	0
Dog and Kennel	188,442	0	188,442	0
Drug Enforcement	1,184,432	0	1,184,432	0
Economic Development	307,568	0	307,568	0
Emergency Management and Planning	443,939	0	443,939	0
Law Library	12,020	0	12,020	0
Older Adult Services	1,972,901	0	1,972,901	0
Real Estate Assessments	6,931,328	0	6,931,328	0
Shelter Care and Youth Services	306,021	0	306,021	0
Sheriff Operations	1,660,869	0	1,660,869	0
Social Services	2,673,851	0	2,673,851	0
Transportation	4,456,861	0	4,456,861	0
Pension and OPEB Plans	4,008,255	502,570	4,510,825	0
Unclaimed Monies	439,574	0	439,574	0
Other Purposes	1,321,464	0	1,321,464	0
Unrestricted (Deficit)	(7,906,753)	29,898,966	21,992,213	(5,789,578)
Total Net Position	$181,733,692	$258,807,221	$440,540,913	$4,142,294

* 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, 2024

		Program Revenues		
Primary Government	Expenses	Charges for Services and Assessments	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government:				
Legislative and Executive	$44,993,945	$8,711,182	$200,024	$2,713,234
Judicial	16,673,184	2,796,733	3,773,651	0
Public Safety	35,289,299	7,510,982	5,075,622	0
Public Works	13,733,805	1,104,459	8,454,170	2,533,149
Health	32,346,985	719,866	12,117,573	50,000
Human Services	35,122,684	1,884,690	16,525,483	0
Economic Development and Assistance:				
Primary Government	1,563,269	32,946	918,764	0
External Government	2,938,227	74,719	2,666,079	0
Interest	1,030,874	0	0	0
Total Governmental Activities	183,692,272	22,835,577	49,731,366	5,296,383
Business-Type Activities				
Sewer	20,682,029	21,179,238	117,704	2,406,198
Water	10,980,004	15,783,384	0	3,549,115
Solid Waste	9,713,070	9,479,039	17,283	0
Total Business-Type Activities	41,375,103	46,441,661	134,987	5,955,313
Total Primary Government	$225,067,375	$69,277,238	$49,866,353	$11,251,696
Component Unit				
Medina County Port Authority	$1,975,346	$1,800,591	$0	$0

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 as Previously Reported

Change in Accounting Principle (See Note 3)

Restated Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Medina County Port Authority
($33,369,505)	$0	($33,369,505)	$0
(10,102,800)	0	(10,102,800)	0
(22,702,695)	0	(22,702,695)	0
(1,642,027)	0	(1,642,027)	0
(19,459,546)	0	(19,459,546)	0
(16,712,511)	0	(16,712,511)	0
(611,559)	0	(611,559)	0
(197,429)	0	(197,429)	0
(1,030,874)	0	(1,030,874)	0
(105,828,946)	0	(105,828,946)	0
0	3,021,111	3,021,111	0
0	8,352,495	8,352,495	0
0	(216,748)	(216,748)	0
0	11,156,858	11,156,858	0
(105,828,946)	11,156,858	(94,672,088)	0
0	0	0	(174,755)
15,256,870	0	15,256,870	0
17,215,037	0	17,215,037	0
2,321,602	0	2,321,602	0
3,869,339	0	3,869,339	0
531,734	0	531,734	0
1,351,543	0	1,351,543	0
306,609	0	306,609	0
1,574,900	0	1,574,900	0
1,547,734	0	1,547,734	0
1,302,543	0	1,302,543	0
3,299,322	0	3,299,322	0
18,639,896	0	18,639,896	0
29,110	0	29,110	0
18,629,851	0	18,629,851	0
3,223,222	0	3,223,222	0
6,441,288	0	6,441,288	0
9,183,556	40,762	9,224,318	70,761
0	303,824	303,824	0
0	29,363	29,363	0
4,035,488	90,562	4,126,050	0
108,759,644	464,511	109,224,155	70,761
2,930,698	11,621,369	14,552,067	(103,994)
184,783,341	248,577,883	433,361,224	4,246,288
(5,980,347)	(1,392,031)	(7,372,378)	0
178,802,994	247,185,852	425,988,846	4,246,288
$181,733,692	$258,807,221	$440,540,913	$4,142,294

Medina County, Ohio
Balance Sheet
Governmental Funds
December 31, 2024

	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	$32,603,562	$35,679,020	$3,789,006	$4,618,963	$1,114,995	$60,218,710	$138,024,256
Cash and Cash Equivalents:							
In Segregated Accounts	317,508	0	0	0	0	555,194	872,702
With Fiscal Agents	0	92,483	0	0	0	0	92,483
Materials and Supplies Inventory	96,215	23,591	0	0	0	399,473	519,279
Accrued Interest Receivable	1,248,762	0	0	0	0	0	1,248,762
Accounts Receivable	611,365	0	0	0	0	1,520,848	2,132,213
Intergovernmental Receivable	3,918,869	1,893,190	0	0	0	6,203,023	12,015,082
Interfund Receivable	2,405,176	5,461	0	0	0	3,905	2,414,542
Sales Taxes Receivable	3,085,464	0	0	3,079,279	0	0	6,164,743
Property and Other Taxes Receivable	16,331,285	19,068,244	0	0	0	9,990,234	45,389,763
Permissive Motor Vehicle License Taxes Receivable	0	0	0	0	0	258,945	258,945
Special Assessments Receivable	0	0	0	0	0	4,694,703	4,694,703
Leases Receivable	1,668,101	55,022	0	0	0	0	1,723,123
Loans Receivable	0	0	0	0	0	165,121	165,121
Loans Receivable from Component Unit	5,540,479	0	0	0	0	0	5,540,479
Interest Receivable from Component Unit	1,901,179	0	0	0	0	0	1,901,179
Restricted Assets:							
Equity in Pooled Cash and Cash Equivalents	439,574	0	0	0	0	0	439,574
Total Assets	$70,167,539	$56,817,011	$3,789,006	$7,698,242	$1,114,995	$84,010,156	$223,596,949
Liabilities							
Accounts Payable	$940,523	$213,327	$0	$0	$177,686	$1,654,756	$2,986,292
Contracts Payable	0	337,623	967,267	0	0	574,357	1,879,247
Accrued Wages and Benefits	923,699	231,641	0	0	127,923	295,074	1,578,337
Payroll Withholding Payable	733,354	231,190	0	0	128,500	263,265	1,356,309
Accrued Interest Payable	0	0	0	0	0	4,793	4,793
Matured Compensated Absences Payable	278	0	0	0	0	20,851	21,129
Interfund Payable	20,784	1,787	0	0	63,534	2,402,721	2,488,826
Intergovernmental Payable	319,923	129,391	1,643	4,934,709	249,242	163,496	5,798,404
Loans Payable	382,741	0	0	0	0	0	382,741
Unearned Revenue	0	0	2,820,096	0	0	0	2,820,096
Total Liabilities	3,321,302	1,144,959	3,789,006	4,934,709	746,885	5,379,313	19,316,174
Deferred Inflows of Resources							
Property Taxes	15,602,632	17,906,093	0	0	0	9,349,514	42,858,239
Leases	1,668,101	55,022	0	0	0	0	1,723,123
Unavailable Revenue	4,101,334	2,710,243	0	0	0	11,665,315	18,476,892
Total Deferred Inflows of Resources	21,372,067	20,671,358	0	0	0	21,014,829	63,058,254
Fund Balances							
Nonspendable	4,984,880	23,591	0	0	0	399,473	5,407,944
Restricted	0	34,977,103	0	2,763,533	368,110	53,484,217	91,592,963
Committed	0	0	0	0	0	563,877	563,877
Assigned	8,609,139	0	0	0	0	4,525,102	13,134,241
Unassigned (Deficit)	31,880,151	0	0	0	0	(1,356,655)	30,523,496
Total Fund Balances	45,474,170	35,000,694	0	2,763,533	368,110	57,616,014	141,222,521
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$70,167,539	$56,817,011	$3,789,006	$7,698,242	$1,114,995	$84,010,156	$223,596,949

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, 2024

Total Governmental Funds Balances		$141,222,521
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		117,664,659
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds:		
Delinquent Property Taxes	$2,405,815	
Charges for Services	117,199	
Fines, Forfeitures, and Settlements	1,456,973	
Intergovernmental	8,997,947	
Special Assessments	4,694,703	
Loan Interest from Component Unit	804,255	
Total		18,476,892
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	1,088,173	
Internal Balances	1,302,246	
Compensated Absences	30,360	
Pension Plans	269,671	
OPEB Plans	(22,694)	
Total		2,667,756
In the statement of activities, interest is accrued on outstanding debt, whereas in governmental fund, an interest expenditure is reported when due.		(78,199)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(31,819,513)	
Leases	(991,992)	
Subscriptions	(41,796)	
Compensated Absences	(15,538,383)	
Total		(48,391,684)
The net pension asset/liability is not due and payable in the current period; therefore, the asset/liability and related deferred inflows/outflows are not reported in governmental funds:		
Net Pension Asset	1,125,537	
Deferred Outflows - Pension	26,851,928	
Net Pension Liability	(80,466,666)	
Deferred Inflows - Pension	(920,912)	
Total		(53,410,113)
The net OPEB asset is not due and payable in the current period; therefore, the asset and related deferred inflows/outflows are not reported in governmental funds:		
Net OPEB Asset	2,882,718	
Deferred Outflows - OPEB	2,425,074	
Deferred Inflows - OPEB	(1,725,932)	
Total		3,581,860
Net Position of Governmental Activities		$181,733,692

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2024

	General	Achievement Center	Local Fiscal Recovery	School Sales Tax	Public Assistance	Other Governmental Funds	Total Governmental Funds
Revenues							
Property and Other Taxes	$15,809,691	$18,212,338	$0	$0	$0	$13,277,308	$47,299,337
Sales Taxes	18,639,896	29,110	0	18,629,851	0	0	37,298,857
Property Transfer Taxes	2,148,954	0	0	0	0	1,074,268	3,223,222
Permissive Motor Vehicle License Taxes	0	0	0	0	0	3,299,322	3,299,322
Charges for Services	11,112,607	0	0	0	0	7,306,981	18,419,588
Licenses and Permits	1,136,588	0	0	0	0	0	1,136,588
Fines, Forfeitures, and Settlements	432,569	0	0	0	0	679,665	1,112,234
Intergovernmental	6,912,346	6,625,862	4,574,546	0	6,568,485	35,180,408	59,861,647
Special Assessments	0	0	0	0	0	263,618	263,618
Investment Earnings/Interest	8,706,321	3,878	0	0	0	339,880	9,050,079
Lease Revenue	171,468	107,266	0	0	0	0	278,734
Rentals	48,359	0	0	0	0	290,935	339,294
Donations	20,752	6,862	0	0	4,694	462,775	495,083
Other	1,774,641	1,103,604	0	0	0	1,117,243	3,995,488
Total Revenues	66,914,192	26,088,920	4,574,546	18,629,851	6,573,179	63,292,403	186,073,091
Expenditures							
Current:							
General Government:							
Legislative and Executive	15,418,861	0	15,107	18,781,118	0	2,886,194	37,101,280
Judicial	11,539,449	0	21,250	0	0	3,935,276	15,495,975
Public Safety	24,731,724	0	768,744	0	0	8,215,844	33,716,312
Public Works	777,917	0	147,544	0	0	11,561,939	12,487,400
Health	0	24,334,396	0	0	0	7,186,678	31,521,074
Human Services	1,792,182	0	955,822	0	6,802,214	19,812,497	29,362,715
Economic Development and Assistance	120,000	0	0	0	0	1,443,024	1,563,024
Capital Outlay	0	0	0	0	0	7,603,424	7,603,424
Intergovernmental	272,148	0	2,666,079	0	0	0	2,938,227
Debt Service:							
Principal Retirement	191,701	496	0	0	0	1,550,765	1,742,962
Interest	14,431	9	0	0	0	1,058,968	1,073,408
Total Expenditures	54,858,413	24,334,901	4,574,546	18,781,118	6,802,214	65,254,609	174,605,801
Excess of Revenues Over (Under) Expenditures	12,055,779	1,754,019	0	(151,267)	(229,035)	(1,962,206)	11,467,290
Other Financing Sources (Uses)							
Sale of Capital Assets	8,445	0	0	0	0	0	8,445
Transfers In	91,307	0	0	0	191,675	2,659,461	2,942,443
Transfers Out	(4,327,924)	0	0	0	0	(614,519)	(4,942,443)
Total Other Financing Sources (Uses)	(4,228,172)	0	0	0	191,675	2,044,942	(1,991,555)
Net Change in Fund Balances	7,827,607	1,754,019	0	(151,267)	(37,360)	82,736	9,475,735
Fund Balances Beginning of Year	37,646,563	33,246,675	0	2,914,800	405,470	57,533,278	131,746,786
Fund Balances End of Year	$45,474,170	$35,000,694	$0	$2,763,533	$368,110	$57,616,014	$141,222,521

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, 2024

Net Change in Fund Balances - Total Governmental Funds		$9,475,735
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 depreciation/amortization exceeded capital outlay in the current period:		
Capital Assets Additions	$6,582,073	
Current Year Depreciation/Amortization	(13,489,427)	
Total		(6,907,354)
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.		(342,457)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:		
Delinquent Property Taxes	(2,021,426)	
Charges for Services	(11,682)	
Fines, Forfeitures, and Settlements	(103,123)	
Intergovernmental	1,112,307	
Special Assessments	1,400,326	
Loan Interest from Component Unit	133,477	
Total		509,879
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.		1,742,962
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due:		
Accrued Interest	2,550	
Amortization of Bond Premium	39,984	
Total		42,534
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.		(812,640)
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	(368,900)	
Internal Balances	299,858	
Compensated Absences	6,519	
Pension Plans	145,962	
OPEB Plans	(2,093)	
Total		81,346
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows:		
Pension	7,647,844	
OPEB	90,764	
Total		7,738,608
Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB liabilities/assets are reported as pension/OPEB expense in the statement of activities:		
Pension	(8,996,945)	
OPEB	399,030	
Total		(8,597,915)
Change in Net Position of Governmental Activities		$2,930,698

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, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Property and Other Taxes	$14,782,002	$14,815,048	$15,523,119	$708,071
Sales Taxes	17,709,309	17,748,899	18,597,191	848,292
Property Transfer Taxes	2,046,357	2,050,932	2,148,954	98,022
Charges for Services	11,072,772	11,344,873	11,129,661	(215,212)
Licenses and Permits	1,082,584	1,085,004	1,136,861	51,857
Fines, Forfeitures, and Settlements	379,801	380,650	398,843	18,193
Intergovernmental	6,951,627	7,041,496	7,143,959	102,463
Interest	6,167,352	6,181,139	6,476,561	295,422
Rentals	254,700	255,270	267,470	12,200
Donations	26,070	29,281	20,752	(8,529)
Other	1,706,949	1,741,501	1,774,641	33,140
Total Revenues	62,179,523	62,674,093	64,618,012	1,943,919
Expenditures				
Current:				
General Government:				
Legislative and Executive	14,836,512	16,087,278	14,618,716	1,468,562
Judicial	10,022,224	10,914,895	9,918,116	996,779
Public Safety	18,557,971	20,163,259	19,519,368	643,891
Public Works	810,721	865,399	809,373	56,026
Human Services	2,214,170	2,496,350	1,897,267	599,083
Economic Development and Assistance	110,243	120,000	120,000	0
Employee Fringe Benefits	10,650,508	11,580,714	11,087,892	492,822
Intergovernmental	320,484	348,847	275,898	72,949
Debt Service:				
Principal Retirement	191,701	191,701	191,701	0
Interest	14,431	14,431	14,431	0
Total Expenditures	57,728,965	62,782,874	58,452,762	4,330,112
Excess of Revenues Over (Under) Expenditures	4,450,558	(108,781)	6,165,250	6,274,031
Other Financing Sources (Uses)				
Sale of Capital Assets	8,445	8,445	8,445	0
Transfers In	91,307	91,307	91,307	0
Transfers Out	(12,029,872)	(12,029,872)	(4,327,924)	7,701,948
Total Other Financing Sources (Uses)	(11,930,120)	(11,930,120)	(4,228,172)	7,701,948
Net Change in Fund Balance	(7,479,562)	(12,038,901)	1,937,078	13,975,979
Fund Balance Beginning of Year	28,504,969	28,504,969	28,504,969	0
Prior Year Encumbrances Appropriated	2,684,284	2,684,284	2,684,284	0
Fund Balance End of Year	$23,709,691	$19,150,352	$33,126,331	$13,975,979

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, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Property and Other Taxes	$31,476,414	$31,479,049	$17,908,177	($13,570,872)
Sales Taxes	51,165	51,170	29,110	(22,060)
Charges for Services	2,636	2,637	1,500	(1,137)
Intergovernmental	11,314,469	11,315,416	6,437,249	(4,878,167)
Rentals	195,353	195,369	111,144	(84,225)
Donations	12,061	12,062	6,862	(5,200)
Other	1,939,757	1,939,918	1,103,604	(836,314)
Total Revenues	44,991,855	44,995,621	25,597,646	(19,397,975)
Expenditures				
Current:				
Health	29,991,174	29,997,831	21,068,713	8,929,118
Employee Fringe Benefits	4,305,796	4,306,752	3,853,338	453,414
Debt Service:				
Principal Retirement	496	496	496	0
Interest	9	9	9	0
Total Expenditures	34,297,475	34,305,088	24,922,556	9,382,532
Net Change in Fund Balance	10,694,380	10,690,533	675,090	(10,015,443)
Fund Balance Beginning of Year	32,140,990	32,140,990	32,140,990	0
Prior Year Encumbrances Appropriated	725,983	725,983	725,983	0
Fund Balance End of Year	$43,561,353	$43,557,506	$33,542,063	($10,015,443)

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, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	$2,765	$544,466	$118,984	($425,482)
Expenditures				
Current:				
General Government:				
Legislative and Executive	19,978	20,440	20,131	309
Judicial	28,102	28,752	28,317	435
Public Safety	1,016,629	1,040,126	1,024,419	15,707
Public Works	25,224	25,807	25,418	389
Human Services	822,515	841,525	828,817	12,708
Intergovernmental	13,016,097	13,316,935	13,115,834	201,101
Total Expenditures	14,928,545	15,273,585	15,042,936	230,649
Net Change in Fund Balance	(14,925,780)	(14,729,119)	(14,923,952)	(194,833)
Fund Balance Beginning of Year	12,733,270	12,733,270	12,733,270	0
Prior Year Encumbrances Appropriated	2,225,269	2,225,269	2,225,269	0
Fund Balance End of Year	$32,759	$229,420	$34,587	($194,833)

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, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Sales Taxes	$19,000,000	$19,000,000	$18,592,991	($407,009)
Expenditures				
Current:				
General Government:				
Legislative and Executive	3,852,004	19,000,000	18,653,682	346,318
Net Change in Fund Balance	15,147,996	0	(60,691)	(60,691)
Fund Balance Beginning of Year	4,679,654	4,679,654	4,679,654	0
Fund Balance End of Year	$19,827,650	$4,679,654	$4,618,963	($60,691)

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, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	$7,423,683	$7,610,491	$6,568,416	($1,042,075)
Donations	9,696	9,940	8,579	(1,361)
Other	39,753	40,753	35,173	(5,580)
Total Revenues	7,473,132	7,661,184	6,612,168	(1,049,016)
Expenditures				
Current:				
Human Services	5,388,765	5,525,439	4,719,609	805,830
Employee Fringe Benefits	2,669,559	2,711,435	2,324,650	386,785
Total Expenditures	8,058,324	8,236,874	7,044,259	1,192,615
Excess of Revenues Over (Under) Expenditures	(585,192)	(575,690)	(432,091)	143,599
Other Financing Sources (Uses)				
Transfers In	191,675	191,675	191,675	0
Transfers Out	(5,042)	(5,042)	0	5,042
Total Other Financing Sources (Uses)	186,633	186,633	191,675	5,042
Net Change in Fund Balance	(398,559)	(389,057)	(240,416)	148,641
Fund Balance Beginning of Year	257,056	257,056	257,056	0
Prior Year Encumbrances Appropriated	528,661	528,661	528,661	0
Fund Balance End of Year	$387,158	$396,660	$545,301	$148,641

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2024

	Business-Type Activities				Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Nonmajor Solid Waste Management	Total	
Assets					
Current Assets					
Equity in Pooled Cash and Cash Equivalents	$21,994,763	$8,299,780	$2,146,182	$32,440,725	$2,961,473
Cash and Cash Equivalents In Segregated Accounts	277,400	0	0	277,400	0
Materials and Supplies Inventory	363,249	297,950	1,256	662,455	0
Accounts Receivable	2,311,622	2,164,987	6,604	4,483,213	0
Interfund Receivable	74,284	0	0	74,284	0
Leases Receivable	0	0	1,144,457	1,144,457	0
Total Current Assets	25,021,318	10,762,717	3,298,499	39,082,534	2,961,473
Noncurrent Assets					
Restricted Assets:					
Net Pension Asset	102,455	36,074	10,103	148,632	7,213
Net OPEB Asset	243,977	85,907	24,054	353,938	17,180
Equity Interest in Joint Venture	0	6,346,245	0	6,346,245	0
Non-Depreciable Capital Assets	5,011,815	13,267,120	540,000	18,818,935	0
Depreciable Capital Assets, Net	150,292,164	113,794,396	10,642,809	274,729,369	0
Total Noncurrent Assets	155,650,411	133,529,742	11,216,966	300,397,119	24,393
Total Assets	180,671,729	144,292,459	14,515,465	339,479,653	2,985,866
Deferred Outflows of Resources					
Pension	2,331,550	872,404	354,623	3,558,577	231,996
OPEB	217,594	77,275	21,988	316,857	15,769
Total Deferred Outflows of Resources	2,549,144	949,679	376,611	3,875,434	247,765
Liabilities					
Current Liabilities					
Accounts Payable	1,269,434	963,404	66,441	2,299,279	66,187
Contracts Payable	0	0	594,343	594,343	0
Retainage Payable	277,400	0	0	277,400	0
Accrued Wages and Benefits	190,605	20,474	13,325	224,404	4,610
Payroll Withholding Payable	119,672	44,943	11,991	176,606	9,072
Intergovernmental Payable	102,127	28,208	3,268	133,603	757
Compensated Absences Payable	798,054	79,847	27,851	905,752	11,492
OWDA Loans Payable	2,141,473	2,115,870	233,216	4,490,559	0
OPWC Loans Payable	94,775	0	0	94,775	0
Claims Payable	0	0	0	0	1,515,337
Total Current Liabilities	4,993,540	3,252,746	950,435	9,196,721	1,607,455
Long-Term Liabilities (net of current portion)					
Compensated Absences Payable	1,621,907	203,836	83,547	1,909,290	18,868
OWDA Loans Payable	31,308,046	23,150,936	4,821,717	59,280,699	0
OPWC Loans Payable	999,186	0	0	999,186	0
Net Pension Liability	7,137,624	2,513,248	703,709	10,354,581	502,652
Total Long-Term Liabilities	41,066,763	25,868,020	5,608,973	72,543,756	521,520
Total Liabilities	46,060,303	29,120,766	6,559,408	81,740,477	2,128,975
Deferred Inflows of Resources					
Leases	0	0	1,144,457	1,144,457	0
Pension	132,230	12,455	8,327	153,012	6,228
OPEB	141,859	49,156	16,659	207,674	10,255
Total Deferred Inflows of Resources	274,089	61,611	1,169,443	1,505,143	16,483
Net Position					
Net Investment in Capital Assets	120,483,099	101,794,710	6,127,876	228,405,685	0
Restricted for Pension and OPEB Plans	346,432	121,981	34,157	502,570	24,393
Unrestricted	16,056,950	14,143,070	1,001,192	31,201,212	1,063,780
Total Net Position	$136,886,481	$116,059,761	$7,163,225	260,109,467	$1,088,173
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.				(1,302,246)	
Net position of business-type activities				$258,807,221	

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, 2024

	Business-Type Activities				
	Medina County Sewer District	Medina County Water District	Nonmajor Solid Waste Management	Total	Governmental Activities - Internal Service
Operating Revenues					
Charges for Services	$21,179,238	$15,783,384	$9,391,254	$46,353,876	$14,780,527
Other	81,705	8,857	0	90,562	40,000
Total Operating Revenues	21,260,943	15,792,241	9,391,254	46,444,438	14,820,527
Operating Expenses					
Personal Services	7,183,486	2,739,239	1,504,112	11,426,837	1,166,191
Materials and Supplies	2,492,477	1,071,533	22,026	3,586,036	524
Contractual Services	1,816,938	4,861,389	7,447,075	14,125,402	2,987,499
Claims	0	0	0	0	12,725,908
Other Operating Expenses	465,884	247,309	161,848	875,041	309,305
Depreciation	7,394,605	1,526,952	397,267	9,318,824	0
Total Operating Expenses	19,353,390	10,446,422	9,532,328	39,332,140	17,189,427
Operating Income (Loss)	1,907,553	5,345,819	(141,074)	7,112,298	(2,368,900)
Non-Operating Revenues (Expenses)					
Lease Revenue	0	0	87,785	87,785	0
Investment Earnings/Interest	0	0	40,762	40,762	0
Federal and State Subsidies	117,704	0	17,283	134,987	0
Equity Gain (Loss) in Joint Venture	0	303,824	0	303,824	0
Gain (Loss) on Disposal of Capital Assets	(81,779)	29,363	0	(52,416)	0
Interest Expense	(992,165)	(506,224)	(162,937)	(1,661,326)	0
Total Non-Operating Revenue (Expense)	(956,240)	(173,037)	(17,107)	(1,146,384)	0
Income (Loss) Before Capital Contributions and Transfers	951,313	5,172,782	(158,181)	5,965,914	(2,368,900)
Capital Contributions	2,406,198	3,549,115	0	5,955,313	0
Transfers In	0	0	0	0	2,000,000
Change in Net Position	3,357,511	8,721,897	(158,181)	11,921,227	(368,900)
Net Position Beginning of Year as Previously Reported	134,776,424	107,473,931	7,329,916	249,580,271	1,464,620
Change in Accounting Principle (See Note 3)	(1,247,454)	(136,067)	(8,510)	(1,392,031)	(7,547)
Restated Net Position Beginning of Year	133,528,970	107,337,864	7,321,406	248,188,240	1,457,073
Net Position End of Year	$136,886,481	$116,059,761	$7,163,225	260,109,467	$1,088,173
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.				(299,858)	
Change in net position of business-type activities				$11,621,369	

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2024

	Business-Type Activities				Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Nonmajor Solid Waste Management	Totals	
Increase (Decrease) in Cash and Cash Equivalents					
Cash Flows from Operating Activities					
Cash Received from Customers	$21,167,374	$15,611,101	$9,486,216	$46,264,691	$0
Cash Received from Interfund Services Provided	0	0	0	0	14,780,527
Other Cash Receipts	81,705	106,859	0	188,564	40,000
Cash Paid to Employees	(6,900,413)	(2,489,920)	(670,113)	(10,060,446)	(1,016,459)
Cash Paid to Suppliers for Goods and Services	(3,657,460)	(5,467,870)	(8,065,689)	(17,191,019)	(2,946,049)
Cash Paid for Claims	0	0	0	0	(12,552,197)
Other Cash Payments	(465,884)	(314,843)	(161,848)	(942,575)	(309,305)
Net Cash Provided by (Used for) Operating Activities	10,225,322	7,445,327	588,566	18,259,215	(2,003,483)
Cash Flows from Noncapital Financing Activities					
Receipts from Federal and State Subsidies	117,704	0	17,283	134,987	0
Lease Revenue	0	0	87,785	87,785	0
Lease Interest	0	0	40,762	40,762	0
Transfers In	0	0	0	0	2,000,000
Net Cash Provided by (Used for) Noncapital Financing Activities	117,704	0	145,830	263,534	2,000,000
Cash Flows from Capital and Related Financing Activities					
Sale of Capital Assets	41,915	29,368	0	71,283	0
Capital Contributions	1,005,147	972,112	0	1,977,259	0
Payments for Capital Acquisition	(8,488,565)	(15,282,263)	(274,720)	(24,045,548)	0
OWDA Loans Issued	1,765,825	8,181,368	0	9,947,193	0
Principal Paid on OWDA Loans	(2,232,781)	(2,522,006)	(226,413)	(4,981,200)	0
Interest Paid on OWDA Loans	(992,165)	(506,224)	(162,937)	(1,661,326)	0
Principal Paid on OPWC Loans	(94,772)	0	0	(94,772)	0
Net Cash Provided by (Used for) Capital and Related Financing Activities	(8,995,396)	(9,127,645)	(664,070)	(18,787,111)	0
Increase (Decrease) in Cash and Cash Equivalents	1,347,630	(1,682,318)	70,326	(264,362)	(3,483)
Cash and Cash Equivalents Beginning of Year	20,924,533	9,982,098	2,075,856	32,982,487	2,964,956
Cash and Cash Equivalents End of Year	$22,272,163	$8,299,780	$2,146,182	$32,718,125	$2,961,473

(continued)

Medina County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2024

	Business-Type Activities				Governmental Activities - Internal Service
	Medina County Sewer District	Medina County Water District	Nonmajor Solid Waste Management	Totals	
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities					
Operating Income (Loss)	$1,907,553	$5,345,819	($141,074)	$7,112,298	($2,368,900)
Adjustments:					
Depreciation	7,394,605	1,526,952	397,267	9,318,824	0
(Increase) Decrease in Assets:					
Materials and Supplies Inventory	(73,756)	42,541	2,363	(28,852)	0
Accounts Receivable	38,727	(172,283)	94,962	(38,594)	0
Interfund Receivable	(50,591)	0	0	(50,591)	0
Net Pension Asset	9,501	3,423	627	13,551	633
Net OPEB Asset	46,339	16,348	4,444	67,131	3,248
(Increase) Decrease in Deferred Outflows:					
Pension	790,741	411,155	271,709	1,473,605	191,539
OPEB	258,935	92,083	26,406	377,424	18,967
Increase (Decrease) in Liabilities:					
Accounts Payable	849,572	474,641	(10,279)	1,313,934	40,696
Contracts Payable	(45,222)	0	24,998	(20,224)	0
Accrued Wages and Benefits	52,042	7,046	3,445	62,533	1,099
Payroll Withholding Payable	(32,335)	(12,958)	(1,642)	(46,935)	(656)
Interfund Payable	0	(336)	0	(336)	0
Matured Compensated Absences Payable	(98)	0	0	(98)	0
Intergovernmental Payable	23,488	6,882	(16,059)	14,311	179
Compensated Absences Payable	291,121	47,757	40,383	379,261	6,519
Claims Payable	0	0	0	0	173,711
Net Pension Liability	685,504	243,993	56,989	986,486	47,028
Increase (Decrease) in Deferred Inflows:					
Pension	(1,575,128)	(467,038)	(130,463)	(2,172,629)	(93,238)
OPEB	(345,676)	(120,698)	(35,510)	(501,884)	(24,308)
Total Adjustments	8,317,769	2,099,508	729,640	11,146,917	365,417
Net Cash Provided by (Used for) Operating Activities	$10,225,322	$7,445,327	$588,566	$18,259,215	($2,003,483)

Noncash Activities:
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.

During 2024, the Medina County Sewer District received donated capital assets from developers in the amount of $1,401,051 and the Medina County Water District received donated capital assets from developers in the amount of $2,577,003. These amounts are included in capital contributions.

At December 31, 2024, the Medina County Sewer District had retainage payable related to the acquisition of capital assets of $277,400.

See accompanying notes to the basic financial statements

Medina County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2024

Assets	
Equity in Pooled Cash and Cash Equivalents	$39,342,829
Cash and Cash Equivalents in Segregated Accounts	3,280,248
Intergovernmental Receivable	4,750,815
Property and Other Taxes Receivable	338,199,806
Permissive Motor Vehicle License Taxes Receivable	76,718
Special Assessments Receivable	2,554,358
Total Assets	388,204,774
Liabilities	
Accounts Payable and Other Liabilities	823,661
Intergovernmental Payable	22,530,732
Total Liabilities	23,354,393
Deferred Inflows of Resources	
Property Taxes	320,560,834
Net Position	
Restricted for:	
Individuals, Organizations and Other Governments	$44,289,547

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, 2024

Additions	
Intergovernmental	$11,163,315
Amounts Received as Fiscal Agent	24,831,496
Licenses, Permits and Fees for Other Governments	685,850
Fines and Forfeitures for Other Governments and Individuals	101,243,493
Property Tax and Special Assessment Collections for Other Governments	300,735,673
Amounts Received for Others	14,165
Total Additions	438,673,992
Deductions	
Distributions of State Funds to Other Governments	11,189,486
Distributions as Fiscal Agent	23,607,557
Licenses, Permits and Fees Distributions to Other Governments	685,874
Fines and Forfeitures Distributions to Other Governments and Individuals	525,816
Property Tax and Special Assessment Distributions to Other Governments	312,194,848
Distributions to State	100,706,534
Total Deductions	448,910,115
Net Change in Fiduciary Net Position	(10,236,123)
Net Position Beginning of Year as Previously Reported	54,060,572
Change in Accounting Principle (See Note 3)	465,098
Restated Net Position Beginning of Year	54,525,670
Net Position End of Year	$44,289,547

See accompanying notes to the basic financial statements

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 composed 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 Mental Health and Recovery Board (MHRB), 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.

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 28.

Note 2 – Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

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 Workforce 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.

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.

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

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

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

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

Basis of Accounting

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

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

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

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, 2024, but which were levied to finance 2025 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. For reporting purposes, various custodial funds, utilized for internal control purposes, have been combined with the general fund. These custodial funds are not required to be budgeted and appropriated and therefore are not included in the Accountability and Compliance note (Note 4). The major documents prepared are the tax budget, the appropriation resolution and the certificate of estimated resources, which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount that the County Commissioners may appropriate.

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

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

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

The convention and visitors bureau and sheriff commissary special revenue funds do not have any budgetary activity in 2024; 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 2024, 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.

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.

STAR Ohio reserves the right to limit participant transactions to $250 million per day. Transactions in all of a participant's accounts will be combined for this purpose. Twenty-four hours advance notice to STAR Ohio is appreciated for purchases or redemptions of $100 million or more. For 2024, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates.

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 2024 amounted to $8,706,321 which includes $6,315,528 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 includes unclaimed monies legally required to be maintained until the end of a five-year holding period. Restricted assets in the proprietary funds represent amounts held in trust by the pension and OPEB plans for future benefits.

Inventory

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

Capital Assets

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

All capital assets (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 or amortized 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 and amortization are 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.

Deferred inflows of resources and deferred outflows of resources from the change in internal proportionate share related to pension and OPEB 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

For the County, compensated absences includes leave for which employees may receive cash payments when the leave is used for time off or receive cash payments for unused leave upon termination of employment. These payments could occur during employment or upon termination of employment. Compensated absences generally do not have a set payment schedule. The County does not offer noncash settlements. The County uses a first-in first-out flow assumption for compensated absences.

Liabilities should be recognized for leave that has not been used if the leave is attributable to services already rendered, the leave accumulates and is allowed to be carried over to subsequent years, and the leave is more likely than not to be used for time off or otherwise paid in cash. For the County, this leave includes sick and vacation time; however, the County also has certain compensated absences that are dependent upon the occurrence of a sporadic event that affects a relatively small proportion of employees. A liability for these types of leave is recognized when the leave commences. For the County, this type of leave includes bereavement leave, military leave, personal leave, on-the-job injury leave, and court leave. Holiday leave taken on a specific date, not at the discretion of the employee is recognized as a liability when used. The liability for compensated absences includes salary related payments, where applicable.

Liabilities for compensated absences are recognized in financial statements prepared using the economic resources measurement focus for leave that has not been used and leave that has been used but not yet paid or settled.

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

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. Restricted net position for pension and OPEB plans represent the corresponding restricted asset amounts held in trust by the pension and OPEB

plans for future benefits. Restricted net position for unclaimed monies represents amounts required to be maintained until the end of a five-year holding period offset by any estimated liability for payments to claimants. Net position restricted for other purposes included resources which will be used for delinquent tax collections, public safety, public works, and human services.

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

Fund Balance

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

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. Nonspendable fund balance in the general fund includes unclaimed monies legally required to be maintained until the end of a five-year holding period offset by any estimated liability for payments to claimants. It also includes the long-term amount of 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.

C***ommitted*** 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 2025's estimated revenues and appropriated budget.

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

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

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.

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 Fund Balance and Net Position

Change in Accounting Principles

For 2024, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections,* and related guidance from GASB Implementation Guide No. 2023-1, *Implementation Guidance Update — 2023*. The County also implemented Question 5.1 from GASB Implementation Guide No. 2021-1, *Implementation Guidance Update — 2021* and GASB Statement N0. 101, *Compensated Absences*.

GASB 100 will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision-useful, understandable, and comprehensive information for users about accounting changes and error corrections.

Question 5.1 from Implementation Guide 2021-1 addresses the collective significance of applying the capitalization threshold to individual items in a group of assets. The County reviewed its capital asset groupings and determined there were no asset groups where individually the assets were under the capitalization threshold yet were significant collectively.

The implementation of GASB Statement No. 100 and GASB Implementation Guides 2021-1 and 2023-1 did not have any effect on beginning net position/fund balance.

GASB 101 will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave. The effects of implementing the GASB pronouncement is shown on the table on the following page.

Restatement of Fund Balance and Net Position

At December 31, 2023, the County determined the courthouse commons project was completed and should have been reflected as a tangible capital asset rather than as construction in progress. This reclassification decreased governmental activities nondepreciable capital assets and increased depreciable capital assets, net by $32,195,981, respectively. This reclassification did not change total net position on the statement of net position.

For the County, GASB Statement No. 101 increased the compensated absences liability and the cumulative effects of compensated absence related expense on beginning net position as shown on the following table.

	12/31/2023 As Previously Reported	Change in Accounting Principles GASB 101	12/31/2023 As Restated/ Adjusted
Government-Wide			
Governmental Activities	$184,783,341	($5,980,347)	$178,802,994
Business-Type Activities	248,577,883	(1,392,031)	247,185,852
Total Primary Government	$433,361,224	($7,372,378)	$425,988,846
Discretely Presented Component Unit			
Medina County Port Authority	$4,246,288	$0	$4,246,288
Governmental Funds			
Major Funds:			
General	$37,646,563	$0	$37,646,563
Achievement Center	33,246,675	0	33,246,675
Local Fiscal Recovery	0	0	0
School Sales Tax	2,914,800	0	2,914,800
Public Assistance	405,470	0	405,470
Other Governmental Funds	57,533,278	0	57,533,278
Total Governmental Funds	$131,746,786	$0	$131,746,786
Proprietary Funds			
Enterprise Funds:			
Medina County Sewer District	$134,776,424	($1,247,454)	$133,528,970
Medina County Water District	107,473,931	(136,067)	107,337,864
Nonmajor - Solid Waste Management	7,329,916	(8,510)	7,321,406
Internal Service Elimination	(1,002,388)	0	(1,002,388)
Total Business-Type Activities	$248,577,883	($1,392,031)	$247,185,852
Internal Service Funds	$1,464,620	($7,547)	$1,457,073
Fiduciary Funds			
Custodial	$54,060,572	$465,098	$54,525,670

Note 4 – Accountability and Compliance

Accountability

The following funds had a deficit fund balance as of December 31, 2024:

Special Revenue Funds:	
Coronavirus Relief	$349,535
Ohio Criminal Justice Service	157,727
Safe Communities	3,907
Sheriff Special Projects	361,862
Title IV-D	4,312
Victim Assistance	6,505
Debt Service Fund:	
Special Assessment Bond Retirement	430,377
Capital Projects Fund:	
Highway ODOT	42,430

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

Compliance

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

Special Revenue Funds:	
Coronavirus Relief	$346,295
Ohio Criminal Justice Service	107,459
Safe Communities	8,331
Sheriff Special Projects	355,509
Title IV-D	74
Victim Assistance	9,314
Debt Service Fund:	
Special Assessment Bond Retirement	14,414

These cash deficits are a result of monies being expended with the expectation that the County will be reimbursed during 2025.

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

Note 5 – Budgetary Basis of Accounting

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

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

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

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

	Net Change in Fund Balance				
	General	Achievement Center	Local Fiscal Recovery	School Sales Tax	Public Assistance
GAAP Basis	$7,827,607	$1,754,019	$0	($151,267)	($37,360)
Net Adjustment for Revenue Accruals	(412,245)	(491,274)	(4,455,562)	(36,860)	39,058
Beginning Fair Value Adjustment for Investments	(3,458,392)	0	0	0	0
Ending Fair Value Adjustment for Investments	1,521,416	0	0	0	0
Beginning Unrecorded Cash	145,532	0	0	0	61
Ending Unrecorded Cash	(92,491)	0	0	0	(130)
Net Adjustment for Expenditure Accruals	(1,362,754)	368,587	(6,713,971)	127,436	199,019
Encumbrances	(2,231,595)	(956,242)	(3,754,419)	0	(441,064)
Budget Basis	$1,937,078	$675,090	($14,923,952)	($60,691)	($240,416)

Note 6 – Deposits and Investments

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;

2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days;

4. Bonds and other obligations of this state or the political subdivisions of this state, provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;

5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32;

6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in (1) or (2) above; commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided these investments are made only through eligible institutions;

7. The State Treasurer's investment pool (STAR Ohio);

8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value, within certain limitations;

9. Up to forty percent of the County's average portfolio, if training requirements have been met in either of the following:

    a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation, which mature within 270 days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate five percent of interim monies available for investment at the time of purchase.

    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, 2024, $732,536 of the County's total bank balance of $30,938,559 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 85 percent, resulting in the uninsured and uncollateralized balance.

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

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

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

At December 31, 2024, the County's Achievement Center special revenue fund had a cash balance of $92,483 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, 2024, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Standard & Poor's Rating	Percent of Total Investments
Amortized Cost:				
Commercial Paper	$5,972,420	Less than one year	A-1/A-1+	N/A
Net Asset Value Per Share:				
STAR Ohio	2,506,213	Less than one year	AAAm	N/A
Fair Value - Level 1 Inputs:				
Money Market Accounts	163,995	Less than one year	N/A	N/A
Fair Value - Level 2 Inputs:				
Federal National Mortgage Association Bonds	4,506,344	Less than one year	AA+	N/A
Federal Home Loan Bank Bonds	26,535,944	Less than five years	AA+	13.85 %
Federal Farm Credit Bank Bonds	50,372,578	Less than five years	AA+	26.29
Federal Home Loan Mortgage Corporation Bonds	5,677,354	Less than one year	AA+	N/A
Federal Agricultural Mortgage Corporation Bonds	16,508,594	Less than five years	AA+	8.62
Private Export Funding Corporation Bonds	2,761,730	Less than five years	AA+	N/A
Tennessee Valley Authority Power Bonds	1,127,172	Less than three years	AA+	N/A
Negotiable Certificates of Deposit	5,057,416	Less than five years	N/A	N/A
United States Treasury Notes	63,302,550	Less than five years	AA+	33.04
Foreign Holdings	1,723,850	Less than three years	N/A	N/A
Corporate Holdings	2,986,560	Less than one year	A-/AA+	N/A
Municipal Holdings	2,365,776	Less than two years	SP-1+/AAA	N/A
Total Investments	$191,568,496			

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, 2024. The money market accounts are measured at fair value and are valued using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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

Credit Risk The Standard & Poor's ratings of the County's investments are listed in the preceding table. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized statistical rating organization, 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 and the commercial paper be rated in the highest category at the time of purchase by at least two nationally recognized statistical rating organizations. 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 2024 for real and public utility property taxes represents collections of 2023 taxes.

2024 real property taxes were levied after October 1, 2024, on the assessed value as of January 1, 2024, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2024 real property taxes are collected in and intended to finance 2025.

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. 2024 public utility property taxes which became a lien December 31, 2023, are levied after October 1, 2024, and are collected in 2025 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2024, was $8.27 per $1,000 of assessed value. The assessed values of real and tangible personal property upon which 2024 property tax receipts were based are as follows:

Category	Assessed Value
Real Estate	
Residential/Agricultural	$6,300,076,300
Other Real Estate	1,058,163,490
Personal Property	
Public Utility	461,972,330
Total Valuation	$7,820,212,120

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, 2024, and for which there is an enforceable claim. In governmental funds, the portion of the receivable not levied to finance 2024 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 2024.

Note 9 – Receivables

Receivables at December 31, 2024, 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 $4,431,085 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is $100,937.

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 $7,435,000. The total amount contributed by the general fund of the County was $7,441,658 at December 31, 2024, 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, 2024, includes accumulated interest of $1,901,179, of which $1,362,910 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 $165,121, 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	$2,860,697
Gasoline Tax	1,550,178
Motor Vehicle License Registration	1,471,098
Casino Monies	1,333,382
Local Government	1,113,879
Transportation Program Grants	951,167
Achievement Center Grants	698,195
Child Support Enforcement Grants and Subsidies	492,300
Children's Services Grants and Subsidies	348,018
Coronavirus Relief Grants	346,296
Cents Per Gallon	233,232
Auto Title	200,513
Sheriff Department	151,559
Board of Elections	11,400
Office for Older Adults Grants	65,563
Municipal Fine Distribution	44,191
ADAMH Grants	43,728
Ohio Department of Transportation Grants and Subsidies	42,430
Miscellaneous	19,564
Victim Assistance Grants and Subsidies	13,173
Safe Communities Grants	12,642
Delinquent Advertising	4,700
Auto and Gas	3,032
Community Housing Improvement Grants and Subsidies	1,995
Community Safety Awareness Grants	1,979
Webcheck Grants	171
Total Governmental Activities	$12,015,082

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 $1,668,101 in the general fund, $55,022 in the achievement center special revenue fund, and $1,144,457 in the solid waste enterprise fund at December 31, 2024. These amounts represent the discounted future lease payments. This discount is being amortized using the interest method. For 2024, the County recognized lease revenue of $171,468 and interest revenue of $47,643 in the general fund, lease revenue of $107,266 and interest revenue of $3,878 in the achievement center fund, and lease revenue of $87,785 and interest revenue of $40,762 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; and a receivable from the City of Medina and receives quarterly payments of $18,610 related to the lease of office space, which commenced in 2024 for thirty-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:

	General		Achievement Center		Solid Waste	
Year	Principal	Interest	Principal	Interest	Principal	Interest
2025	$150,751	$54,678	$55,022	$550	$95,404	$37,642
2026	117,495	49,865	0	0	103,448	34,255
2027	26,923	47,517	0	0	111,936	30,586
2028	27,855	46,585	0	0	120,891	26,619
2029	28,820	45,620	0	0	130,334	22,339
2030-2034	159,780	212,420	0	0	582,444	39,791
2035-2039	189,429	182,771	0	0	0	0
2040-2044	224,580	147,619	0	0	0	0
2045-2049	266,255	105,945	0	0	0	0
2050-2054	315,662	56,538	0	0	0	0
2055-2057	160,551	6,939	0	0	0	0
Total	$1,668,101	$956,497	$55,022	$550	$1,144,457	$191,232

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 $1,456,973 as an accounts receivable related to opioid settlement monies in the OneOhio opioid special revenue fund in the accompanying financial statements. Collections of these settlement monies are expected to extend through 2038 with $1,284,115 not expected to be collected within one year of the date of the financial statements.

Note 10 – Tax Abatements

As of December 31, 2024, nine 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, thirteen subdivisions of the County have established Community Reinvestment Areas to provide property tax abatements to encourage revitalization of existing buildings and the construction of new structures. Abatements are obtained through application by the property owner, including proof that the improvements have been made. The amount of the abatement is a reduction in taxable assessed valuation.

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

Overlapping Government	Amount of 2024 Taxes Abated
Community Reinvestment Areas:	
City of Brunswick:	
Residential	$28,747
Commercial	163,408
City of Medina:	
Residential	1,743
Commercial	244,485
City of Wadsworth	65,987
Village of Seville	15,016
Granger Township	15,101
Hinckley Township	18,960
Liverpool Township	52,904
Montville Township	14,061
Sharon Township	34,608
Total Taxes Abated	$655,020

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 2024, 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:

	Limits of Coverage
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 2024, depending on the type of coverage the employee selects, the monthly premium paid by the County ranged

from $351 to $962 for single coverage, from $1,106 to $2,286 for single plus-one coverage, and from $1,386 to $3,400 for family coverage. Employee contributions ranged from $0 to $160 for single coverage, from $0 to $381 for single plus-one coverage, and from $0 to $600 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 $1,488,278 reported in the fund at December 31, 2024, 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 2023 and 2024 were as follows:

Year	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2023	$735,956	$12,368,787	$11,775,024	$1,329,719
2024	1,329,719	12,572,963	12,414,404	1,488,278

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 $27,059 reported in the fund at December 31, 2024, 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, 2024, 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 2023 and 2024 were:

Year	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2023	$20,162	$121,110	$129,365	$11,907
2024	11,907	152,945	137,793	27,059

Note 12 – Compensated Absences

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

Note 13 – Capital Assets

Capital asset activity for the year ended December 31, 2024, was as follows:

	Balance 1/1/2024	Additions	Deletions	Balance 12/31/2024
Governmental Activities:				
Nondepreciable Capital Assets:				
Land	$4,915,025	$0	($100,000)	$4,815,025
Construction in Progress	6,579,112	2,126,900	(2,595,251)	6,110,761
Total Nondepreciable Capital Assets	11,494,137	2,126,900	(2,695,251)	10,925,786
Depreciable/Amortizable Capital Assets:				
Tangible Assets:				
Buildings	94,719,414	51,087	(19,624)	94,750,877
Improvements Other Than Buildings	15,654,958	4,435,144	(159,351)	19,930,751
Equipment	24,283,716	1,480,915	(788,755)	24,975,876
Infrastructure:				
Bridges	29,068,679	524,423	0	29,593,102
Roads	35,328,183	0	0	35,328,183
Culverts	6,433,810	558,855	0	6,992,665
Signals	309,836	0	0	309,836
Total Tangible Assets	205,798,596	7,050,424	(967,730)	211,881,290
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
Total Lease Assets	1,693,168	0	0	1,693,168
Subscription Assets				
Intangible Right to Use - Software	1,200,187	0	0	1,200,187
Total Intangible Assets	2,893,355	0	0	2,893,355
Total Depreciable/Amortizable Capital Assets	208,691,951	7,050,424	(967,730)	214,774,645
Less Accumulated Depreciation/Amortization:				
Depreciation				
Buildings	(29,147,853)	(9,142,406)	9,130	(38,281,129)
Improvements Other Than Buildings	(2,973,136)	(636,159)	14,711	(3,594,584)
Equipment	(15,321,398)	(2,101,065)	701,432	(16,721,031)
Infrastructure:				
Bridges	(9,810,614)	(625,353)	0	(10,435,967)
Roads	(34,904,693)	(45,861)	0	(34,950,554)
Culverts	(1,695,013)	(151,162)	0	(1,846,175)
Signals	(309,816)	0	0	(309,816)
Total Depreciation	(94,162,523)	(12,702,006)	725,273	(106,139,256)
Amortization				
Intangible Right to Use:				
Lease Assets				
Intangible Right to Use Lease - Buildings	(353,189)	(135,595)	0	(488,784)
Intangible Right to Use Lease - Equipment	(175,958)	(71,878)	0	(247,836)
Total Lease Assets	(529,147)	(207,473)	0	(736,620)
Subscription Assets				
Intangible Right to Use - Software	(579,948)	(579,948)	0	(1,159,896)
Total Amortization	(1,109,095)	(787,421)	0	(1,896,516)
Total Accumulated Depreciation/Amortization	(95,271,618)	(13,489,427) *	725,273	(108,035,772)
Total Depreciable/Amortizable Capital Assets, Net	113,420,333	(6,439,003)	(242,457)	106,738,873
Governmental Activities Capital Assets, Net	$124,914,470	($4,312,103)	($2,937,708)	$117,664,659

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

	Depreciation	Lease Amortization	Subscription Amortization	Total
General Government:				
Legislative and Executive	$4,978,770	$116,275	$302,326	$5,397,371
Judicial	30,845	69,801	277,622	378,268
Public Safety	495,551	11,261	0	506,812
Public Works	1,502,215	0	0	1,502,215
Health	562,652	584	0	563,236
Human Services	5,131,973	9,552	0	5,141,525
Total	$12,702,006	$207,473	$579,948	$13,489,427

	Balance 1/1/2024	Additions	Deletions	Balance 12/31/2024
Business-Type Activities:				
Nondepreciable Capital Assets:				
Land	$1,046,532	$294,575	$0	$1,341,107
Construction in Progress	3,311,095	19,865,702	(5,698,969)	17,477,828
Total Nondepreciable Capital Assets	4,357,627	20,160,277	(5,698,969)	18,818,935
Depreciable Capital Assets:				
Buildings	18,622,819	55,455	0	18,678,274
Improvements Other Than Buildings	114,519,582	378,691	(136,315)	114,761,958
Equipment	6,900,654	1,509,470	(807,011)	7,603,113
Infrastructure:				
Sewer Lines	200,630,412	5,148,867	0	205,779,279
Water Lines	160,070,539	6,203,172	0	166,273,711
Total Depreciable Capital Assets	500,744,006	13,295,655	(943,326)	513,096,335
Accumulated Depreciation:				
Buildings	(11,583,773)	(369,257)	0	(11,953,030)
Improvements Other Than Buildings	(93,745,065)	(559,975)	31,569	(94,273,471)
Equipment	(3,672,390)	(1,521,243)	788,058	(4,405,575)
Infrastructure:				
Sewer Lines	(66,103,732)	(4,215,747)	0	(70,319,479)
Water Lines	(54,762,809)	(2,652,602)	0	(57,415,411)
Total Accumulated Depreciation	(229,867,769)	(9,318,824)	819,627	(238,366,966)
Depreciable Capital Assets, Net	270,876,237	3,976,831	(123,699)	274,729,369
Business-Type Activities Capital Assets, Net	$275,233,864	$24,137,108	($5,822,668)	$293,548,304

During the year, $1,401,051 in sewer lines and $2,577,003 in water lines were donated by developers. Capital contributions also include amounts for tap-in fees.

Note 14 – Long-Term Obligations

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

	Original Issue Year	Interest Rate	Issued Amount	Year of Maturity
Governmental Activities:				
General Obligation Bonds:				
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
Direct Placement:				
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:				
Medina County Sewer District:				
Reservoir Sewer Replacement	2005	3.81	1,215,095	2024
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
Hinckley WWTP Headworks and SD 9 Package Plan	2024	3.79	1,103,981	Not Finalized
Chippewa Lake WWTP Improvements	2024	0.00	1,204,020	Not Finalized

(continued)

	Original Issue Year	Interest Rate	Original Issue Amount	Year of Maturity
Business-Type Activities (continued):				
OWDA Loans from Direct Borrowings (continued):				
Medina County Water District:				
Water System Expansion	2004	4.65 %	4,167,015	2024
Waterline Extensions	2005	4.40	2,984,260	2024
Foskett/Station/Beck Roads Waterline	2005	4.40	1,241,324	2024
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	2041
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
Substation Road Water Storage Tank	2024	3.79	5,975,519	Not Finalized
Substation Road Water Main and Pump Station	2024	3.21	2,744,765	Not Finalized
Fenn and Marks Road Elevated Water Storage Tower	2024	3.53	6,008,281	Not Finalized
Solid Waste Management:				
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	2032
Residential Solid Waste Campus	2022	3.51	2,935,800	2043
OPWC Loans from Direct Borrowings:				
Medina County Sewer District:				
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

A schedule of changes in bonds and other long-term obligations of the County during 2024 is as follows:

	Balance 1/1/2024	Additions	Reductions	Balance 12/31/2024	Amount Due In One Year
Governmental Activities:					
General Obligation Bonds:					
2021 Courthouse Improvement Facility Bonds - Serial	$5,020,000	$0	$530,000	$4,490,000	$555,000
2021 Courthouse Improvement Facility Bonds - Term	25,705,000	0	0	25,705,000	0
Premium	1,279,497	0	39,984	1,239,513	0
Direct Placement:					
2016 Various Purpose - Serial	575,000	0	190,000	385,000	190,000
Total General Obligation Bonds	32,579,497	0	759,984	31,819,513	745,000
OPWC Loans from Direct Borrowings:					
Granger Road Bridge #4 Replacement	39,611	0	39,611	0	0
Seville Road and Lovers Lane Improvements	16,429	0	16,429	0	0
Spencer Lake Road Bridge No. 17 Replacement	25,650	0	25,650	0	0
River Styx Road Resurfacing	72,000	0	72,000	0	0
Substation Road Resurfacing	34,000	0	34,000	0	0
Lester Road Bridge No. 18 Replacement	25,750	0	25,750	0	0
Spieth Road Bridge No. 19 Replacement	25,000	0	25,000	0	0
Total OPWC Loans from Direct Borrowings	238,440	0	238,440	0	0
Leases	1,186,575	0	194,583	991,992	156,326
Subscriptions	631,735	0	589,939	41,796	41,796
Other Long-Term Liability:					
Compensated Absences	14,725,743	812,640	0	15,538,383	5,606,090
Net Pension Liability:					
OPERS	84,972,844	0	6,559,528	78,413,316	0
STRS	2,308,856	0	255,506	2,053,350	0
Total Net Pension Liability	87,281,700	0	6,815,034	80,466,666	0
Net OPEB Liability:					
OPERS	1,805,838	0	1,805,838	0	0
Total Governmental Activities	$138,449,528	$812,640	$10,403,818	$128,858,350	$6,549,212

	Balance 1/1/2024	Additions	Reductions	Balance 12/31/2024	Amount Due In One Year
Business-Type Activities:					
OWDA Loans from Direct Borrowings:					
Medina County Sewer District:					
Reservoir Sewer Replacement	$84,929	$0	$84,929	$0	$0
Valley City Sanitary Pump Station Replacement	244,347	0	94,774	149,573	98,700
Brunswick Sanitary Sewer Replacement	350,314	0	72,427	277,887	75,420
Sanitary Sewer Replacement	576,409	0	95,442	480,967	99,405
Sewer Replacement and Rehabilitation	717,335	0	75,540	641,795	77,754
Rustic Hills Sanitary Sewers	1,363,643	0	132,614	1,231,029	136,986
Poe Road Sewer Extension and Marks Road Lift Station	63,555	0	4,877	58,678	5,039
RCP Trunk Sewer Relining	152,245	0	11,166	141,079	11,421
Liverpool Digester	29,598,809	0	1,588,760	28,010,049	1,636,748
Medina Road (SR 18) Sanitary Sewer Replacement	764,889	557,824	72,252	1,250,461	0
Hinckley WWTP Headworks and SD 9 Package Plan	0	3,981	0	3,981	0
Chippewa Lake WWTP Improvements	0	1,204,020	0	1,204,020	0
Total Medina County Sewer District	33,916,475	1,765,825	2,232,781	33,449,519	2,141,473
Medina County Water District:					
Water System Expansion	90,316	0	90,316	0	0
Waterline Extensions	203,469	0	203,469	0	0
Foskett/Station/Beck Roads Waterline	89,939	0	89,939	0	0
State Route 18 Waterline Relocation	87,717	0	57,919	29,798	29,798
Waterline Extensions	188,473	0	124,243	64,230	64,230
Water Meters and Meter Shop	354,501	0	137,024	217,477	143,344
Hinckley Township Storage and Water Tank	635,929	0	203,639	432,290	211,866
Granger and Medina Townships Waterline	597,436	0	191,311	406,125	199,042
Hinckley Township Waterline and Ledge Road Pump	620,948	0	169,253	451,695	175,660
Chatham Township Waterlines	830,563	0	226,274	604,289	234,931
Plum Creek Waterline	206,159	0	42,623	163,536	44,385
Hinckley Waterline Phase 3	409,747	0	85,123	324,624	88,406
Westfield Center Water System Purchase	211,252	0	50,006	161,246	51,833
Westfield Center Water Plant Improvement	2,216,893	0	153,440	2,063,453	159,968
Hinckley Township Waterlines	1,422,617	0	111,294	1,311,323	114,590
Fenn Pearl Waterline Relocation and Tank Painting	1,458,678	0	100,334	1,358,344	102,929
Waterline Relocation and Route 162 Tower Painting	894,090	0	54,216	839,874	55,558
Sharon Township Water and Sewer Improvements	8,467,751	0	401,015	8,066,736	408,401
Medina Road State Route 18 Water Improvements	609,228	0	30,568	578,660	30,929
Advanced Metering Infrastructure System	11,738	2,138,457	0	2,150,195	0
Substation Road Water Storage Tank	0	3,769,634	0	3,769,634	0
Substation Road Water Main and Pump Station	0	2,097,427	0	2,097,427	0
Fenn and Marks Road Elevated Water Storage Tower	0	175,850	0	175,850	0
Total Medina County Water District	19,607,444	8,181,368	2,522,006	25,266,806	2,115,870
Solid Waste Management:					
Solid Waste District Building and Site Improvements	1,302,000	0	60,293	1,241,707	62,324
Building Renovation	791,596	0	36,776	754,820	37,401
Solid Waste Commercial Scales Replacement	251,950	0	25,966	225,984	26,452
Residential Solid Waste Campus	2,935,800	0	103,378	2,832,422	107,039
Total Solid Waste Management	5,281,346	0	226,413	5,054,933	233,216
Total OWDA Loans from Direct Borrowings	$58,805,265	$9,947,193	$4,981,200	$63,771,258	$4,490,559

(continued)

	Balance 1/1/2024	Additions	Reductions	Balance 12/31/2024	Amount Due In One Year
Business-Type Activities (continued):					
OPWC Loans from Direct Borrowings:					
Medina County Sewer District:					
Waterline Relocation	$169,183	$0	$24,169	$145,014	$24,170
Sewer Rehabilitation	221,400	0	18,450	202,950	18,450
Sewer Rehabilitation and Replacement	371,250	0	27,500	343,750	27,500
Sanitary Sewer Replacement	272,276	0	15,558	256,718	15,559
Sanitary Sewer Rehabilitation and Replacement	154,624	0	9,095	145,529	9,096
Total OPWC Loans from Direct Borrowings	1,188,733	0	94,772	1,093,961	94,775
Other Long-Term Liabilities:					
All Districts:					
Compensated Absences Payable	2,435,781	379,261	0	2,815,042	905,752
Net Pension Liability:					
Medina County Sewer District:					
OPERS	7,952,587	0	814,963	7,137,624	0
Medina County Water District:					
OPERS	2,832,428	0	319,180	2,513,248	0
Solid Waste District:					
OPERS	653,637	50,072	0	703,709	0
Total Net Pension Liability	11,438,652	50,072	1,134,143	10,354,581	0
Net OPEB Liability:					
Medina County Sewer District:					
OPERS	169,006	0	169,006	0	0
Medina County Water District:					
OPERS	60,193	0	60,193	0	0
Solid Waste District:					
OPERS	13,889	0	13,889	0	0
Total Net OPEB Liability	243,088	0	243,088	0	0
Total Business-Type Activities	$74,111,519	$10,376,526	$6,453,203	$78,034,842	$5,491,086

Loans reported in the enterprise funds will be paid from charges for services revenue in the enterprise funds. General obligation bonds will be retired from the general obligation debt service fund using general property tax revenue. Governmental OPWC loans were paid out of the auto and gas tax fund. Increases and decreases to compensated absences are presented net on the table above. There are no repayment schedules for the net pension and OPEB liabilities; however, employer contributions are made from the fund from which the employee is paid. 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 2.75 percent. Proceeds were used for jail and tuckpointing projects. The bonds will mature in 2026.

During 2021, the County issued $6,295,000 serial and $25,705,000 term general obligation courthouse facility improvement bonds at interest rates varying from 2.125 percent to 5 percent. Proceeds were 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.

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:

	Issue						
Year	$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
	$755,000	$800,000	$845,000	$2,755,000	$4,145,000	$4,940,000	$4,140,000
Stated Maturity	*12/1/2033*	*12/1/2035*	*12/1/2037*	*12/1/2041*	*12/1/2046*	*12/1/2051*	*12/1/2055*

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 $63,771,258 related to business-type activities contain provisions that in an event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which the charges remain unpaid, the County shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

The County's outstanding OPWC loans from direct borrowings of $1,093,961 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 in the amount of $21,821,240 for various sewer and water projects. Since the loan repayment schedule has not yet been finalized, a repayment schedule is not included in the schedule of debt service requirements. Until a final repayment schedule is available, the County is paying based on estimates.

The balance of these loans is as follows:

	Balance December 31, 2024	Lines of Credit
OWDA Loans Not Finalized:		
Medina County Sewer District:		
Medina Road (SR18) Sanitary Sewer Replacement	$1,250,461	$1,463,727
Hinckley WWTP Headworks and SD 9 Package Plan	3,981	1,103,981
Chippewa Lake WWTP Improvements	1,204,020	1,204,020
Total Medina County Sewer District	2,458,462	3,771,728
Medina County Water District:		
Advanced Metering Infrastructure System	2,150,195	3,320,947
Substation Road Water Storage Tank	3,769,634	5,975,519
Substation Road Water Main and Pump Station	2,097,427	2,744,765
Fenn and Marks Road Elevated Water Storage Tower	175,850	6,008,281
Total Medina County Water District	8,193,106	18,049,512
Total Loans Not Finalized	$10,651,568	$21,821,240

The County has pledged future sewer revenues net of expenditures to repay OWDA and OPWC loans. All the debt is payable solely from net revenues and is payable through 2040. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on the OWDA loans are expected to require 36 percent of net revenues and 16 percent of total gross revenues. The total principal and interest remaining to be paid on the loans is $38,954,531 (excluding loans not finalized). Principal and interest paid for the current year were $3,319,718, total net revenues were $9,302,158, and total gross revenues were $21,260,943.

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 44 percent of net revenues and 19 percent of total gross revenues. The total principal and interest remaining to be paid on the loans is $19,720,500 (excluding loans not finalized). Principal and interest paid for the current year were $3,028,230, total net revenues were $6,872,771, and total gross revenues were $15,792,241.

The County has pledged future solid waste revenues net of expenditures to repay OWDA loans. These loans are payable solely from net revenues and are payable through 2043. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on these loans are expected to require 152 percent of net revenues and 4 percent of total gross revenues. The total principal and interest remaining to be paid on the loan is $6,625,332. Principal and interest paid for the current year were $389,350, total net revenues were $256,193, and total gross revenues were $9,391,254.

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

Governmental Activities:

	General Obligation Bonds					
					From Direct Placement	
	Serial		Term		Serial	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	$555,000	$929,537	$0	$0	$190,000	$8,858
2026	585,000	901,788	0	0	195,000	4,583
2027	615,000	872,537	0	0	0	0
2028	645,000	841,788	0	0	0	0
2029	670,000	815,987	0	0	0	0
2030-2034	1,420,000	1,550,575	2,330,000	2,128,613	0	0
2035-2039	0	0	4,355,000	3,066,662	0	0
2040-2044	0	0	4,935,000	2,479,856	0	0
2045-2049	0	0	5,905,000	1,525,600	0	0
2050-2054	0	0	6,730,000	694,500	0	0
2055	0	0	1,450,000	36,250	0	0
Total	$4,490,000	$5,912,212	$25,705,000	$9,931,481	$385,000	$13,441

Business-Type Activities:

	From Direct Borrowings		
	OWDA Loans		OPWC Loans
	Principal	Interest	Principal
2025	$4,490,559	$1,504,508	$94,775
2026	4,411,925	1,360,989	94,773
2027	3,755,711	1,226,606	94,774
2028	3,467,151	1,116,961	94,772
2029	3,390,567	1,016,697	94,774
2030-2034	17,503,913	3,590,540	377,188
2035-2039	14,008,097	1,179,072	210,472
2040-2042	2,091,767	91,339	32,433
Total	$53,119,690	$11,086,712	$1,093,961

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 in the previous paragraph at December 31, 2024, are an overall debt margin of $165,795,803 and an unvoted debt margin of $49,992,621.

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/subscription 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:

	Leases		Subscriptions	
Year	Principal	Interest	Principal	Interest
2025	$156,326	$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	91,231	4,130	0	0
2030-2034	422,253	8,359	0	0
Total	$991,992	$41,899	$41,796	$1,580

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, 2024, $202,415,000 of these bonds had been issued. Of the $93,255,000 issued after December 31, 1995, $35,330,000 was still outstanding.

Note 16 – Contingent Liabilities

Grants

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

Litigation

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

Note 17 – Solid Waste Central Processing Facility

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

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, 2024, the County's equity interest in the Consortium was $6,346,245, 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 2024, the County contributed $82,742 to NOACA.

Medina County Family First Council

The mission of the Medina County Family First Council (Council) is dedicated to strengthening the Medina County community by coordinating and supporting health, human, and social services. The Council is made up of approximately 42 individuals from various organizations including 10 from the County. The Council's Board

exercises total control over the operations of the organization including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. During 2024, 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 composed 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 2024, 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 composed 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 2024, 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 composed 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 2024, the County did not contribute to the SAMWA COG.

Note 20 – Risk Sharing Pool

The County Risk Sharing Authority, Incorporated, (CORSA) is a risk sharing pool made up of 72 counties and 44 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 2024 was $654,968.

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 2024.

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 2024, the County contributed $15,000 to the general operations of the MMHA and committed an additional $1,870,000 in subgrant funding through the County’s ARPA grant to assist with creation of an emergency housing shelter, a permanent supportive housing project and specific programming.

Note 22 – Interfund Activity

Interfund Balances

During 2024, the general fund had an interfund receivable in the amount of $2,405,176. $1,125,000 of that balance represents manuscript debt that was issued by the county capital improvements fund. $1,256,148 represents advances to offset deficit cash. The remaining balances of $24,028, $5,461, $3,905, and $74,284 in

the general, achievement center, 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 Receivable				
Interfund Payable	General	Achievement Center	Other Governmental Funds	Medina County Sewer District	Total
General	$0	$5,461	$1,698	$13,625	$20,784
Achievement Center	0	0	136	1,651	1,787
Public Assistance	22,406	0	316	40,812	63,534
Other Governmental Funds	2,382,770	0	1,755	18,196	2,402,721
Total	$2,405,176	$5,461	$3,905	$74,284	$2,488,826

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 2024, there were payments of $250,000, resulting in a balance of $1,125,000 at December 31, 2024. 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, 2024, are $1,125,000 and $150,840, respectively.

Interfund Transfers

During 2024, the general fund transferred $191,675 to the public assistance fund, $2,136,249 to other governmental funds, and $2,000,000 to the self insurance healthcare internal service fund. Various funds transferred $91,307 to the general fund in order to move remaining balances out of closed grant years. The general obligation bond retirement fund transferred $316,884 to the county capital improvements fund to make payment for the manuscript debt. The emergency planning commission fund transferred $27,616 to the emergency management fund for the purpose of distributing monies for local emergency planning committee contracts, hazardous materials, and director vehicle payments. The ADAMH fund transferred $154,012 to the OneOhio opioid fund to move monies incorrectly received. The office for older adults fund transferred $24,700 to the county capital improvements fund for courthouse hearing loops. Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; to repay another fund for that fund's share of project expenditures; and to return money to the fund from which it was originally provided once a project is completed.

	Transfers Out		
Transfers In	General	Other Governmental Funds	Total
General	$0	$91,307	$91,307
Public Assistance	191,675	0	191,675
Other Governmental Funds	2,136,249	523,212	2,659,461
Internal Service	2,000,000	0	2,000,000
Total	$4,327,924	$614,519	$4,942,443

Internal Balances – Change in Proportionate Share

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

Balances related to the internal proportionate share for pension and OPEB at December 31, 2024, were as follows:

	Pension		OPEB	
	Deferred Outflows	Deferred Inflows	Deferred Outflows	Deferred Inflows
Governmental Activities	$8,224	$88,660	$0	$631
Business-Type Activities:				
Sewer	13,211	118,647	0	827
Water	68,426	8,027	656	0
Solid Waste	75,445	7,327	534	177
Self Insurance Healthcare	25,149	2,206	177	0
Workers' Compensation	37,721	3,309	268	0
Total Enterprise Funds/Business-Type Activities	219,952	139,516	1,635	1,004
Elimination from Proprietary Fund Statements	(131,292)	(131,292)	(1,004)	(1,004)
Total Business-Type	88,660	8,224	631	0
Total	$96,884	$96,884	$631	$631

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:

Fund Balances	General	Achievement Center	School Sales Tax	Public Assistance	Other Governmental Funds	Total
Nonspendable:						
Inventory	$96,215	$23,591	$0	$0	$399,473	$519,279
Loans Principal from Component Unit	4,449,091	0	0	0	0	4,449,091
Unclaimed Funds	439,574	0	0	0	0	439,574
Total Nonspendable	4,984,880	23,591	0	0	399,473	5,407,944
Restricted for:						
Developmentally Disabled Education	0	34,977,103	0	0	0	34,977,103
County Schools Permanent Improvements	0	0	2,763,533	0	0	2,763,533
Public Assistance	0	0	0	368,110	0	368,110
ADAMH Operations	0	0	0	0	6,482,335	6,482,335
Road and Bridge Repairs	0	0	0	0	10,438,830	10,438,830
Child Support Enforcement	0	0	0	0	170,713	170,713
Children's Services	0	0	0	0	2,332,860	2,332,860
Community Development Block Grant	0	0	0	0	12,269	12,269
Community Housing Improvement	0	0	0	0	15,864	15,864
Community Oriented Policing Services	0	0	0	0	5,231	5,231
Community Safety Awareness	0	0	0	0	7,551	7,551
Computer Upgrades	0	0	0	0	823,372	823,372
Convention and Visitors Bureau	0	0	0	0	121,927	121,927
County Home Operations	0	0	0	0	977,118	977,118
Courthouse Security	0	0	0	0	1,294,458	1,294,458
Ditch Maintenance	0	0	0	0	8,636,168	8,636,168
Dog and Kennel Operations	0	0	0	0	213,584	213,584
Delinquent Tax Collections	0	0	0	0	815,085	815,085
Drug Enforcement	0	0	0	0	973,582	973,582
Emergency Management	0	0	0	0	400,831	400,831
Emergency Planning Commission	0	0	0	0	75,755	75,755
Federal Law Enforcement	0	0	0	0	945,987	945,987
Indigent Guardianship	0	0	0	0	52,657	52,657
Juvenile Detention Center Donations	0	0	0	0	12,942	12,942
Law Library	0	0	0	0	27,789	27,789
Marriage License	0	0	0	0	7,681	7,681
Office for Older Adults	0	0	0	0	2,096,946	2,096,946
Opioid Settlement	0	0	0	0	1,029,123	1,029,123
Real Estate Assessment	0	0	0	0	7,018,098	7,018,098
Revolving Loan Program	0	0	0	0	307,568	307,568
Shelter Care and Youth Services	0	0	0	0	454,376	454,376
Sheriff Operations	0	0	0	0	714,882	714,882
Social Services Levy	0	0	0	0	174,813	174,813
Transportation Program	0	0	0	0	3,663,327	3,663,327
Webcheck Program	0	0	0	0	27,473	27,473
Debt Retirement	0	0	0	0	2,370,500	2,370,500
Capital Improvements	0	0	0	0	782,522	782,522
Total Restricted	0	34,977,103	2,763,533	368,110	53,484,217	91,592,963
Committed to:						
Capital Improvements	0	0	0	0	563,877	563,877
Assigned to:						
Purchases on Order:						
General Government	781,317	0	0	0	0	781,317
Public Safety	288,930	0	0	0	0	288,930
Public Works	24,676	0	0	0	0	24,676
Human Services	150,789	0	0	0	0	150,789
2025 Appropriations	7,363,427	0	0	0	0	7,363,427
Achievement Center Construction	0	0	0	0	4,525,102	4,525,102
Total Assigned	8,609,139	0	0	0	4,525,102	13,134,241
Unassigned (Deficit)	31,880,151	0	0	0	(1,356,655)	30,523,496
Total Fund Balances	$45,474,170	$35,000,694	$2,763,533	$368,110	$57,616,014	$141,222,521

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, 2024, 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, 2024, the County has paid Gilbane $28,990,599.

The amounts remaining on these contracts were encumbered at year end. The amounts of $586,659 and $528,040 in accounts payable and contracts payable, respectively, for governmental activities have been capitalized. Retainage payable of $277,400 in business-type activities 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:

Governmental Funds:	
General	$2,231,595
Achievement Center	956,242
Local Fiscal Recovery	3,754,419
Public Assistance	441,064
Other Governmental Funds	6,024,425
Enterprise Funds:	
Medina County Sewer District	480,423
Medina County Water District	537,635
Solid Waste Management	825,599
Internal Service Funds:	
Self Insurance Healthcare	1,000
Workers' Compensation	28,120
Total	$15,280,522

Note 25 – Defined Benefit Pension Plans

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

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

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

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

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

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

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

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, 2024, the Combined Plan was consolidated into the Traditional Pension Plan, as approved by the legislature in House Bill 33. The Traditional Pension Plan includes members of the legacy Combined Plan, a hybrid defined benefit/defined contribution plan which was closed to new members effective January 1, 2022. New members are no longer able to select the Combined Plan and current members are no longer able to make a plan change to the Combined Plan. The Combined Plan was consolidated into the Traditional Pension Plan effective January 1, 2024, as a separate division. No changes were made to the benefit design features of the Combined Plan as part of this consolidation so that members in this plan will experience no changes. The County's 2024 net pension liability (asset) for OPERS is measured as of December 31, 2023, and reflects the Traditional Plan and the Combined Plan as two separate plans. The County's 2025 financial statements will reflect the effects of the Combined Plan being consolidated into the Traditional Pension Plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

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

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to Final Average Salary (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

Traditional plan state and local 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 at retirement.

Law enforcement and public safety members who retire before meeting the age-and-years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

Combined plan members retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit.

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.

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 member's original 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.

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

	State and Local		
	Traditional	Combined	Law Enforcement
2024 Statutory Maximum Contribution Rates			
Employer	14.0 %	14.0 %	18.1 %
Employee *	10.0 %	10.0 %	**
2024 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 also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

*** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension; 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 2024, the County's contractually required contribution was $8,298,107 for the traditional plan, $238,959 for the combined plan and $233,827 for the member-directed plan. Of these amounts, $235,784 is reported as an intergovernmental payable for the traditional plan, $6,784 for the combined plan, and $5,861 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.

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. The calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of credited service. Effective August 1, 2023, any member can retire with unreduced benefits with 34 years of services credit at any age; or five years of service credit and age 65. Effective June 1, 2025 - July 1, 2027, any member can retire with unreduced benefits with 33 years of service credit at any age; or five years of service credit and age 65. Effective on or after August 1, 2027, any member can retire with unreduced benefits with 34 years of service credit at any age; or five years of service credit and age 65.

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. Effective July 1, 2023, a permanent 1 percent COLA of the base benefit was granted to eligible benefit recipients to begin on the anniversary of their retirement benefit in fiscal year 2024 as long as they retired prior to July 1, 2019.

Eligibility changes for DB Plan members who retire with actuarially reduced benefits effective August 1, 2023, can retire with 29 years of service credit at any age; or five years of service credit and age 60. Effective June 1, 2025 - July 1, 2027, retirement eligibility for reduced benefits is 28 years of service credit at any age; or five years of service credit and age 60. Effective on or after August 1, 2027, retirement eligibility for reduced benefits is 29 years of service credit at any age; or five years of service credit and age 60.

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.

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 2024 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2024, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was $211,063 for 2024. Of this amount, $5,098 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, 2023, and the net pension liability for STRS was measured as of June 30, 2024. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.33906229%	0.41451640%	0.01067141%	
Prior Measurement Date	0.32637561%	0.44693385%	0.01072144%	
Change in Proportionate Share	0.01268668%	-0.03241745%	-0.00005003%	
Proportionate Share of the:				
Net Pension Liability	$88,767,897	$0	$2,053,350	$90,821,247
Net Pension Asset	0	(1,274,169)	0	(1,274,169)
Pension Expense	10,173,284	107,994	116,965	10,398,243

2024 pension expense for the member-directed defined contribution plan was $200,868. The aggregate pension expense for all pension plans was $10,599,111 for 2024.

At December 31, 2024, 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	$1,450,838	$51,631	$129,307	$1,631,776
Changes of assumptions	0	47,287	94,629	141,916
Net difference between projected and actual earnings on pension plan investments	17,917,147	207,232	0	18,124,379
Changes in proportion and differences between County contributions and proportionate share of contributions	1,482,624	148,423	9,537	1,640,584
County contributions subsequent to the measurement date	8,298,107	238,959	106,608	8,643,674
Total Deferred Outflows of Resources	$29,148,716	$693,532	$340,081	$30,182,329
Deferred Inflows of Resources				
Differences between expected and actual experience	$0	$126,021	$1,125	$127,146
Changes of assumptions	0	0	71,229	71,229
Net difference between projected and actual earnings on pension plan investments	0	0	176,546	176,546
Changes in proportion and differences between County contributions and proportionate share of contributions	403,618	41,008	26,201	470,827
Total Deferred Inflows of Resources	$403,618	$167,029	$275,101	$845,748

$8,643,674 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 2025. 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:				
2025	$5,106,336	$46,799	($128,920)	$5,024,215
2026	6,458,273	72,178	186,441	6,716,892
2027	11,433,717	134,319	(54,146)	11,513,890
2028	(2,551,335)	(19,796)	(45,003)	(2,616,134)
2029	0	17,109	0	17,109
Thereafter	0	36,935	0	36,935
Total	$20,446,991	$287,544	($41,628)	$20,692,907

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, 2023, using the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 67:

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	2.75 percent	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation	2.75 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees (Current Year)	2.3 percent, simple through 2024, then 2.05 percent, simple	2.3 percent, simple through 2024, then 2.05 percent, simple
Post-January 7, 2013 Retirees (Prior Year)	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 2023, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Defined Contribution portfolio and the Health Care portfolio. The Defined Benefit portfolio contains the investment assets of 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 a gain of 11.2 percent for 2023.

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board 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 rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2023, 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	24.00%	2.85%
Domestic Equities	21.00	4.27
Real Estate	13.00	4.46
Private Equity	15.00	7.52
International Equities	20.00	5.16
Risk Parity	2.00	4.38
Other investments	5.00	3.46
Total	100.00%	

Discount Rate The discount rate used to measure the total pension liability was 6.9 percent for the Traditional Pension Plan, Combined Plan and Member-Directed 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 benefit 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	$139,744,522	$88,767,897	$46,370,158
OPERS Combined Plan	(771,001)	(1,274,169)	(1,670,501)

Actuarial Assumptions – STRS

Key methods and assumptions used in the June 30, 2024, actuarial valuation are presented as follows:

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, 2024, 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%	6.90%
International Equity	22.00	7.70
Alternatives	19.00	9.10
Fixed Income	22.00	4.50
Real Estate	10.00	5.10
Liquidity Reserves	1.00	2.40
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 2.4 percent, and is net of investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2024. 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, 2024. 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, 2024.

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	$3,312,416	$2,053,350	$988,399

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. 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. 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 and other eligible expenses. An OPERS vendor is available to assist with the selection of a health care program.

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 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.

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:

Age 65 or older Retirees Minimum of 20 years of qualifying service credit

Age 60 to 64 Retirees Based on the following age-and-service criteria:

Group A 30 years of total service with at least 20 years of qualified health care service credit;

Group B 31 years of total service credit with at least 20 years of qualified health care service credit; or

Group C 32 years of total service credit with at least 20 years of qualified health care service credit.

Age 59 or younger Based on the following age-and-service criteria:

Group A 30 years of qualified health care service credit;

Group B 32 years of qualified health care service credit at any age or 31 years of qualified heath care service credit and at least age 52; or

Group C 32 years of qualified health care service credit and at least age 55.

Retirees who do not 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, as summarized in the following table:

Group A	Group B	Group C
Age and Service Requirements	**Age and Service Requirements**	**Age and Service Requirements**
December 1, 2014 or Prior	***December 1, 2014 or Prior***	***December 1, 2014 or Prior***
Any Age with 10 years of service credit	Any Age with 10 years of service credit	Any Age with 10 years of service credit
January 1, 2015 through December 31, 2021	***January 1, 2015 through December 31, 2021***	***January 1, 2015 through December 31, 2021***
Age 60 with 20 years of service credit or Any Age with 30 years of service credit	Age 52 with 31 years of service credit or Age 60 with 20 years of service credit or Any Age with 32 years of service credit	Age 55 with 32 years of service credit or Age 60 with 20 years of service credit

See the Age and Service Retirement section of the OPERS ACFR for a description of Groups A, B and C.

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.

The base allowance is determined by OPERS and is currently $1,200 per month for non-Medicare retirees and $350 per month for Medicare retirees. The retiree receives a percentage of the base allowance, calculated based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance for both non-Medicare and Medicare retirees.

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.

Participants in the Member-Directed Plan have access to the Connector and have a separate health care funding mechanism. A portion of employer contributions for these participants is allocated to a retiree medical account (RMA). Members who elect the Member-Directed Plan after July 1, 2015, will vest in the RMA over 15 years at a rate of 10 percent each year starting with the sixth year of participation. Members who elected the Member-Directed Plan prior to July 1, 2015, vest in the RMA over a five-year period at a rate of 20 percent per year. Upon separation or retirement, participants may use vested RMA funds for reimbursement of qualified medical expenses.

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 2024, 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 2024, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan. Beginning July 1, 2022, there was a two percent allocation to health care for the Combined Plan which has continued through 2024. 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 2024 was 4.0 percent. Effective July 1, 2022, a portion of the health care rate was funded with reserves which has continued through 2024.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was $102,749 for 2024. Of this amount, $1,131 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.

Medicare Part D is a federal program to help cover the costs of prescription drugs for Medicare beneficiaries. This program allows STRS Ohio to recover part of the cost for providing prescription coverage since all eligible STRS Ohio health care plans include creditable prescription drug coverage.

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, 2024, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB liability (asset) and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2022, rolled forward to the measurement date of December 31, 2023, 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, 2024, 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:

	OPERS	STRS	Total
Proportion of the Net OPEB Asset:			
Current Measurement Date	0.33619519%	0.01067140%	
Prior Measurement Date	0.32495961%	0.01072144%	
Change in Proportionate Share	0.01123558%	-0.00005004%	
Proportionate Share of the Net OPEB (Asset)	($3,034,239)	($202,417)	($3,236,656)
OPEB Expense	(398,601)	(45,773)	(444,374)

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	$0	$8,800	$8,800
Changes of assumptions	781,166	24,914	806,080
Net difference between projected and actual earnings on OPEB plan investments	1,822,236	0	1,822,236
Changes in proportionate share and difference between County contributions and proportionate share of contributions	0	431	431
County contributions subsequent to the measurement date	102,749	0	102,749
Total Deferred Outflows of Resources	$2,706,151	$34,145	$2,740,296
Deferred Inflows of Resources			
Differences between expected and actual experience	$431,859	$21,814	$453,673
Changes of assumptions	1,304,329	91,288	1,395,617
Net difference between projected and actual earnings on OPEB plan investments	0	8,691	8,691
Changes in proportionate share and difference between County contributions and proportionate share of contributions	73,157	833	73,990
Total Deferred Inflows of Resources	$1,809,345	$122,626	$1,931,971

$102,749 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as an increase to the net OPEB asset in the year ending December 31, 2025. 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:			
2025	($124,998)	($31,191)	($156,189)
2026	115,910	(13,628)	102,282
2027	1,418,449	(17,512)	1,400,937
2028	(615,304)	(16,279)	(631,583)
2029	0	(13,186)	(13,186)
Thereafter	0	3,315	3,315
Total	$794,057	($88,481)	$705,576

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 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 the System and plan members. 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	5.70 percent
Prior Year Single Discount Rate	5.22 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	3.77 percent
Prior Year Municipal Bond Rate	4.05 percent
Health Care Cost Trend Rate	5.5 percent, initial
	3.50 percent, ultimate in 2038
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.

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

During 2023, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Defined Contribution portfolio and the Health Care portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a gain of 14.0 percent for 2023.

The allocation of investment assets within the Health Care portfolio is approved by the Board 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 benefits provided through the defined benefit pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care portfolio's target asset allocation as of December 31, 2023, 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	37.00%	2.82%
Domestic Equities	25.00	4.27
Real Estate Investment Trust	5.00	4.68
International Equities	25.00	5.16
Risk Parity	3.00	4.38
Other investments	5.00	2.43
Total	100.00%	

Discount Rate A single discount rate of 5.70 percent was used to measure the total OPEB liability on the measurement date of December 31, 2023; however, the single discount rate used at the beginning of the year was 5.22 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) a 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 the actuarial assumed rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 3.77 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 the year 2070. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2070, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 5.70 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 4.70 percent) or one-percentage-point higher (6.70 percent) than the current rate:

	1% Decrease (4.70%)	Current Discount Rate (5.70%)	1% Increase (6.70%)
County's proportionate share of the net OPEB liability (asset)	$1,667,528	($3,034,239)	($6,928,983)

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability 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 with changes over several years built into that assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2024 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 care cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB (asset)	($3,160,235)	($3,034,239)	($2,891,279)

Actuarial Assumptions – STRS

Key methods and assumptions used in the June 30, 2024, actuarial valuation are presented as follows:

	June 30, 2024	June 30, 2023
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	7.50 percent initial
	3.94 percent ultimate	4.14 percent ultimate
Medicare	-112.22 percent initial	-10.94 percent initial
	3.94 percent ultimate	4.14 percent ultimate
Prescription Drug		
Pre-Medicare	8.00 percent initial	-11.95 percent initial
	3.94 percent ultimate	4.14 percent ultimate
Medicare	-15.14 percent initial	1.33 percent initial
	3.94 percent ultimate	4.14 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, 2024. 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, 2024. 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, 2024.

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, 2024, 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)	($164,578)	($202,417)	($235,344)

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB (asset)	($237,568)	($202,417)	($160,141)

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 – Medina County Port Authority

Description of the Reporting Entity

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

Summary of Significant Accounting Policies

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

Restricted Cash

Under the 2020 Revenue Refunding Bonds Trust Indentures, the Port Authority will cause the Bond Reserve Fund to be funded with the proceeds of each of the debt issuances in an amount equal to the Bond Reserve Requirement of the Series 2020 Refunding Bonds, respectively. The Trustee is authorized to draw on the Bond Reserve Fund to the extent necessary to provide moneys sufficient to pay Bond Service Charges on any Interest Payment Date or Principal Payment Date, as applicable. The County has agreed, subject to appropriation, to reinstate the Bond Reserve Fund after any draw to pay Bond Service Charges from available non-tax revenues of the County pursuant to a Bond Reserve Fund Non-Tax Revenue Contribution Agreements 2022 Series). As of 2024, the carrying amount of the Bond Reserve Fund ($174,922) 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. This project was completed and all funds were expended in 2024.

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 $300,802. 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, 2024, the Port Authority investments are in the Morgan Stanley Institutional Liquidity Treasury Security Institute Fund with a measurement value of $1,088,754. The difference as compared to the carrying value represents outstanding reconciling items cleared in the subsequent year.

Estimates

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

Property, Plant, Equipment and Depreciation

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

Fiber Network	30 Years
Equipment	10 Years

Capital Assets

Capital asset activity for the year ended December 31, 2024 was as follows:

	Balance 01/01/24	Additions	Deletions	Balance 12/31/24
Capital Assets being depreciated/amortized:				
Construction in Progress	$3,054,280	$0	($3,054,280)	$0
Capital Assets being depreciated/amortized:				
Fiber Network	17,172,984	1,267,608	0	18,440,592
Equipment	2,297,828	1,826,421	0	4,124,249
Intangible Right to Use Lease - Fiber Network	60,702	0	(60,702)	0
Total Capital Asset being depreciated/amortized	19,531,514	3,094,029	(60,702)	22,564,841
Accumulated Depreciation/Amortization:				
Fiber Network	(3,760,530)	(615,665)	0	(4,376,195)
Equipment	(431,341)	(320,655)	0	(751,996)
Intangible Right to Use Lease - Fiber Network	(46,996)	(13,706)	60,702	0
Total Accumulated Depreciation/Amortization	(4,238,867)	(950,026)	60,702	(5,128,191)
Capital Assets being depreciated, net	15,292,647	2,144,003	0	17,436,650
Total Capital Assets being depreciated/amortized, net	$18,346,927	$2,144,003	($3,054,280)	$17,436,650

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 $25,132. This amount represents the discounted future monthly lease payments. The discount is being amortized using the straight-line method. For 2024, the Port Authority reported lease revenue of $20,790 and interest revenue of $503.

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

	Principal	Interest	Total
2025	$12,216	$284	$12,500
2026	7,651	149	7,800
2027	5,265	34	5,299
Total	$25,132	$467	$25,599

Long-Term Obligations

On September 30, 2020, the Medina County Port Authority issued $9,990,000 of Development Revenue Refunding Bonds, Series 2020A and Recovery Zone Facility Refunding Bonds, Series 2020B. The bonds were issued to refund $3,865,000 of Taxable Development Revenue Bonds, Series 2010A and $6,415,000 of Development Revenue Bonds, Series 2010B. The bonds were issued for an eleven year period with final maturity December 31, 2030 and interest rate of 1.690 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 $1,901,179. 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, 2024 consisted of the following:

Issuance	Balance January 1, 2024	Additions	Deletions	Balance December 31, 2024	Amount Due In One Year
Refunding Revenue Bonds	$8,545,000	$0	$1,110,000	$7,435,000	$1,145,000
County Loan Payable	7,249,032	192,626	0	7,441,658	0
Lease Payable	13,921	0	13,921	0	0
Total	$15,807,953	$192,626	$1,123,921	$14,876,658	$1,145,000

The annual requirements to retire debt are as follows:

	Principal	Interest	Total
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	1,300,000	39,627	1,339,627
2030	1,340,000	17,228	1,357,228
Total	$7,435,000	$425,068	$7,860,068

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 $7,435,000 in general obligation bonds. Current year principal and interest payments, as a percentage of net customer revenues, on all revenue bonds were 106 percent. The total principal and interest remaining to be paid on all revenue bonds is $7,860,068. Principal and interest paid for the current year and total net available revenue were $1,251,374 and $1,180,111, respectively.

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	$8,025,000

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 **

	2024	2023	2022	2021
County's Proportion of the Net Pension Liability	0.33906229%	0.32637561%	0.33821335%	0.33877888%
County's Proportionate Share of the Net Pension Liability	$88,767,897	$96,411,496	$29,425,931	$50,165,777
County's Covered Payroll	$54,109,761	$49,295,437	$47,077,426	$46,820,283
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	164.05%	195.58%	62.51%	107.15%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	79.01%	75.74%	92.62%	86.88%

* 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.

2020	2019	2018	2017	2016	2015
0.33413359%	0.35187971%	0.35692566%	0.37261861%	0.36355319%	0.36848357%
$66,043,774	$96,372,720	$55,994,717	$84,615,350	$62,971,995	$44,443,236
$46,745,305	$46,224,319	$45,852,644	$46,736,353	$44,007,398	$44,007,573
141.28%	208.49%	122.12%	181.05%	143.09%	100.99%
82.17%	74.70%	84.66%	77.25%	81.08%	86.45%

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 Seven Years (1) **

	2024	2023	2022	2021
County's Proportion of the Net Pension Asset	0.41451640%	0.44693385%	0.46981231%	0.44447832%
County's Proportionate Share of the Net Pension Asset	$1,274,169	$1,053,376	$1,851,086	$1,283,047
County's Covered Payroll	$1,907,717	$2,084,207	$2,117,786	$1,966,971
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	-66.79%	-50.54%	-87.41%	-65.23%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	144.55%	137.14%	169.88%	157.67%

(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.

2020	2019	2018
0.43616497%	0.45107062%	0.44964920%
$909,508	$504,397	$612,121
$1,974,514	$1,929,193	$1,841,538
-46.06%	-26.15%	-33.24%
145.28%	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 *

	2024	2023	2022	2021
County's Proportion of the Net Pension Liability	0.01067141%	0.01072144%	0.01059787%	0.01056333%
County's Proportionate Share of the Net Pension Liability	$2,053,350	$2,308,856	$2,355,920	$1,350,617
County's Covered Payroll	$1,481,136	$1,448,127	$1,377,774	$1,303,446
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	138.63%	159.44%	170.99%	103.62%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.50%	80.00%	78.90%	87.80%

* 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.

2020	2019	2018	2017	2016	2015
0.01072516%	0.01041663%	0.01068164%	0.01092012%	0.01125483%	0.01196438%
$2,595,107	$2,303,575	$2,348,653	$2,594,098	$3,767,328	$3,306,603
$1,294,359	$1,222,952	$1,214,323	$1,200,536	$1,184,221	$1,248,286
200.49%	188.36%	193.41%	216.08%	318.13%	264.89%
75.50%	77.40%	77.30%	75.30%	66.80%	72.10%

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 Eight Years (1) **

	2024	2023	2022	2021
County's Proportion of the Net OPEB Asset/Liability	0.33619519%	0.32495961%	0.33628472%	0.33648912%
County's Proportionate Share of the:				
Net OPEB Asset	$3,034,239	$0	$10,532,951	$5,994,822
Net OPEB Liability	0	2,048,926	0	0
County's Covered Payroll	$57,674,206	$52,802,069	$50,405,912	$50,024,579
County's Proportionate Share of the Net OPEB (Asset)/Liability as a Percentage of its Covered Payroll	-5.26%	3.88%	-20.90%	-11.98%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	107.76%	94.79%	128.23%	115.57%

(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.

2020	2019	2018	2017
0.33207769%	0.34979672%	0.35362600%	0.36867740%
$0	$0	$0	$0
45,868,557	45,605,236	38,401,178	37,237,670
$49,975,319	$49,440,487	$48,968,982	$49,926,704
91.78%	92.24%	78.42%	74.58%
47.80%	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 Eight Fiscal Years (1) **

	2024	2023	2022	2021
County's Proportion of the Net OPEB Asset/Liability	0.01067140%	0.01072144%	0.01059787%	0.01056333%
County's Proportionate Share of the:				
Net OPEB Asset	$202,417	$208,518	$274,413	$222,718
Net OPEB Liability	0	0	0	0
County's Covered Payroll	$1,481,136	$1,448,127	$1,377,774	$1,303,446
County's Proportionate Share of the Net OPEB (Asset)/Liability as a Percentage of its Covered Payroll	-13.67%	-14.40%	-19.92%	-17.09%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	158.00%	168.50%	230.70%	174.70%

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

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

See accompanying notes to the required supplementary information.

2020	2019	2018	2017
0.01072516%	0.01041663%	0.01068164%	0.01092012%
$188,494	$172,525	$171,644	$0
0	0	0	426,063
$1,294,359	$1,222,952	$1,214,323	$1,200,536
-14.56%	-14.11%	-14.13%	35.49%
182.10%	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)

	2024	2023	2022	2021
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	$8,298,107	$7,832,691	$7,120,878	$6,798,466
Contributions in Relation to the Contractually Required Contribution	(8,298,107)	(7,832,691)	(7,120,878)	(6,798,466)
Contribution Deficiency (Excess)	$0	$0	$0	$0
County Covered Payroll	$57,482,779	$54,109,761	$49,295,437	$47,077,426
Pension Contributions as a Percentage of Covered Payroll	14.44%	14.48%	14.45%	14.44%
Net Pension Asset - Combined Plan				
Contractually Required Contribution	$238,959	$228,926	$291,789	$296,490
Contributions in Relation to the Contractually Required Contribution	(238,959)	(228,926)	(291,789)	(296,490)
Contribution Deficiency (Excess)	$0	$0	$0	$0
County Covered Payroll	$1,991,325	$1,907,717	$2,084,207	$2,117,786
Pension Contributions as a Percentage of Covered Payroll	12.00%	12.00%	14.00%	14.00%
Net OPEB Liability - OPEB Plan (1)				
Contractually Required Contribution	$102,749	$92,329	$56,897	$48,428
Contributions in Relation to the Contractually Required Contribution	(102,749)	(92,329)	(56,897)	(48,428)
Contribution Deficiency (Excess)	$0	$0	$0	$0
County Covered Payroll (2)	$61,398,324	$57,674,206	$52,802,069	$50,405,912
OPEB Contributions as a Percentage of Covered Payroll	0.17%	0.16%	0.11%	0.10%

(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.

2020	2019	2018	2017	2016	2015
$6,753,018	$6,729,402	$6,654,454	$6,140,317	$5,786,236	$5,442,975
(6,753,018)	(6,729,402)	(6,654,454)	(6,140,317)	(5,786,236)	(5,442,975)
$0	$0	$0	$0	$0	$0
$46,820,283	$46,745,305	$46,224,319	$45,852,644	$46,736,353	$44,007,398
14.42%	14.40%	14.40%	13.39%	12.38%	12.37%
$275,376	$276,432	$270,087	$239,400	$234,309	$208,042
(275,376)	(276,432)	(270,087)	(239,400)	(234,309)	(208,042)
$0	$0	$0	$0	$0	$0
$1,966,971	$1,974,514	$1,929,193	$1,841,538	$1,952,575	$1,733,683
14.00%	14.00%	14.00%	13.00%	12.00%	12.00%
$49,493	$50,220	$51,479	$524,208	$1,023,290	
(49,493)	(50,220)	(51,479)	(524,208)	(1,023,290)	
$0	$0	$0	$0	$0	
$50,024,579	$49,975,319	$49,440,487	$48,968,982	$49,926,704	
0.10%	0.10%	0.10%	1.07%	2.05%	

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

	2024	2023	2022	2021
Net Pension Liability				
Contractually Required Contribution	$211,063	$198,269	$194,704	$187,827
Contributions in Relation to the Contractually Required Contribution	(211,063)	(198,269)	(194,704)	(187,827)
Contribution Deficiency (Excess)	$0	$0	$0	$0
County Covered Payroll (1)	$1,507,590	$1,416,210	$1,390,744	$1,341,625
Pension Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%

(1) Although the covered payroll for the net OPEB liability is the same as the net pension liability, there were no OPEB related required contributions for 2015-2024 STRS did not allocate any employer contributions to postemployment health care; therefore, there is no required supplementary information to present related to the statutorily established employer contribution requirements for the net OPEB liability.

See accompanying notes to the required supplementary information.

2020	2019	2018	2017	2016	2015
$184,594	$172,742	$176,302	$167,150	$168,255	$169,482
(184,594)	(172,742)	(176,302)	(167,150)	(168,255)	(169,482)
$0	$0	$0	$0	$0	$0
$1,318,530	$1,233,875	$1,259,301	$1,193,929	$1,201,821	$1,210,586
14.00%	14.00%	14.00%	14.00%	14.00%	14.00%

Changes in Assumptions – OPERS Pension – Traditional Plan

Amounts reported beginning in 2022 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in prior years are presented as follows:

	2022	2019 through 2021	2018 and 2017	2016 and prior
Wage Inflation	2.75 percent	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases	2.75 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:				
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age	Individual Entry Age

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

2024	2.3 percent, simple through 2024 then 2.05 percent, simple
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.

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

Amounts reported beginning in 2022 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in prior years are presented as follows:

	2022	2019 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 Entry Age	Individual Entry Age	Individual Entry Age

Since 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 2022 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 prior years are presented as follows:

	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 Adjustment (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.

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 Term – STRS Pension

For 2023 and 2024, 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:	
Beginning in 2022	2.75 percent
2021 and prior	3.25 percent
Projected Salary Increases (including wage inflation):	
Beginning in 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:	
2024	3.77 percent
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:	
2024	5.70 percent
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:	
2024	5.50 percent, initial
	3.5 percent, ultimate in 2038
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

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 – STRS OPEB

For 2024, healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes effective January 1, 2025. The larger Medicare trends for Years 2027 and 2028 reflect the assumed impact of the expiration of current Medicare Advantage contract on December 31, 2028.

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.

Combining and Individual Fund Statements and Schedules

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 2024; 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.

(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.

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 2024; therefore, budgetary information is not provided.

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

(continued)

Nonmajor Special Revenue Funds (continued)

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, 2024

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	$50,070,768	$2,370,500	$7,777,442	$60,218,710
Cash and Cash Equivalents In Segregated Accounts	555,194	0	0	555,194
Materials and Supplies Inventory	399,473	0	0	399,473
Accounts Receivable	1,520,848	0	0	1,520,848
Intergovernmental Receivable	6,070,011	90,582	42,430	6,203,023
Interfund Receivable	3,905	0	0	3,905
Property and Other Taxes Receivable	8,590,461	1,399,773	0	9,990,234
Permissive Motor Vehicle License Taxes Receivable	258,945	0	0	258,945
Special Assessments Receivable	12,029	4,682,674	0	4,694,703
Loans Receivable	165,121	0	0	165,121
Total Assets	$67,646,755	$8,543,529	$7,819,872	$84,010,156
Liabilities				
Accounts Payable	$1,040,159	$0	$614,597	$1,654,756
Contracts Payable	414,132	0	160,225	574,357
Accrued Wages and Benefits	295,074	0	0	295,074
Payroll Withholding Payable	263,265	0	0	263,265
Accrued Interest Payable	0	0	4,793	4,793
Matured Compensated Absences Payable	20,851	0	0	20,851
Interfund Payable	847,344	430,377	1,125,000	2,402,721
Intergovernmental Payable	119,740	0	43,756	163,496
Total Liabilities	3,000,565	430,377	1,948,371	5,379,313
Deferred Inflows of Resources				
Property Taxes	7,992,744	1,356,770	0	9,349,514
Unavailable Revenue	6,806,626	4,816,259	42,430	11,665,315
Total Deferred Inflows of Resources	14,799,370	6,173,029	42,430	21,014,829
Fund Balances				
Nonspendable	399,473	0	0	399,473
Restricted	50,331,195	2,370,500	782,522	53,484,217
Committed	0	0	563,877	563,877
Assigned	0	0	4,525,102	4,525,102
Unassigned (Deficit)	(883,848)	(430,377)	(42,430)	(1,356,655)
Total Fund Balances	49,846,820	1,940,123	5,829,071	57,616,014
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$67,646,755	$8,543,529	$7,819,872	$84,010,156

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2024

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property and Other Taxes	$11,906,659	$1,370,649	$0	$13,277,308
Property Transfer Taxes	0	1,074,268	0	1,074,268
Permissive Motor Vehicle License Taxes	3,299,322	0	0	3,299,322
Charges for Services	7,255,401	0	51,580	7,306,981
Fines, Forfeitures, and Settlements	679,665	0	0	679,665
Intergovernmental	29,760,548	170,907	5,248,953	35,180,408
Special Assessments	263,618	0	0	263,618
Investment Earnings/Interest	292,901	0	46,979	339,880
Rentals	290,935	0	0	290,935
Donations	457,775	0	5,000	462,775
Other	968,385	0	148,858	1,117,243
Total Revenues	55,175,209	2,615,824	5,501,370	63,292,403
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,882,651	3,543	0	2,886,194
Judicial	3,935,276	0	0	3,935,276
Public Safety	8,215,844	0	0	8,215,844
Public Works	11,561,939	0	0	11,561,939
Health	7,186,678	0	0	7,186,678
Human Services	19,812,497	0	0	19,812,497
Economic Development and Assistance	1,443,024	0	0	1,443,024
Capital Outlay	0	0	7,603,424	7,603,424
Debt Service:				
Principal Retirement	281,099	720,000	549,666	1,550,765
Interest	3,367	968,980	86,621	1,058,968
Total Expenditures	55,322,375	1,692,523	8,239,711	65,254,609
Excess of Revenues Over (Under) Expenditures	(147,166)	923,301	(2,738,341)	(1,962,206)
Other Financing Sources (Uses)				
Transfers In	371,877	0	2,287,584	2,659,461
Transfers Out	(297,635)	(316,884)	0	(614,519)
Total Other Financing Sources (Uses)	74,242	(316,884)	2,287,584	2,044,942
Net Change in Fund Balances	(72,924)	606,417	(450,757)	82,736
Fund Balances Beginning of Year	49,919,744	1,333,706	6,279,828	57,533,278
Fund Balances End of Year	$49,846,820	$1,940,123	$5,829,071	$57,616,014

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2024

	ADAMH Board	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant	Community Housing Improvement
Assets						
Equity in Pooled Cash and Cash Equivalents	$6,888,450	$9,384,670	$262,030	$2,942,058	$12,269	$22,739
Cash and Cash Equivalents In Segregated Accounts	0	185	0	0	0	0
Materials and Supplies Inventory	0	399,473	0	0	0	0
Accounts Receivable	0	29,617	0	0	0	0
Intergovernmental Receivable	143,962	3,259,532	492,300	515,075	0	1,995
Interfund Receivable	0	581	0	0	0	0
Property and Other Taxes Receivable	1,589,830	0	0	2,649,717	0	0
Permissive Motor Vehicle License Taxes Receivable	0	258,945	0	0	0	0
Special Assessments Receivable	0	0	0	0	0	0
Loans Receivable	0	0	0	0	0	0
Total Assets	$8,622,242	$13,333,003	$754,330	$6,106,850	$12,269	$24,734
Liabilities						
Accounts Payable	$369,824	$120,135	$11,509	$195,066	$0	$6,875
Contracts Payable	0	0	0	414,132	0	0
Accrued Wages and Benefits	11,318	102,202	36,319	0	0	0
Payroll Withholding Payable	9,876	77,947	37,530	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0	0
Interfund Payable	0	3,377	0	0	0	0
Intergovernmental Payable	58,825	16,745	5,959	0	0	0
Total Liabilities	449,843	320,406	91,317	609,198	0	6,875
Deferred Inflows of Resources						
Property Taxes	1,501,790	0	0	2,502,984	0	0
Unavailable Revenue	188,274	2,174,294	492,300	661,808	0	1,995
Total Deferred Inflows of Resources	1,690,064	2,174,294	492,300	3,164,792	0	1,995
Fund Balances						
Nonspendable	0	399,473	0	0	0	0
Restricted	6,482,335	10,438,830	170,713	2,332,860	12,269	15,864
Unassigned (Deficit)	0	0	0	0	0	0
Total Fund Balances (Deficit)	6,482,335	10,838,303	170,713	2,332,860	12,269	15,864
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$8,622,242	$13,333,003	$754,330	$6,106,850	$12,269	$24,734

Community Oriented Policing Services	Community Safety Awareness	Computer	Convention and Visitors Bureau	Coronavirus Relief	County Home	Courthouse Security	Ditch Maintenance	Dog and Kennel
$16,009	$48,091	$718,267	$0	$0	$977,975	$1,182,096	$8,636,168	$238,476
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
0	1,979	0	0	346,295	90,286	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	121,927	0	1,433,314	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	12,029	0
0	0	0	0	0	0	0	0	0
$16,009	$50,070	$831,618	$121,927	$346,295	$2,501,575	$1,321,678	$8,648,197	$238,476
$5,877	$29,789	$4,620	$0	$3,240	$857	$9,306	$0	$12,800
0	0	0	0	0	0	0	0	0
2,074	0	1,825	0	0	0	5,146	0	5,676
2,487	0	1,502	0	0	0	11,595	0	5,484
0	0	0	0	0	0	0	0	0
0	0	0	0	346,295	0	0	0	0
340	10,751	299	0	0	0	1,173	0	932
10,778	40,540	8,246	0	349,535	857	27,220	0	24,892
0	0	0	0	0	1,352,791	0	0	0
0	1,979	0	0	346,295	170,809	0	12,029	0
0	1,979	0	0	346,295	1,523,600	0	12,029	0
0	0	0	0	0	0	0	0	0
5,231	7,551	823,372	121,927	0	977,118	1,294,458	8,636,168	213,584
0	0	0	0	(349,535)	0	0	0	0
5,231	7,551	823,372	121,927	(349,535)	977,118	1,294,458	8,636,168	213,584
$16,009	$50,070	$831,618	$121,927	$346,295	$2,501,575	$1,321,678	$8,648,197	$238,476

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2024

	DRETAC	Drug Enforcement	Emergency Management	Emergency Planning Commission	Federal Law Enforcement	Indigent Guardianship
Assets						
Equity in Pooled Cash and Cash Equivalents	$825,387	$969,818	$414,280	$75,755	$826,041	$50,242
Cash and Cash Equivalents In Segregated Accounts	0	3,846	0	0	141,330	2,415
Materials and Supplies Inventory	0	0	0	0	0	0
Accounts Receivable	0	0	0	0	0	0
Intergovernmental Receivable	0	109,049	0	0	0	0
Interfund Receivable	0	0	0	0	0	0
Property and Other Taxes Receivable	0	1,735,786	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
Total Assets	$825,387	$2,818,499	$414,280	$75,755	$967,371	$52,657
Liabilities						
Accounts Payable	$3,373	$0	$1,433	$0	$21,061	$0
Contracts Payable	0	0	0	0	0	0
Accrued Wages and Benefits	4,250	0	7,077	0	0	0
Payroll Withholding Payable	1,982	82	4,021	0	0	0
Matured Compensated Absences Payable	0	0	0	0	0	0
Interfund Payable	0	0	0	0	323	0
Intergovernmental Payable	697	0	918	0	0	0
Total Liabilities	10,302	82	13,449	0	21,384	0
Deferred Inflows of Resources						
Property Taxes	0	1,633,985	0	0	0	0
Unavailable Revenue	0	210,850	0	0	0	0
Total Deferred Inflows of Resources	0	1,844,835	0	0	0	0
Fund Balances						
Nonspendable	0	0	0	0	0	0
Restricted	815,085	973,582	400,831	75,755	945,987	52,657
Unassigned (Deficit)	0	0	0	0	0	0
Total Fund Balances (Deficit)	815,085	973,582	400,831	75,755	945,987	52,657
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$825,387	$2,818,499	$414,280	$75,755	$967,371	$52,657

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
$12,942	$46,486	$17,712	$2,127,761	$0	$1,029,123	$7,127,128	$142,447	$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	1,456,973	0	0	0
0	0	0	132,385	0	0	0	0	12,642
0	0	0	1,033	0	0	0	0	0
0	0	0	1,059,887	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	165,121	0
$12,942	$46,486	$24,499	$3,321,066	$0	$2,486,096	$7,127,128	$307,568	$12,642
$0	$15,365	$16,818	$22,919	$50,268	$0	$62,451	$0	$4,310
0	0	0	0	0	0	0	0	0
0	1,327	0	28,484	0	0	20,456	0	0
0	1,788	0	24,425	0	0	22,969	0	519
0	0	0	0	0	0	0	0	0
0	0	0	16,417	107,459	0	0	0	7,812
0	217	0	5,166	0	0	3,154	0	0
0	18,697	16,818	97,411	157,727	0	109,030	0	12,641
0	0	0	1,001,194	0	0	0	0	0
0	0	0	125,515	0	1,456,973	0	0	3,908
0	0	0	1,126,709	0	1,456,973	0	0	3,908
0	0	0	0	0	0	0	0	0
12,942	27,789	7,681	2,096,946	0	1,029,123	7,018,098	307,568	0
0	0	0	0	(157,727)	0	0	0	(3,907)
12,942	27,789	7,681	2,096,946	(157,727)	1,029,123	7,018,098	307,568	(3,907)
$12,942	$46,486	$24,499	$3,321,066	$0	$2,486,096	$7,127,128	$307,568	$12,642

(continued)

Medina County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2024

	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	$493,041	$0	$407,667	$191,613	$0	$174,813
Cash and Cash Equivalents In Segregated Accounts	897	146,582	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
Total Assets	$493,938	$146,582	$407,667	$191,613	$0	$174,813
Liabilities						
Accounts Payable	$15,378	$0	$21,540	$0	$0	$0
Contracts Payable	0	0	0	0	0	0
Accrued Wages and Benefits	11,602	0	0	0	5,271	0
Payroll Withholding Payable	10,678	0	0	9,440	0	0
Matured Compensated Absences Payable	0	0	0	0	0	0
Interfund Payable	0	0	0	0	355,509	0
Intergovernmental Payable	1,904	0	0	0	1,082	0
Total Liabilities	39,562	0	21,540	9,440	361,862	0
Deferred Inflows of Resources						
Property Taxes	0	0	0	0	0	0
Unavailable Revenue	0	0	0	0	0	0
Total Deferred Inflows of Resources	0	0	0	0	0	0
Fund Balances						
Nonspendable	0	0	0	0	0	0
Restricted	454,376	146,582	386,127	182,173	0	174,813
Unassigned (Deficit)	0	0	0	0	(361,862)	0
Total Fund Balances (Deficit)	454,376	146,582	386,127	182,173	(361,862)	174,813
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$493,938	$146,582	$407,667	$191,613	$0	$174,813

Title IV-D	Transportation Program	Victim Assistance	Webcheck Program	Total Nonmajor Special Revenue Funds
$11,288	$3,765,800	$0	$32,126	$50,070,768
0	0	219	0	555,194
0	0	0	0	399,473
0	33,931	0	327	1,520,848
0	951,167	13,173	171	6,070,011
0	2,291	0	0	3,905
0	0	0	0	8,590,461
0	0	0	0	258,945
0	0	0	0	12,029
0	0	0	0	165,121
$11,288	$4,753,189	$13,392	$32,624	$67,646,755
$4,238	$30,910	$197	$0	$1,040,159
0	0	0	0	414,132
0	50,344	1,703	0	295,074
11,362	28,960	618	0	263,265
0	20,851	0	0	20,851
0	1,456	8,696	0	847,344
0	6,174	751	4,653	119,740
15,600	138,695	11,965	4,653	3,000,565
0	0	0	0	7,992,744
0	951,167	7,932	498	6,806,626
0	951,167	7,932	498	14,799,370
0	0	0	0	399,473
0	3,663,327	0	27,473	50,331,195
(4,312)	0	(6,505)	0	(883,848)
(4,312)	3,663,327	(6,505)	27,473	49,846,820
$11,288	$4,753,189	$13,392	$32,624	$67,646,755

Medina County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2024

	ADAMH Board	Auto and Gas Tax	Child Support Enforcement	Children's Services	Community Development Block Grant	Community Housing Improvement
Revenues						
Property and Other Taxes	$2,396,043	$0	$0	$3,993,407	$0	$0
Permissive Motor Vehicle License Taxes	0	3,299,322	0	0	0	0
Charges for Services	0	65,889	52,388	0	0	0
Fines, Forfeitures, and Settlements	0	28,732	0	0	0	0
Intergovernmental	5,427,762	8,215,286	3,013,459	4,728,137	680,869	235,900
Special Assessments	0	0	0	0	0	0
Investment Earnings/Interest	0	291,038	0	0	0	0
Rentals	290,935	0	0	0	0	0
Donations	0	0	0	0	0	0
Other	47,370	313,536	0	0	7,500	9,657
Total Revenues	8,162,110	12,213,803	3,065,847	8,721,544	688,369	245,557
Expenditures						
Current:						
General Government:						
Legislative and Executive	0	0	0	0	0	0
Judicial	0	0	3,473,079	0	0	0
Public Safety	0	0	0	0	0	0
Public Works	0	11,429,492	0	0	0	0
Health	6,778,291	0	0	0	0	0
Human Services	0	0	0	9,179,374	0	0
Economic Development and Assistance	0	0	0	0	752,681	163,625
Debt Service:						
Principal Retirement	0	238,440	0	0	0	0
Interest	0	0	0	0	0	0
Total Expenditures	6,778,291	11,667,932	3,473,079	9,179,374	752,681	163,625
Excess of Revenues Over (Under) Expenditures	1,383,819	545,871	(407,232)	(457,830)	(64,312)	81,932
Other Financing Sources (Uses)						
Transfers In	0	0	0	0	0	0
Transfers Out	(154,012)	0	0	0	(9,900)	0
Total Other Financing Sources (Uses)	(154,012)	0	0	0	(9,900)	0
Net Change in Fund Balances	1,229,807	545,871	(407,232)	(457,830)	(74,212)	81,932
Fund Balances (Deficit) Beginning of Year	5,252,528	10,292,432	577,945	2,790,690	86,481	(66,068)
Fund Balances (Deficit) End of Year	$6,482,335	$10,838,303	$170,713	$2,332,860	$12,269	$15,864

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	$531,734	$0	$1,419,775	$0	$0	$0
0	0	0	0	0	0	0	0	0
0	3,285	359,698	0	0	0	610,486	0	307,125
0	0	0	0	0	0	0	0	14,540
199,012	745,342	0	0	0	149,131	0	0	0
0	0	0	0	0	0	0	263,618	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	10,937	0	0	23,167
3,897	0	0	0	0	0	1,900	0	17
202,909	748,627	359,698	531,734	0	1,579,843	612,386	263,618	344,849
0	0	104,829	0	0	0	0	0	0
0	0	28,951	0	0	0	0	0	0
345,121	846,653	0	0	183,366	0	558,047	0	0
0	0	0	0	0	0	0	132,447	0
0	0	0	0	0	0	0	0	408,387
0	0	0	0	0	1,259,586	0	0	0
0	0	0	526,718	0	0	0	0	0
0	0	40,273	0	0	0	0	0	0
0	0	3,102	0	0	0	0	0	0
345,121	846,653	177,155	526,718	183,366	1,259,586	558,047	132,447	408,387
(142,212)	(98,026)	182,543	5,016	(183,366)	320,257	54,339	131,171	(63,538)
0	0	0	0	0	0	110,000	0	0
0	0	(52)	0	0	0	(70)	0	0
0	0	(52)	0	0	0	109,930	0	0
(142,212)	(98,026)	182,491	5,016	(183,366)	320,257	164,269	131,171	(63,538)
147,443	105,577	640,881	116,911	(166,169)	656,861	1,130,189	8,504,997	277,122
$5,231	$7,551	$823,372	$121,927	($349,535)	$977,118	$1,294,458	$8,636,168	$213,584

(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, 2024

	DRETAC	Drug Enforcement	Emergency Management	Emergency Planning Commission	Federal Law Enforcement	Indigent Guardianship
Revenues						
Property and Other Taxes	$306,609	$1,661,729	$0	$0	$0	$0
Permissive Motor Vehicle License Taxes	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	24,364
Fines, Forfeitures, and Settlements	0	0	0	0	1,833	0
Intergovernmental	0	489,168	1,078,027	50,654	326,818	0
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	0	0	0
Other	20,468	56,767	78,205	52,969	0	0
Total Revenues	327,077	2,207,664	1,156,232	103,623	328,651	24,364
Expenditures						
Current:						
General Government:						
Legislative and Executive	151,577	0	0	0	0	0
Judicial	81,468	0	0	0	0	55,019
Public Safety	0	2,140,198	1,314,827	106,637	143,613	0
Public Works	0	0	0	0	0	0
Health	0	0	0	0	0	0
Human Services	0	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Total Expenditures	233,045	2,140,198	1,314,827	106,637	143,613	55,019
Excess of Revenues Over (Under) Expenditures	94,032	67,466	(158,595)	(3,014)	185,038	(30,655)
Other Financing Sources (Uses)						
Transfers In	0	0	107,616	0	249	0
Transfers Out	0	0	0	(27,616)	0	0
Total Other Financing Sources (Uses)	0	0	107,616	(27,616)	249	0
Net Change in Fund Balances	94,032	67,466	(50,979)	(30,630)	185,287	(30,655)
Fund Balances (Deficit) Beginning of Year	721,053	906,116	451,810	106,385	760,700	83,312
Fund Balances (Deficit) End of Year	$815,085	$973,582	$400,831	$75,755	$945,987	$52,657

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
$0	$0	$0	$1,597,362	$0	$0	$0	$0	$0
0	0	0	0	0	0	0	0	0
376	0	29,524	0	0	0	3,364,664	0	0
0	0	0	0	0	634,560	0	0	0
7,760	246,642	0	700,804	412,165	0	0	0	101,898
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	1,863	0
0	0	0	0	0	0	0	0	0
67	0	0	35,754	0	0	0	0	0
0	0	0	321,081	0	0	9,806	0	0
8,203	246,642	29,524	2,655,001	412,165	634,560	3,374,470	1,863	101,898
0	0	0	0	0	0	2,626,245	0	0
0	296,759	0	0	0	0	0	0	0
98,489	0	0	0	374,445	0	0	0	86,457
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	29,403	2,058,043	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	2,386	0	0	0	0	0
0	0	0	265	0	0	0	0	0
98,489	296,759	29,403	2,060,694	374,445	0	2,626,245	0	86,457
(90,286)	(50,117)	121	594,307	37,720	634,560	748,225	1,863	15,441
0	0	0	0	0	154,012	0	0	0
0	0	0	(24,700)	0	0	0	0	0
0	0	0	(24,700)	0	154,012	0	0	0
(90,286)	(50,117)	121	569,607	37,720	788,572	748,225	1,863	15,441
103,228	77,906	7,560	1,527,339	(195,447)	240,551	6,269,873	305,705	(19,348)
$12,942	$27,789	$7,681	$2,096,946	($157,727)	$1,029,123	$7,018,098	$307,568	($3,907)

(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, 2024

	Shelter Care and Youth Services	Sheriff Commissary	Sheriff Donations	Sheriff Ohio Criminal Justice Service	Sheriff Special Projects	Social Services Levy
Revenues						
Property and Other Taxes	$0	$0	$0	$0	$0	$0
Permissive Motor Vehicle License Taxes	0	0	0	0	0	0
Charges for Services	9,405	831,588	0	0	0	0
Fines, Forfeitures, and Settlements	0	0	0	0	0	0
Intergovernmental	869,025	0	0	0	177,972	0
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	387,850	0	0	0
Other	104	0	0	0	0	0
Total Revenues	878,534	831,588	387,850	0	177,972	0
Expenditures						
Current:						
General Government:						
Legislative and Executive	0	0	0	0	0	0
Judicial	0	0	0	0	0	0
Public Safety	0	768,679	312,018	711,136	226,158	0
Public Works	0	0	0	0	0	0
Health	0	0	0	0	0	0
Human Services	888,175	0	0	0	0	2,399,047
Economic Development and Assistance	0	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Total Expenditures	888,175	768,679	312,018	711,136	226,158	2,399,047
Excess of Revenues Over (Under) Expenditures	(9,641)	62,909	75,832	(711,136)	(48,186)	(2,399,047)
Other Financing Sources (Uses)						
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0	0	0
Net Change in Fund Balances	(9,641)	62,909	75,832	(711,136)	(48,186)	(2,399,047)
Fund Balances (Deficit) Beginning of Year	464,017	83,673	310,295	893,309	(313,676)	2,573,860
Fund Balances (Deficit) End of Year	$454,376	$146,582	$386,127	$182,173	($361,862)	$174,813

Title IV-D	Transportation Program	Victim Assistance	Webcheck Program	Total Nonmajor Special Revenue Funds
$0	$0	$0	$0	$11,906,659
0	0	0	0	3,299,322
945,474	594,050	0	57,085	7,255,401
0	0	0	0	679,665
0	1,870,388	34,329	0	29,760,548
0	0	0	0	263,618
0	0	0	0	292,901
0	0	0	0	290,935
0	0	0	0	457,775
0	45,108	0	0	968,385
945,474	2,509,546	34,329	57,085	55,175,209
0	0	0	0	2,882,651
0	0	0	0	3,935,276
0	0	0	0	8,215,844
0	0	0	0	11,561,939
0	0	0	0	7,186,678
685,648	3,223,187	40,943	49,091	19,812,497
0	0	0	0	1,443,024
0	0	0	0	281,099
0	0	0	0	3,367
685,648	3,223,187	40,943	49,091	55,322,375
259,826	(713,641)	(6,614)	7,994	(147,166)
0	0	0	0	371,877
(81,285)	0	0	0	(297,635)
(81,285)	0	0	0	74,242
178,541	(713,641)	(6,614)	7,994	(72,924)
(182,853)	4,376,968	109	19,479	49,919,744
($4,312)	$3,663,327	($6,505)	$27,473	$49,846,820

Medina County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2024

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	$2,370,500	$0	$2,370,500
Intergovernmental Receivable	90,582	0	90,582
Property and Other Taxes Receivable	1,399,773	0	1,399,773
Special Assessments Receivable	0	4,682,674	4,682,674
Total Assets	$3,860,855	$4,682,674	$8,543,529
Liabilities			
Interfund Payable	$0	$430,377	$430,377
Deferred Inflows of Resources			
Property Taxes	1,356,770	0	1,356,770
Unavailable Revenue	133,585	4,682,674	4,816,259
Total Deferred Inflows of Resources	1,490,355	4,682,674	6,173,029
Fund Balances			
Restricted	2,370,500	0	2,370,500
Unassigned (Deficit)	0	(430,377)	(430,377)
Total Fund Balances (Deficit)	2,370,500	(430,377)	1,940,123
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$3,860,855	$4,682,674	$8,543,529

Medina County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2024

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Total Nonmajor Debt Service Funds
Revenues			
Property and Other Taxes	$1,370,649	$0	$1,370,649
Property Transfer Taxes	1,074,268	0	1,074,268
Intergovernmental	170,907	0	170,907
Total Revenues	2,615,824	0	2,615,824
Expenditures			
Current:			
General Government:			
Legislative and Executive	3,500	43	3,543
Debt Service:			
Principal Retirement	720,000	0	720,000
Interest	968,980	0	968,980
Total Expenditures	1,692,480	43	1,692,523
Excess of Revenues Over (Under) Expenditures	923,344	(43)	923,301
Other Financing Sources (Uses)			
Transfers Out	(316,884)	0	(316,884)
Net Change in Fund Balances	606,460	(43)	606,417
Fund Balances (Deficit) Beginning of Year	1,764,040	(430,334)	1,333,706
Fund Balances (Deficit) End of Year	$2,370,500	($430,377)	$1,940,123

Medina County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2024

	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	$4,530,127	$2,531,574	$715,741	$0	$7,777,442
Intergovernmental Receivable	0	0	0	42,430	42,430
Total Assets	$4,530,127	$2,531,574	$715,741	$42,430	$7,819,872
Liabilities					
Accounts Payable	$5,025	$457,708	$151,864	$0	$614,597
Contracts Payable	0	160,225	0	0	160,225
Accrued Interest Payable	0	4,793	0	0	4,793
Interfund Payable	0	1,125,000	0	0	1,125,000
Intergovernmental Payable	0	1,326	0	42,430	43,756
Total Liabilities	5,025	1,749,052	151,864	42,430	1,948,371
Deferred Inflows of Resources					
Unavailable Revenue	0	0	0	42,430	42,430
Fund Balances					
Restricted	0	782,522	0	0	782,522
Committed	0	0	563,877	0	563,877
Assigned	4,525,102	0	0	0	4,525,102
Unassigned (Deficit)	0	0	0	(42,430)	(42,430)
Total Fund Balances (Deficit)	4,525,102	782,522	563,877	(42,430)	5,829,071
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$4,530,127	$2,531,574	$715,741	$42,430	$7,819,872

Medina County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2024

	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	$51,580	$0	$0	$0	$51,580
Intergovernmental	50,000	650,000	2,713,234	909,611	926,108	5,248,953
Investment Earnings/Interest	0	46,979	0	0	0	46,979
Donations	0	5,000	0	0	0	5,000
Other	0	148,858	0	0	0	148,858
Total Revenues	50,000	902,417	2,713,234	909,611	926,108	5,501,370
Expenditures						
Capital Outlay	366,170	2,946,166	2,412,939	909,611	968,538	7,603,424
Debt Service:						
Principal Retirement	0	549,666	0	0	0	549,666
Interest	0	86,621	0	0	0	86,621
Total Expenditures	366,170	3,582,453	2,412,939	909,611	968,538	8,239,711
Excess of Revenues Over (Under) Expenditures	(316,170)	(2,680,036)	300,295	0	(42,430)	(2,738,341)
Other Financing Sources (Uses)						
Transfers In	0	2,287,584	0	0	0	2,287,584
Net Change in Fund Balances	(316,170)	(392,452)	300,295	0	(42,430)	(450,757)
Fund Balances Beginning of Year	4,841,272	1,174,974	263,582	0	0	6,279,828
Fund Balances (Deficit) End of Year	$4,525,102	$782,522	$563,877	$0	($42,430)	$5,829,071

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, 2024

	Self Insurance Healthcare	Workers' Compensation	Total
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	$2,372,113	$589,360	$2,961,473
Noncurrent Assets:			
Restricted Assets:			
Net Pension Asset	2,884	4,329	7,213
Net OPEB Asset	6,872	10,308	17,180
Total Noncurrent Assets	9,756	14,637	24,393
Total Assets	2,381,869	603,997	2,985,866
Deferred Outflows of Resources			
Pension	92,800	139,196	231,996
OPEB	6,307	9,462	15,769
Total Deferred Outflows of Resources	99,107	148,658	247,765
Liabilities			
Current Liabilities:			
Accounts Payable	44,601	21,586	66,187
Accrued Wages and Benefits	0	4,610	4,610
Payroll Withholding Payable	3,559	5,513	9,072
Intergovernmental Payable	0	757	757
Compensated Absences Payable	0	11,492	11,492
Claims Payable	1,488,278	27,059	1,515,337
Total Current Liabilities	1,536,438	71,017	1,607,455
Long-Term Liabilities (net of current portion):			
Compensated Absences Payable	0	18,868	18,868
Net Pension Liability	201,060	301,592	502,652
Total Long-Term Liabilities	201,060	320,460	521,520
Total Liabilities	1,737,498	391,477	2,128,975
Deferred Inflows of Resources			
Pension	2,491	3,737	6,228
OPEB	4,102	6,153	10,255
Total Deferred Inflows of Resources	6,593	9,890	16,483
Net Position			
Restricted for Pension and OPEB Plans	9,756	14,637	24,393
Unrestricted	727,129	336,651	1,063,780
Total Net Position	$736,885	$351,288	$1,088,173

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, 2024

	Self Insurance Healthcare	Workers' Compensation	Total
Operating Revenues			
Charges for Services	$14,045,649	$734,878	$14,780,527
Other	40,000	0	40,000
Total Operating Revenues	14,085,649	734,878	14,820,527
Operating Expenses			
Personal Services	770,924	395,267	1,166,191
Materials and Supplies	0	524	524
Contractual Services	2,902,697	84,802	2,987,499
Claims	12,572,963	152,945	12,725,908
Other Operating Expenses	144,979	164,326	309,305
Total Operating Expenses	16,391,563	797,864	17,189,427
Operating Income (Loss) Before Transfers	(2,305,914)	(62,986)	(2,368,900)
Transfers In	2,000,000	0	2,000,000
Change in Net Position	(305,914)	(62,986)	(368,900)
Net Position Beginning of Year as Previously Reported	1,042,799	421,821	1,464,620
Change in Accounting Principle (See Note 3)	0	(7,547)	(7,547)
Restated Net Position Beginning of Year	1,042,799	414,274	1,457,073
Net Position End of Year	$736,885	$351,288	$1,088,173

Medina County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
December 31, 2024

	Self Insurance Healthcare	Workers' Compensation	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	$14,045,649	$734,878	$14,780,527
Other Cash Receipts	40,000	0	40,000
Cash Paid to Employees	(713,626)	(302,833)	(1,016,459)
Cash Paid to Suppliers for Goods and Services	(2,864,680)	(81,369)	(2,946,049)
Cash Paid for Claims	(12,414,404)	(137,793)	(12,552,197)
Other Cash Payments	(144,979)	(164,326)	(309,305)
Net Cash Provided by (Used for) Operating Activities	(2,052,040)	48,557	(2,003,483)
Cash Flows from Noncapital Financing Activities			
Transfers In	2,000,000	0	2,000,000
Increase (Decrease) in Cash and Cash Equivalents	(52,040)	48,557	(3,483)
Cash and Cash Equivalents Beginning of Year	2,424,153	540,803	2,964,956
Cash and Cash Equivalents End of Year	$2,372,113	$589,360	$2,961,473
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	($2,305,914)	($62,986)	($2,368,900)
Adjustments:			
(Increase) Decrease in Assets:			
Net Pension Asset	253	380	633
Net OPEB Asset	1,298	1,950	3,248
(Increase) Decrease in Deferred Outflows:			
Pension	76,614	114,925	191,539
OPEB	7,587	11,380	18,967
Increase (Decrease) in Liabilities:			
Accounts Payable	38,017	2,679	40,696
Accrued Wages	0	1,099	1,099
Payroll Withholding Payable	(248)	(408)	(656)
Intergovernmental Payable	0	179	179
Compensated Absences Payable	0	6,519	6,519
Claims Payable	158,559	15,152	173,711
Net Pension Liability	18,812	28,216	47,028
Increase (Decrease) in Deferred Inflows:			
Pension	(37,295)	(55,943)	(93,238)
OPEB	(9,723)	(14,585)	(24,308)
Total Adjustments	253,874	111,543	365,417
Net Cash Provided by (Used for) Operating Activities	($2,052,040)	$48,557	($2,003,483)

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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, 2024

	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	$14,206,443	$1,681	$0	$13,314,963
Cash and Cash Equivalents in Segregated Accounts	0	0	0	3,271,959	0
Intergovernmental Receivable	3,506,971	0	979,764	0	0
Property and Other Taxes Receivable	0	338,199,806	0	0	0
Permissive Motor Vehicle License Taxes Receivable	0	0	76,718	0	0
Special Assessments Receivable	0	2,554,358	0	0	0
Total Assets	3,506,972	354,960,607	1,058,163	3,271,959	13,314,963
Liabilities					
Accounts Payable and Other Liabilities	0	3,004	0	0	292,288
Intergovernmental Payable	3,506,972	14,206,443	1,056,482	3,271,959	24,436
Total Liabilities	3,506,972	14,209,447	1,056,482	3,271,959	316,724
Deferred Inflows of Resources					
Property Taxes	0	320,560,834	0	0	0
Net Position					
Restricted for:					
Individuals, Organizations and Other Governments	$0	$20,190,326	$1,681	$0	$12,998,239

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
$10,761,450	$150,539	$100,237	$62,394	$563,415	$175,309	$0	$6,397	$39,342,829
0	57	0	0	0	0	6,192	2,040	3,280,248
0	0	216,225	0	0	0	0	47,855	4,750,815
0	0	0	0	0	0	0	0	338,199,806
0	0	0	0	0	0	0	0	76,718
0	0	0	0	0	0	0	0	2,554,358
10,761,450	150,596	316,462	62,394	563,415	175,309	6,192	56,292	388,204,774
232,153	36,678	76,093	12,829	164,424	0	6,192	0	823,661
10,739	3,504	225,940	1,093	0	175,309	0	47,855	22,530,732
242,892	40,182	302,033	13,922	164,424	175,309	6,192	47,855	23,354,393
0	0	0	0	0	0	0	0	320,560,834
$10,518,558	$110,414	$14,429	$48,472	$398,991	$0	$0	$8,437	$44,289,547

Medina County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2024

	Undivided State Levied Shared Monies	Undivided Taxes and Special Assessments	County Levied Taxes	County Court	Medina County Health District
Additions					
Intergovernmental	$11,160,008	$0	$0	$0	$0
Amounts Received as Fiscal Agent	0	0	0	0	11,182,023
Licenses, Permits and Fees for Other Governments	0	0	0	0	0
Fines and Forfeitures for Other Governments and Individuals	0	0	0	100,706,534	0
Property and Other Tax and Special Assessment Collections for Other Governments	0	298,899,838	1,835,835	0	0
Amounts Received for Others	0	0	0	0	0
Total Additions	11,160,008	298,899,838	1,835,835	100,706,534	11,182,023
Deductions					
Distributions of State Funds to Other Governments	11,160,008	0	0	0	0
Distributions as Fiscal Agent	0	0	0	0	10,203,818
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	310,337,014	1,834,954	0	0
Distributions to State	0	0	0	100,706,534	0
Total Deductions	11,160,008	310,337,014	1,834,954	100,706,534	10,203,818
Net Change in Fiduciary Net Position	0	(11,437,176)	881	0	978,205
Net Position Beginning of Year as Previously Reported	0	31,627,502	800	0	12,020,034
Change in Accounting Principle (See Note 3)	0	0	0	0	0
Restated Net Position Beginning of Year	0	31,627,502	800	0	12,020,034
Net Position End of Year	$0	$20,190,326	$1,681	$0	$12,998,239

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	$3,307	$11,163,315
10,542,188	1,241,914	1,204,071	373,845	287,455	0	0	0	24,831,496
0	0	0	0	0	666,011	0	19,839	685,850
0	0	0	0	0	0	485,170	51,789	101,243,493
0	0	0	0	0	0	0	0	300,735,673
0	0	0	0	0	0	0	14,165	14,165
10,542,188	1,241,914	1,204,071	373,845	287,455	666,011	485,170	89,100	438,673,992
0	0	0	0	0	0	0	29,478	11,189,486
10,354,155	1,107,976	1,337,038	395,434	209,136	0	0	0	23,607,557
0	0	0	0	0	666,011	0	19,863	685,874
0	0	0	0	0	0	485,170	40,646	525,816
0	0	0	0	0	0	0	22,880	312,194,848
0	0	0	0	0	0	0	0	100,706,534
10,354,155	1,107,976	1,337,038	395,434	209,136	666,011	485,170	112,867	448,910,115
188,033	133,938	(132,967)	(21,589)	78,319	0	0	(23,767)	(10,236,123)
10,030,509	(158,355)	142,865	44,341	320,672	0	0	32,204	54,060,572
300,016	134,831	4,531	25,720	0	0	0	0	465,098
10,330,525	(23,524)	147,396	70,061	320,672	0	0	32,204	54,525,670
$10,518,558	$110,414	$14,429	$48,472	$398,991	$0	$0	$8,437	$44,289,547

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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, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Property and Other Taxes	$14,782,002	$14,815,048	$15,523,119	$708,071
Sales Taxes	17,709,309	17,748,899	18,597,191	848,292
Property Transfer Taxes	2,046,357	2,050,932	2,148,954	98,022
Charges for Services	11,072,772	11,344,873	11,129,661	(215,212)
Licenses and Permits	1,082,584	1,085,004	1,136,861	51,857
Fines, Forfeitures, and Settlements	379,801	380,650	398,843	18,193
Intergovernmental	6,951,627	7,041,496	7,143,959	102,463
Interest	6,167,352	6,181,139	6,476,561	295,422
Rentals	254,700	255,270	267,470	12,200
Donations	26,070	29,281	20,752	(8,529)
Other	1,706,949	1,741,501	1,774,641	33,140
Total Revenues	62,179,523	62,674,093	64,618,012	1,943,919
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners Office				
Personal Services	1,056,971	1,150,514	975,035	175,479
Materials and Supplies	39,552	43,052	7,367	35,685
Contractual Services	935,115	1,019,989	996,893	23,096
Capital Outlay	11,024	12,000	6,012	5,988
Other	479,872	516,057	296,843	219,214
Total Commissioners Office	2,522,534	2,741,612	2,282,150	459,462
Printing Services				
Personal Services	51,079	55,600	55,453	147
Materials and Supplies	39,515	43,012	43,012	0
Contractual Services	36,013	39,200	39,200	0
Total Printing Services	126,607	137,812	137,665	147
Microfilming Services				
Materials and Supplies	18,864	20,534	16,535	3,999
Contractual Services	919	1,000	0	1,000
Capital Outlay	2,756	3,000	0	3,000
Other	919	1,000	0	1,000
Total Microfilming Services	23,458	25,534	16,535	8,999
Auditor - General				
Personal Services	613,301	667,579	666,536	1,043
Materials and Supplies	11,943	13,000	13,000	0
Contractual Services	136,151	148,200	148,200	0
Capital Outlay	9,187	10,000	10,000	0
Other	54,640	54,746	98,857	(44,111)
Total Auditor - General	825,222	893,525	936,593	(43,068)
Auditor - Sealer				
Personal Services	51,140	55,666	55,338	328
Materials and Supplies	919	1,000	1,000	0
Contractual Services	3,123	3,400	3,399	1
Total Auditor - Sealer	$55,182	$60,066	$59,737	$329

(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, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Property Transfer Tax				
Personal Services	$350,923	$381,980	$374,578	$7,402
Materials and Supplies	10,147	11,045	10,170	875
Contractual Services	948,210	1,032,127	866,922	165,205
Capital Outlay	128,620	140,003	42,714	97,289
Other	79,918	80,000	79,149	851
Total Property Transfer Tax	1,517,818	1,645,155	1,373,533	271,622
Treasurer				
Personal Services	410,961	447,331	446,697	634
Materials and Supplies	4,830	5,257	4,705	552
Contractual Services	108,078	117,643	112,641	5,002
Capital Outlay	276	300	262	38
Other	34,239	37,270	27,349	9,921
Total Treasurer	558,384	607,801	591,654	16,147
Prosecuting Attorney				
Personal Services	1,971,653	2,146,146	1,996,208	149,938
Materials and Supplies	6,213	6,763	6,763	0
Contractual Services	395,290	408,001	372,915	35,086
Capital Outlay	4,134	4,500	4,500	0
Other	1,837	2,000	2,000	0
Total Prosecuting Attorney	2,379,127	2,567,410	2,382,386	185,024
Budget Commission				
Materials and Supplies	597	650	182	468
Bureau of Inspection (Audit Cost)				
Contractual Services	89,758	97,702	88,105	9,597
Planning Services				
Personal Services	173,891	189,280	178,125	11,155
Materials and Supplies	2,016	2,194	1,994	200
Contractual Services	8,175	9,070	5,425	3,645
Capital Outlay	2,021	2,200	1,478	722
Other	30,918	33,045	5,212	27,833
Total Planning Services	217,021	235,789	192,234	43,555
Information Technology				
Personal Services	334,240	356,782	340,028	16,754
Materials and Supplies	9,368	10,000	3,975	6,025
Contractual Services	258,748	276,199	225,170	51,029
Capital Outlay	93,412	99,712	60,640	39,072
Other	4,721	5,040	889	4,151
Total Information Technology	700,489	747,733	630,702	117,031
Board of Elections				
Personal Services	1,224,016	1,332,343	1,331,562	781
Materials and Supplies	203,172	221,153	221,153	0
Contractual Services	505,315	558,297	558,297	0
Capital Outlay	64,719	70,447	70,447	0
Other	17,433	18,975	18,975	0
Total Board of Elections	$2,014,655	$2,201,215	$2,200,434	$781

(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, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Building and Grounds				
Personal Services	$787,835	$857,559	$857,559	$0
Materials and Supplies	115,383	125,594	123,062	2,532
Contractual Services	1,266,371	1,378,446	1,370,281	8,165
Capital Outlay	13,991	15,229	15,228	1
Other	14,560	15,849	14,776	1,073
Total Building and Grounds	2,198,140	2,392,677	2,380,906	11,771
Cleaning Services				
Personal Services	314,905	342,774	276,043	66,731
Materials and Supplies	58,073	63,212	63,023	189
Contractual Services	18,833	20,500	20,419	81
Capital Outlay	4,593	5,000	4,853	147
Total Cleaning Services	396,404	431,486	364,338	67,148
Garage Services				
Personal Services	100,167	106,923	102,742	4,181
Materials and Supplies	114,714	122,451	82,271	40,180
Contractual Services	617,771	661,757	569,419	92,338
Capital Outlay	18,736	20,000	0	20,000
Other	75,175	80,244	8,230	72,014
Total Garage Services	926,563	991,375	762,662	228,713
Recorder				
Personal Services	191,159	208,077	202,396	5,681
Materials and Supplies	8,550	9,307	8,807	500
Contractual Services	72,619	79,046	4,891	74,155
Capital Outlay	10,106	11,000	1,000	10,000
Other	2,119	2,306	1,806	500
Total Recorder	284,553	309,736	218,900	90,836
Total General Government - Legislative and Executive	14,836,512	16,087,278	14,618,716	1,468,562
General Government - Judicial				
Court of Appeals				
Contractual Services	2,579,360	2,807,636	2,795,860	11,776
Other	68,902	75,000	61,184	13,816
Total Court of Appeals	2,648,262	2,882,636	2,857,044	25,592
NOACA				
Other	76,252	83,000	82,742	258
Common Pleas Court				
Personal Services	1,928,663	2,099,351	1,778,547	320,804
Materials and Supplies	20,683	22,514	22,467	47
Contractual Services	319,539	349,066	321,559	27,507
Capital Outlay	58,997	64,218	64,218	0
Other	38,370	41,766	41,766	0
Total Common Pleas Court	$2,366,252	$2,576,915	$2,228,557	$348,358

(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, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Juvenile Court				
Personal Services	$977,993	$1,064,546	$1,039,973	$24,573
Materials and Supplies	11,086	12,067	12,066	1
Contractual Services	27,547	30,674	30,445	229
Other	13,363	14,546	14,526	20
Total Juvenile Court	1,029,989	1,121,833	1,097,010	24,823
Probate Court				
Personal Services	520,564	566,634	565,789	845
Materials and Supplies	6,927	7,540	7,540	0
Contractual Services	39,939	43,725	42,625	1,100
Capital Outlay	3,215	3,500	3,500	0
Other	14,114	15,363	15,363	0
Total Probate Court	584,759	636,762	634,817	1,945
Clerk of Courts				
Personal Services	2,119,530	2,307,110	2,020,677	286,433
Materials and Supplies	97,115	105,710	80,208	25,502
Contractual Services	293,797	323,305	181,538	141,767
Capital Outlay	35,017	38,116	5,016	33,100
Other	196,836	214,256	110,731	103,525
Total Clerk of Courts	2,742,295	2,988,497	2,398,170	590,327
Wadsworth Municipal Court				
Personal Services	157,376	171,304	170,749	555
Contractual Services	23,591	25,679	20,959	4,720
Total Wadsworth Municipal Court	180,967	196,983	191,708	5,275
Medina Municipal Court				
Personal Services	393,448	428,269	428,068	201
Total General Government - Judicial	10,022,224	10,914,895	9,918,116	996,779
Public Safety				
Adult Probation				
Personal Services	1,279,565	1,392,808	1,392,808	0
Contractual Services	78,089	85,000	85,000	0
Total Adult Probation	1,357,654	1,477,808	1,477,808	0
Juvenile Detention Home				
Personal Services	1,649,426	1,795,402	1,788,723	6,679
Materials and Supplies	29,996	32,651	32,651	0
Contractual Services	294,950	321,437	316,892	4,545
Capital Outlay	42,441	46,197	46,197	0
Other	28,190	30,684	24,686	5,998
Total Juvenile Detention Home	2,045,003	2,226,371	2,209,149	17,222
Coroner				
Personal Services	211,133	229,818	223,936	5,882
Materials and Supplies	1,489	1,621	1,194	427
Contractual Services	105,062	114,360	113,997	363
Capital Outlay	459	500	0	500
Other	3,454	3,760	3,760	0
Total Coroner	$321,597	$350,059	$342,887	$7,172

(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, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Sheriff				
Personal Services	$11,001,614	$11,953,041	$11,601,838	$351,203
Materials and Supplies	174,553	190,001	189,972	29
Contractual Services	2,319,457	2,513,207	2,300,590	212,617
Capital Outlay	533,373	580,183	579,528	655
Other	62,711	65,976	58,166	7,810
Total Sheriff	14,091,708	15,302,408	14,730,094	572,314
Take Control Program				
Contractual Services	49,596	52,941	38,327	14,614
Capital Outlay	937	1,000	0	1,000
Total Take Control Program	50,533	53,941	38,327	15,614
Building Regulations				
Personal Services	587,632	639,638	628,829	10,809
Materials and Supplies	2,918	3,176	3,110	66
Contractual Services	97,589	106,226	86,442	19,784
Other	3,337	3,632	2,722	910
Total Building Regulations	691,476	752,672	721,103	31,569
Total Public Safety	18,557,971	20,163,259	19,519,368	643,891
Public Works				
County Engineer Office				
Other	4,684	5,000	1,500	3,500
Storm Water				
Personal Services	505,960	540,084	540,084	0
Materials and Supplies	2,100	2,242	2,241	1
Contractual Services	288,421	307,873	257,785	50,088
Capital Outlay	9,368	10,000	7,563	2,437
Other	188	200	200	0
Total Storm Water	806,037	860,399	807,873	52,526
Total Public Works	810,721	865,399	809,373	56,026
Human Services				
County Home				
Personal Services	60,502	135,856	115,018	20,838
Materials and Supplies	3,051	6,850	6,748	102
Contractual Services	41,354	72,167	72,167	0
Capital Outlay	199	446	378	68
Other	2,890	4,223	4,222	1
Total County Home	107,996	219,542	198,533	21,009
Soldiers Relief				
Personal Services	392,283	427,000	334,230	92,770
Materials and Supplies	9,448	10,284	10,267	17
Contractual Services	833,196	907,495	768,766	138,729
Capital Outlay	61,171	66,585	66,284	301
Other	15,136	16,475	16,475	0
Total Soldiers Relief	1,311,234	1,427,839	1,196,022	231,817
Human Service Center				
Contractual Services	$18,306	$19,926	$19,926	$0

(continued)

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Child Welfare Board				
Contractual Services	$1,378	$1,500	$992	$508
Crippled Children				
Other	706,063	753,683	475,357	278,326
First Stop				
Materials and Supplies	141	150	0	150
Contractual Services	66,242	70,710	4,210	66,500
Other	2,810	3,000	2,227	773
Total First Stop	69,193	73,860	6,437	67,423
Total Human Services	2,214,170	2,496,350	1,897,267	599,083
Economic Development and Assistance				
Other	110,243	120,000	120,000	0
Employee Fringe Benefits				
Employee Fringe Benefits				
Fringe Benefits	6,322,974	6,876,128	6,463,542	412,586
OPERS - County Share	4,275,830	4,648,799	4,600,114	48,685
Unemployment	51,704	55,787	24,236	31,551
Total Employee Fringe Benefits	10,650,508	11,580,714	11,087,892	492,822
Intergovernmental				
Medina County Agriculture Society				
Grants in Aid	3,032	3,300	3,300	0
Metro Housing				
Grants in Aid	17,226	18,750	18,750	0
OSU Extension				
Grants in Aid	268,072	291,797	218,848	72,949
Historical Society				
Grants in Aid	32,154	35,000	35,000	0
Total Intergovernmental	320,484	348,847	275,898	72,949
Debt Service:				
Principal Retirement	191,701	191,701	191,701	0
Interest	14,431	14,431	14,431	0
Total Debt Service	206,132	206,132	206,132	0
Total Expenditures	57,728,965	62,782,874	58,452,762	4,330,112
Excess of Revenues Over (Under) Expenditures	4,450,558	(108,781)	6,165,250	6,274,031
Other Financing Sources (Uses)				
Sale of Capital Assets	8,445	8,445	8,445	0
Transfers In	91,307	91,307	91,307	0
Transfers Out	(12,029,872)	(12,029,872)	(4,327,924)	7,701,948
Total Other Financing Sources (Uses)	(11,930,120)	(11,930,120)	(4,228,172)	7,701,948
Net Change in Fund Balance	(7,479,562)	(12,038,901)	1,937,078	13,975,979
Fund Balance Beginning of Year	28,504,969	28,504,969	28,504,969	0
Prior Year Encumbrances Appropriated	2,684,284	2,684,284	2,684,284	0
Fund Balance End of Year	$23,709,691	$19,150,352	$33,126,331	$13,975,979

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, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Property and Other Taxes	$31,476,414	$31,479,049	$17,908,177	($13,570,872)
Sales Taxes	51,165	51,170	29,110	(22,060)
Charges for Services	2,636	2,637	1,500	(1,137)
Intergovernmental	11,314,469	11,315,416	6,437,249	(4,878,167)
Rentals	195,353	195,369	111,144	(84,225)
Donations	12,061	12,062	6,862	(5,200)
Other	1,939,757	1,939,918	1,103,604	(836,314)
Total Revenues	44,991,855	44,995,621	25,597,646	(19,397,975)
Expenditures				
Current:				
Health				
Program for Developmental Disabilities				
Personal Services	8,614,371	8,616,283	8,485,172	131,111
Materials and Supplies	197,033	197,077	186,942	10,135
Contractual Services	12,447,807	12,450,570	12,227,040	223,530
Capital Outlay	107,644	107,668	89,576	18,092
Other	8,624,319	8,626,233	79,983	8,546,250
Total Health	29,991,174	29,997,831	21,068,713	8,929,118
Employee Fringe Benefits				
Program for Developmental Disabilities				
Fringe Benefits	3,031,988	3,032,661	2,669,814	362,847
OPERS/STRS - County Share	1,204,962	1,205,229	1,183,524	21,705
Unemployment	68,846	68,862	0	68,862
Total Employee Fringe Benefits	4,305,796	4,306,752	3,853,338	453,414
Debt Service:				
Principal Retirement	496	496	496	0
Interest	9	9	9	0
Total Debt Service	505	505	505	0
Total Expenditures	34,297,475	34,305,088	24,922,556	9,382,532
Net Change in Fund Balance	10,694,380	10,690,533	675,090	(10,015,443)
Fund Balance Beginning of Year	32,140,990	32,140,990	32,140,990	0
Prior Year Encumbrances Appropriated	725,983	725,983	725,983	0
Fund Balance End of Year	$43,561,353	$43,557,506	$33,542,063	($10,015,443)

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, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	$2,765	$544,466	$118,984	($425,482)
Expenditures				
Current:				
General Government - Legislative and Executive				
Contractual Services	19,978	20,440	20,131	309
General Government - Judicial				
Contractual Services	28,102	28,752	28,317	435
Public Safety				
Contractual Services	1,016,629	1,040,126	1,024,419	15,707
Public Works				
Contractual Services	25,224	25,807	25,418	389
Human Services				
Contractual Services	822,515	841,525	828,817	12,708
Intergovernmental				
Contractual Services	13,016,097	13,316,935	13,115,834	201,101
Total Expenditures	14,928,545	15,273,585	15,042,936	230,649
Net Change in Fund Balance	(14,925,780)	(14,729,119)	(14,923,952)	(194,833)
Fund Balance Beginning of Year	12,733,270	12,733,270	12,733,270	0
Prior Year Encumbrances Appropriated	2,225,269	2,225,269	2,225,269	0
Fund Balance End of Year	$32,759	$229,420	$34,587	($194,833)

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, 2024

	Budgeted Amounts			
	Original	Budget	Actual	Variance with Final Budget
Revenues				
Sales Taxes	$19,000,000	$19,000,000	$18,592,991	($407,009)
Expenditures				
Current:				
General Government - Legislative and Executive				
School Sales Tax				
Other	3,852,004	19,000,000	18,653,682	346,318
Net Change in Fund Balance	15,147,996	0	(60,691)	(60,691)
Fund Balance Beginning of Year	4,679,654	4,679,654	4,679,654	0
Fund Balance End of Year	$19,827,650	$4,679,654	$4,618,963	($60,691)

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, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	$7,423,683	$7,610,491	$6,568,416	($1,042,075)
Donations	9,696	9,940	8,579	(1,361)
Other	39,753	40,753	35,173	(5,580)
Total Revenues	7,473,132	7,661,184	6,612,168	(1,049,016)
Expenditures				
Current:				
Human Services				
Public Assistance				
Personal Services	1,982,460	2,065,701	1,635,696	430,005
Materials and Supplies	64,863	65,880	65,554	326
Contractual Services	3,144,261	3,193,583	2,884,568	309,015
Capital Outlay	15,753	16,000	5,000	11,000
Other	181,428	184,275	128,791	55,484
Total Human Services	5,388,765	5,525,439	4,719,609	805,830
Employee Fringe Benefits				
Public Assistance				
Fringe Benefits	1,911,601	1,941,587	1,643,020	298,567
OPERS - County Share	751,559	763,348	681,630	81,718
Unemployment	6,399	6,500	0	6,500
Total Employee Fringe Benefits	2,669,559	2,711,435	2,324,650	386,785
Total Expenditures	8,058,324	8,236,874	7,044,259	1,192,615
Excess of Revenues Over (Under) Expenditures	(585,192)	(575,690)	(432,091)	143,599
Other Financing Sources (Uses)				
Transfers In	191,675	191,675	191,675	0
Transfers Out	(5,042)	(5,042)	0	5,042
Total Other Financing Sources (Uses)	186,633	186,633	191,675	5,042
Net Change in Fund Balance	(398,559)	(389,057)	(240,416)	148,641
Fund Balance Beginning of Year	257,056	257,056	257,056	0
Prior Year Encumbrances Appropriated	528,661	528,661	528,661	0
Fund Balance End of Year	$387,158	$396,660	$545,301	$148,641

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, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Charges for Services	$20,015,143	$20,247,999	$21,153,358	$905,359
Tap In Fees	1,050,857	1,050,857	1,005,147	(45,710)
Intergovernmental	137,013	139,004	148,172	9,168
Other	75,552	76,650	81,705	5,055
OWDA Loans Issued	1,765,825	1,765,825	1,765,825	0
Sale of Capital Assets	41,915	41,915	41,915	0
Total Revenues	23,086,305	23,322,250	24,196,122	873,872
Expenses				
Personal Services	6,072,319	7,002,345	6,868,275	134,070
Materials and Supplies	2,351,880	2,712,090	2,708,397	3,693
Contractual Services	8,645,305	9,985,834	8,487,336	1,498,498
Capital Outlay	1,818,596	2,080,700	1,665,892	414,808
Other	640,085	725,215	493,123	232,092
Debt Service:				
Principal Retirement	2,625,300	2,625,300	2,327,553	297,747
Interest	1,134,360	1,134,360	992,165	142,195
Total Expenses	23,287,845	26,265,844	23,542,741	2,723,103
Net Change in Fund Net Position	(201,540)	(2,943,594)	653,381	3,596,975
Fund Net Position Beginning of Year	20,299,598	20,299,598	20,299,598	0
Prior Year Encumbrances Appropriated	321,514	321,514	321,514	0
Fund Net Position End of Year	$20,419,572	$17,677,518	$21,274,493	$3,596,975

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, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Charges for Services	$15,429,863	$15,997,089	$15,602,400	($394,689)
Tap In Fees	1,016,320	1,016,320	972,112	(44,208)
Other	104,557	109,157	106,859	(2,298)
OWDA Loans Issued	8,181,368	8,181,368	8,181,368	0
Sale of Capital Assets	29,368	29,368	29,368	0
Total Revenues	24,761,476	25,333,302	24,892,107	(441,195)
Expenses				
Personal Services	2,344,353	2,510,564	2,477,159	33,405
Materials and Supplies	1,018,532	1,090,744	1,090,617	127
Contractual Services	11,379,085	12,193,451	11,351,156	842,295
Capital Outlay	811,566	861,501	659,768	201,733
Other	376,512	401,788	319,505	82,283
Debt Service:				
Principal Retirement	2,575,828	2,575,828	2,522,006	53,822
Interest	539,997	539,997	506,224	33,773
Total Expenses	19,045,873	20,173,873	18,926,435	1,247,438
Net Change in Fund Net Position	5,715,603	5,159,429	5,965,672	806,243
Fund Net Position Beginning of Year	9,519,858	9,519,858	9,519,858	0
Prior Year Encumbrances Appropriated	320,314	320,314	320,314	0
Fund Net Position End of Year	$15,555,775	$14,999,601	$15,805,844	$806,243

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property and Other Taxes	$2,396,043	$2,396,043	$0
Intergovernmental	6,488,844	5,384,034	(1,104,810)
Rentals	327,249	290,935	(36,314)
Other	53,283	47,370	(5,913)
Total Revenues	9,265,419	8,118,382	(1,147,037)
Expenditures			
Current:			
Health			
ADAMH Board			
Personal Services	456,676	438,257	18,419
Contractual Services	6,486,138	6,405,353	80,785
Capital Outlay	5,000	0	5,000
Other	39,429	28,615	10,814
Total Health	6,987,243	6,872,225	115,018
Employee Fringe Benefits			
ADAMH Board			
Fringe Benefits	76,277	73,674	2,603
OPERS - County Share	63,935	54,840	9,095
Unemployment	10	0	10
Total Employee Fringe Benefits	140,222	128,514	11,708
Total Expenditures	7,127,465	7,000,739	126,726
Excess of Revenues Over (Under) Expenditures	2,137,954	1,117,643	(1,020,311)
Other Financing Sources (Uses)			
Transfers Out	(154,012)	(154,012)	0
Net Change in Fund Balance	1,983,942	963,631	(1,020,311)
Fund Balance Beginning of Year	4,686,481	4,686,481	0
Prior Year Encumbrances Appropriated	931,680	931,680	0
Fund Balance End of Year	$7,602,103	$6,581,792	($1,020,311)

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Permissive Motor Vehicle License Taxes	$3,253,302	$3,253,302	$0
Charges for Services	44,135	43,702	($433)
Fines, Forfeitures, and Settlements	28,772	28,490	(282)
Intergovernmental	8,340,278	8,226,619	(113,659)
Interest	293,919	291,038	(2,881)
Other	316,640	313,536	(3,104)
Total Revenues	12,277,046	12,156,687	(120,359)
Expenditures			
Current:			
Public Works			
Engineer - Administration			
Personal Services	1,084,021	1,059,261	24,760
Materials and Supplies	18,511	10,894	7,617
Contractual Services	40,061	22,870	17,191
Capital Outlay	81,305	20,793	60,512
Other	5,000	1,279	3,721
Total Engineer - Administration	1,228,898	1,115,097	113,801
Engineer - Road			
Personal Services	2,150,000	1,866,480	283,520
Materials and Supplies	1,602,718	1,071,895	530,823
Contractual Services	6,917,491	5,627,497	1,289,994
Capital Outlay	1,481,767	921,304	560,463
Other	100,324	36,524	63,800
Total Engineer - Road	12,252,300	9,523,700	2,728,600
Engineer - Bridges and Culverts			
Personal Services	600,000	452,045	147,955
Materials and Supplies	591,218	357,554	233,664
Contractual Services	1,764,218	764,282	999,936
Capital Outlay	10,000	2,000	8,000
Other	4,000	1,250	2,750
Total Engineer - Bridges and Culverts	2,969,436	1,577,131	1,392,305
Total Public Works	$16,450,634	$12,215,928	$4,234,706

(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, 2024

	Final Budget	Actual	Variance with Final Budget
Employee Fringe Benefits			
Engineer - Administration			
Fringe Benefits	$175,116	$155,748	$19,368
OPERS - County Share	152,000	148,297	3,703
Total Engineer - Administration	327,116	304,045	23,071
Engineer - Road			
Fringe Benefits	651,000	599,999	51,001
OPERS - County Share	301,000	242,535	58,465
Unemployment	5,000	0	5,000
Total Engineer - Road	957,000	842,534	114,466
Engineer - Bridges and Culverts			
Fringe Benefits	14,000	10,880	3,120
OPERS - County Share	84,000	63,286	20,714
Total Engineer - Bridges and Culverts	98,000	74,166	23,834
Total Employee Fringe Benefits	1,382,116	1,220,745	161,371
Debt Service:			
Principal Retirement	238,440	238,440	0
Total Expenditures	18,071,190	13,675,113	4,396,077
Net Change in Fund Balance	(5,794,144)	(1,518,426)	4,275,718
Fund Balance Beginning of Year	5,944,835	5,944,835	0
Prior Year Encumbrances Appropriated	2,980,754	2,980,754	0
Fund Balance End of Year	$3,131,445	$7,407,163	$4,275,718

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$55,580	$52,388	($3,192)
Intergovernmental	3,197,046	3,013,459	(183,587)
Total Revenues	3,252,626	3,065,847	(186,779)
Expenditures			
Current:			
General Government - Judicial			
Child Support Enforcement			
Personal Services	1,462,723	1,428,311	34,412
Materials and Supplies	3,324	3,163	161
Contractual Services	1,418,500	1,407,344	11,156
Capital Outlay	1,000	0	1,000
Other	191,479	91,667	99,812
Total General Government - Judicial	3,077,026	2,930,485	146,541
Employee Fringe Benefits			
Child Support Enforcement			
Fringe Benefits	552,634	490,741	61,893
OPERS - County Share	204,781	194,250	10,531
Total Employee Fringe Benefits	757,415	684,991	72,424
Total Expenditures	3,834,441	3,615,476	218,965
Net Change in Fund Balance	(581,815)	(549,629)	32,186
Fund Balance Beginning of Year	667,115	667,115	0
Prior Year Encumbrances Appropriated	49,682	49,682	0
Fund Balance End of Year	$134,982	$167,168	$32,186

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property and Other Taxes	$3,993,407	$3,993,407	$0
Intergovernmental	2,749,352	4,728,453	1,979,101
Total Revenues	6,742,759	8,721,860	1,979,101
Expenditures			
Current:			
Human Services			
Children's Services Board			
Contractual Services	9,492,869	9,490,087	2,782
Capital Outlay	767	767	0
Other	193,224	193,196	28
Total Expenditures	9,686,860	9,684,050	2,810
Net Change in Fund Balance	(2,944,101)	(962,190)	1,981,911
Fund Balance Beginning of Year	2,757,218	2,757,218	0
Prior Year Encumbrances Appropriated	539,078	539,078	0
Fund Balance End of Year	$352,195	$2,334,106	$1,981,911

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	$1,621,225	$770,704	($850,521)
Other	15,777	7,500	(8,277)
Total Revenues	1,637,002	778,204	(858,798)
Expenditures			
Current:			
Economic Development and Assistance			
Community Development Program			
Personal Services	17,943	13,423	4,520
Contractual Services	1,037,681	773,401	264,280
Other	20,002	8,307	11,695
Total Economic Development and Assistance	1,075,626	795,131	280,495
Employee Fringe Benefits			
Community Development Program			
Fringe Benefits	440	326	114
OPERS - County Share	2,512	1,879	633
Total Employee Fringe Benefits	2,952	2,205	747
Total Expenditures	1,078,578	797,336	281,242
Excess of Revenues Over (Under) Expenditures	558,424	(19,132)	(577,556)
Other Financing Sources (Uses)			
Transfers Out	(9,900)	(9,900)	0
Net Change in Fund Balance	548,524	(29,032)	(577,556)
Fund Deficit Beginning of Year	(539,439)	(539,439)	0
Prior Year Encumbrances Appropriated	542,200	542,200	0
Fund Balance (Deficit) End of Year	$551,285	($26,271)	($577,556)

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	$1,429,390	$238,619	($1,190,771)
Other	57,848	9,657	(48,191)
Total Revenues	1,487,238	248,276	(1,238,962)
Expenditures			
Current:			
Economic Development and Assistance			
Community Housing Improvement			
Personal Services	1,096	613	483
Contractual Services	1,487,055	256,186	1,230,869
Other	1,278	478	800
Total Economic Development and Assistance	1,489,429	257,277	1,232,152
Employee Fringe Benefits			
Community Housing Improvement			
Fringe Benefits	23	13	10
OPERS - County Share	153	86	67
Total Employee Fringe Benefits	176	99	77
Total Expenditures	1,489,605	257,376	1,232,229
Net Change in Fund Balance	(2,367)	(9,100)	(6,733)
Fund Balance Beginning of Year	12,369	12,369	0
Fund Balance End of Year	$10,002	$3,269	($6,733)

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	$462,781	$203,341	($259,440)
Other	8,869	3,897	(4,972)
Total Revenues	471,650	207,238	(264,412)
Expenditures			
Current:			
Public Safety			
Community Oriented Policing Services			
Personal Services	241,325	190,419	50,906
Materials and Supplies	11,233	4,338	6,895
Contractual Services	191,411	132,627	58,784
Capital Outlay	43,696	42,783	913
Other	9,060	8,444	616
Total Public Safety	496,725	378,611	118,114
Employee Fringe Benefits			
Community Safety Awareness			
Fringe Benefits	598	0	598
OPERS - County Share	4,101	0	4,101
Total Employee Fringe Benefits	4,699	0	4,699
Total Expenditures	501,424	378,611	122,813
Net Change in Fund Balance	(29,774)	(171,373)	(141,599)
Fund Balance Beginning of Year	143,674	143,674	0
Prior Year Encumbrances Appropriated	6,973	6,973	0
Fund Balance (Deficit) End of Year	$120,873	($20,726)	($141,599)

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$6,082	$3,285	($2,797)
Intergovernmental	1,379,899	745,342	(634,557)
Total Revenues	1,385,981	748,627	(637,354)
Expenditures			
Current:			
Public Safety			
Community Crime Prevention			
Personal Services	874,604	553,438	321,166
Contractual Services	532,899	368,498	164,401
Other	61,635	35,344	26,291
Total Public Safety	1,469,138	957,280	511,858
Employee Fringe Benefits			
Victim Assistance Program:			
Fringe Benefits	13,500	0	13,500
Total Expenditures	1,482,638	957,280	525,358
Net Change in Fund Balance	(96,657)	(208,653)	(111,996)
Fund Balance Beginning of Year	145,055	145,055	0
Prior Year Encumbrances Appropriated	52,858	52,858	0
Fund Balance (Deficit) End of Year	$101,256	($10,740)	($111,996)

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$681,486	$365,389	($316,097)
Expenditures			
Current:			
General Government - Legislative and Executive			
Recorder's Computer			
Personal Services	70,000	66,043	3,957
Capital Outlay	95,000	5,643	89,357
Other	21,715	21,714	1
Total General Government - Legislative and Executive	186,715	93,400	93,315
General Government - Judicial			
Common Pleas Court			
Capital Outlay	1,000	0	1,000
Other	12,262	4,262	8,000
Total Common Pleas Court	13,262	4,262	9,000
Clerk of Courts			
Contractual Services	400,000	1,650	398,350
Capital Outlay	111,051	97,924	13,127
Other	100,000	100,000	0
Total Clerk of Courts	611,051	199,574	411,477
Probate Court			
Capital Outlay	5,000	0	5,000
Other	35,000	10,000	25,000
Total Probate Court	40,000	10,000	30,000
Total General Government - Judicial	664,313	213,836	450,477
Employee Fringe Benefits			
Record's Computer			
Fringe Benefits	11,200	7,662	3,538
OPERS - County Share	9,300	9,246	54
Total Employee Fringe Benefits	20,500	16,908	3,592
Debt Service:			
Principal Retirement	40,273	40,273	0
Interest	3,102	3,102	0
Total Debt Service	43,375	43,375	0
Total Expenditures	914,903	367,519	547,384
Excess of Revenues Over (Under) Expenditures	(233,417)	(2,130)	231,287
Other Financing Sources (Uses)			
Transfers Out	(52)	(52)	0
Net Change in Fund Balance	(233,469)	(2,182)	231,287
Fund Balance Beginning of Year	344,647	344,647	0
Prior Year Encumbrances Appropriated	174,810	174,810	0
Fund Balance End of Year	$285,988	$517,275	$231,287

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	$768,208	$0	($768,208)
Expenditures			
Current:			
Public Safety			
Personal Services	295,478	85,875	209,603
Materials and Supplies	1,308	0	1,308
Other	297,998	117,791	180,207
Total Public Safety	594,784	203,666	391,118
Employee Fringe Benefits			
Fringe Benefits	6,837	1,539	5,298
Total Expenditures	601,621	205,205	396,416
Net Change in Fund Balance	166,587	(205,205)	(371,792)
Fund Deficit Beginning of Year	(184,377)	(184,377)	0
Prior Year Encumbrances Appropriated	35,999	35,999	0
Fund Balance (Deficit) End of Year	$18,209	($353,583)	($371,792)

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property and Other Taxes	$1,386,768	$1,396,680	$9,912
Intergovernmental	148,073	149,131	1,058
Donations	10,859	10,937	78
Total Revenues	1,545,700	1,556,748	11,048
Expenditures			
Current:			
Human Services			
County Home			
Contractual Services	1,242,834	1,232,150	10,684
Capital Outlay	15,000	1,534	13,466
Other	69,329	38,977	30,352
Total Expenditures	1,327,163	1,272,661	54,502
Net Change in Fund Balance	218,537	284,087	65,550
Fund Balance Beginning of Year	628,082	628,082	0
Prior Year Encumbrances Appropriated	2,336	2,336	0
Fund Balance End of Year	$848,955	$914,505	$65,550

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$676,135	$596,196	($79,939)
Other	2,155	1,900	(255)
Total Revenues	678,290	598,096	(80,194)
Expenditures			
Current:			
Public Safety			
Courthouse Security			
Personal Services	631,077	338,786	292,291
Materials and Supplies	46,160	35,824	10,336
Contractual Services	105,233	103,976	1,257
Capital Outlay	101,588	59,843	41,745
Other	359,399	69,468	289,931
Total Public Safety	1,243,457	607,897	635,560
Employee Fringe Benefits			
Courthouse Security			
Fringe Benefits	71,814	39,499	32,315
OPERS - County Share	41,686	26,944	14,742
Total Employee Fringe Benefits	113,500	66,443	47,057
Total Expenditures	1,356,957	674,340	682,617
Excess of Revenues Over (Under) Expenditures	(678,667)	(76,244)	602,423
Other Financing Sources (Uses)			
Transfers In	110,000	110,000	0
Transfers Out	(14,610)	(70)	14,540
Total Other Financing Sources (Uses)	95,390	109,930	14,540
Net Change in Fund Balance	(583,277)	33,686	616,963
Fund Balance Beginning of Year	815,810	815,810	0
Prior Year Encumbrances Appropriated	163,889	163,889	0
Fund Balance End of Year	$396,422	$1,013,385	$616,963

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Special Assessments	$300,000	$259,367	($40,633)
Expenditures			
Current:			
Public Works			
Ditch Maintenance			
Contractual Services	8,313,086	162,965	8,150,121
Net Change in Fund Balance	(8,013,086)	96,402	8,109,488
Fund Balance Beginning of Year	8,462,184	8,462,184	0
Prior Year Encumbrances Appropriated	26,791	26,791	0
Fund Balance End of Year	$475,889	$8,585,377	$8,109,488

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$324,280	$307,455	($16,825)
Fines, Forfeitures, and Settlements	15,311	14,517	(794)
Donations	23,799	22,564	(1,235)
Other	18	17	(1)
Total Revenues	363,408	344,553	(18,855)
Expenditures			
Current:			
Health			
Animal Control			
Personal Services	216,326	210,233	6,093
Materials and Supplies	26,618	26,617	1
Contractual Services	93,917	81,919	11,998
Capital Outlay	2,000	1,059	941
Other	21,500	4,366	17,134
Total Health	360,361	324,194	36,167
Employee Fringe Benefits			
Animal Control			
Fringe Benefits	64,687	59,242	5,445
OPERS - County Share	30,890	28,639	2,251
Unemployment	7,390	7,390	0
Total Employee Fringe Benefits	102,967	95,271	7,696
Total Expenditures	463,328	419,465	43,863
Net Change in Fund Balance	(99,920)	(74,912)	25,008
Fund Balance Beginning of Year	261,103	261,103	0
Prior Year Encumbrances Appropriated	33,350	33,350	0
Fund Balance End of Year	$194,533	$219,541	$25,008

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property and Other Taxes	$387,830	$301,497	($86,333)
Other	26,329	20,468	(5,861)
Total Revenues	414,159	321,965	(92,194)
Expenditures			
Current:			
General Government - Legislative and Executive			
DRETAC Treasurer			
Personal Services	127,874	105,462	22,412
Materials and Supplies	2,500	480	2,020
Contractual Services	18,658	15,356	3,302
Capital Outlay	8,000	0	8,000
Other	2,000	172	1,828
Total General Government - Legislative and Executive	159,032	121,470	37,562
General Government - Judicial			
DRETAC Prosecutor			
Personal Services	105,000	27,940	77,060
Materials and Supplies	3,000	3,000	0
Contractual Services	26,287	25,288	999
Capital Outlay	5,000	1,835	3,165
Other	30,461	23,520	6,941
Total General Government - Judicial	169,748	81,583	88,165
Employee Fringe Benefits			
DRETAC Treasurer			
Fringe Benefits	22,733	10,052	12,681
OPERS - County Share	17,902	13,695	4,207
Total DRETAC Treasurer	40,635	23,747	16,888
DRETAC Prosecutor			
Fringe Benefits	12,680	4,732	7,948
OPERS - County Share	5,600	3,911	1,689
Total DRETAC Prosecutor	18,280	8,643	9,637
Total Employee Fringe Benefits	58,915	32,390	26,525
Total Expenditures	387,695	235,443	152,252
Net Change in Fund Balance	26,464	86,522	60,058
Fund Balance Beginning of Year	695,793	695,793	0
Prior Year Encumbrances Appropriated	15,721	15,721	0
Fund Balance End of Year	$737,978	$798,036	$60,058

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property and Other Taxes	$1,620,980	$1,633,974	$12,994
Intergovernmental	491,224	495,162	3,938
Other	56,316	56,767	451
Total Revenues	2,168,520	2,185,903	17,383
Expenditures			
Current:			
Public Safety			
Drug Law Enforcement and Education			
Personal Services	354,817	350,707	4,110
Materials and Supplies	135	125	10
Contractual Services	2,000	0	2,000
Capital Outlay	10,200	9,870	330
Intergovernmental	1,784,841	1,784,841	0
Total Public Safety	2,151,993	2,145,543	6,450
Employee Fringe Benefits			
Drug Law Enforcement and Education			
Fringe Benefits	185	82	103
OPERS - County Share	1,100	488	612
Total Employee Fringe Benefits	1,285	570	715
Total Expenditures	2,153,278	2,146,113	7,165
Net Change in Fund Balance	15,242	39,790	24,548
Fund Balance Beginning of Year	843,202	843,202	0
Fund Balance End of Year	$858,444	$882,992	$24,548

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	$1,271,836	$1,078,027	($193,809)
Other	92,265	78,205	(14,060)
Total Revenues	1,364,101	1,156,232	(207,869)
Expenditures			
Current:			
Public Safety			
Emergency Management			
Personal Services	254,976	149,235	105,741
Materials and Supplies	7,254	6,384	870
Contractual Services	122,794	97,883	24,911
Capital Outlay	56,506	25,531	30,975
Other	1,295,652	998,094	297,558
Total Public Safety	1,737,182	1,277,127	460,055
Employee Fringe Benefits			
Emergency Management			
Fringe Benefits	75,126	33,467	41,659
OPERS - County Share	38,496	20,038	18,458
Unemployment	200	0	200
Total Employee Fringe Benefits	113,822	53,505	60,317
Total Expenditures	1,851,004	1,330,632	520,372
Excess of Revenues Over (Under) Expenditures	(486,903)	(174,400)	312,503
Other Financing Sources (Uses)			
Transfers In	107,616	107,616	0
Net Change in Fund Balance	(379,287)	(66,784)	312,503
Fund Balance Beginning of Year	405,463	405,463	0
Prior Year Encumbrances Appropriated	50,904	50,904	0
Fund Balance End of Year	$77,080	$389,583	$312,503

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	$77,147	$50,654	($26,493)
Other	80,673	52,969	(27,704)
Total Revenues	157,820	103,623	(54,197)
Expenditures			
Current:			
Public Safety			
Emergency Planning			
Contractual Services	27,710	22,035	5,675
Capital Outlay	10,000	5,275	4,725
Other	129,817	79,327	50,490
Total Expenditures	167,527	106,637	60,890
Excess of Revenues Over (Under) Expenditures	(9,707)	(3,014)	6,693
Other Financing Sources (Uses)			
Transfers Out	(37,217)	(27,616)	9,601
Net Change in Fund Balance	(46,924)	(30,630)	16,294
Fund Balance Beginning of Year	106,129	106,129	0
Prior Year Encumbrances Appropriated	256	256	0
Fund Balance End of Year	$59,461	$75,755	$16,294

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	$239,546	$326,818	$87,272
Expenditures			
Current:			
Public Safety			
Drug Law Enforcement and Education			
Contractual Services	709,286	129,518	579,768
Other	0	14,681	(14,681)
Total Expenditures	709,286	144,199	565,087
Excess of Revenues Over (Under) Expenditures	(469,740)	182,619	652,359
Other Financing Sources (Uses)			
Transfers In	249	249	0
Net Change in Fund Balance	(469,491)	182,868	652,359
Fund Balance Beginning of Year	608,357	608,357	0
Prior Year Encumbrances Appropriated	20,135	20,135	0
Fund Balance End of Year	$159,001	$811,360	$652,359

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$26,722	$24,364	($2,358)
Expenditures			
Current:			
General Government - Judicial			
Indigent Guardianship			
Other	103,154	64,545	38,609
Net Change in Fund Balance	(76,432)	(40,181)	36,251
Fund Balance Beginning of Year	63,346	63,346	0
Prior Year Encumbrances Appropriated	20,203	20,203	0
Fund Balance End of Year	$7,117	$43,368	$36,251

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$1,023	$376	($647)
Intergovernmental	21,110	7,760	(13,350)
Donations	182	67	(115)
Total Revenues	22,315	8,203	(14,112)
Expenditures			
Current:			
Public Safety			
Juvenile Detention Center Donations			
Contractual Services	98,032	98,032	0
Other	12,958	1,000	11,958
Total Expenditures	110,990	99,032	11,958
Net Change in Fund Balance	(88,675)	(90,829)	(2,154)
Fund Balance Beginning of Year	102,413	102,413	0
Prior Year Encumbrances Appropriated	815	815	0
Fund Balance End of Year	$14,553	$12,399	($2,154)

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	$250,000	$246,642	($3,358)
Expenditures			
Current:			
General Government - Judicial			
Drug Law Enforcement and Education			
Personal Services	65,297	65,297	0
Materials and Supplies	1,097	797	300
Contractual Services	196,050	194,810	1,240
Capital Outlay	2,500	0	2,500
Total General Government - Judicial	264,944	260,904	4,040
Employee Fringe Benefits			
Drug Law Enforcement and Education			
Fringe Benefits	23,814	23,489	325
OPERS - County Share	9,674	9,072	602
Total Employee Fringe Benefits	33,488	32,561	927
Total Expenditures	298,432	293,465	4,967
Net Change in Fund Balance	(48,432)	(46,823)	1,609
Fund Balance Beginning of Year	82,279	82,279	0
Prior Year Encumbrances Appropriated	7,786	7,786	0
Fund Balance End of Year	$41,633	$43,242	$1,609

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$65,275	$29,462	($35,813)
Expenditures			
Current:			
Human Services			
Women's Shelter			
Contractual Services	58,193	58,192	1
Net Change in Fund Balance	7,082	(28,730)	(35,812)
Fund Deficit Beginning of Year	(20,274)	(20,274)	0
Prior Year Encumbrances Appropriated	33,500	33,500	0
Fund Balance (Deficit) End of Year	$20,308	($15,504)	($35,812)

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property and Other Taxes	$1,597,362	$1,597,362	$0
Intergovernmental	1,106,585	660,320	(446,265)
Donations	60,681	35,754	(24,927)
Other	575,623	339,164	(236,459)
Total Revenues	3,340,251	2,632,600	(707,651)
Expenditures			
Current:			
Human Services			
Aging Disability Resource Center			
Personal Services	201,130	201,130	0
Materials and Supplies	8,411	3,305	5,106
Contractual Services	156,419	154,572	1,847
Other	7,329	7,329	0
Total Aging Disability Resource Center	373,289	366,336	6,953
Title III-B			
Personal Services	71,403	71,403	0
Materials and Supplies	1,624	1,624	0
Contractual Services	4,245	3,478	767
Total Title III-B	77,272	76,505	767
Title III-C			
Personal Services	281,953	257,861	24,092
Materials and Supplies	8,222	1,356	6,866
Other	20,166	6,000	14,166
Total Title III-C	310,341	265,217	45,124
Donations			
Other	122,103	33,974	88,129
Activities			
Personal Services	135,113	134,314	799
Materials and Supplies	13,055	1,971	11,084
Contractual Services	125,916	93,399	32,517
Other	67,415	45,924	21,491
Total Activities	341,499	275,608	65,891
Home Delivered Meals			
Personal Services	28,298	25,768	2,530
Contractual Services	200,000	200,000	0
Other	95,592	25,216	70,376
Total Home Delivered Meals	$323,890	$250,984	$72,906

(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, 2024

	Final Budget	Actual	Variance with Final Budget
Home Energy Assistance Program			
Personal Services	$4,801	$4,801	$0
Medicare Improvements for Patients			
Personal Services	7,848	7,848	0
Senior Prevention Services			
Contractual Services	7,000	4,000	3,000
Supplemental Nutrition Assistance			
Other	157,701	12,408	145,293
Adult Protective Services			
Personal Services	172,809	168,560	4,249
Materials and Supplies	3,177	1,491	1,686
Contractual Services	5,500	4,375	1,125
Other	70,133	55,207	14,926
Total Adult Protective Services	251,619	229,633	21,986
Wadsworth Kitchen			
Personal Services	127,026	116,700	10,326
Materials and Supplies	60,000	60,000	0
Other	15,912	9,525	6,387
Total Wadsworth Kitchen	202,938	186,225	16,713
Total Human Services	2,180,301	1,713,539	466,762
Employee Fringe Benefits			
Aging Disability Resource Center			
Fringe Benefits	48,561	43,358	5,203
OPERS - County Share	27,510	27,510	0
Total Aging Disability Resource Center	76,071	70,868	5,203
Title III-B			
Fringe Benefits	27,665	27,570	95
OPERS - County Share	10,103	9,996	107
Total Title III-B	37,768	37,566	202
Title III-C			
Fringe Benefits	144,143	102,035	42,108
OPERS - County Share	39,476	37,108	2,368
Total Title III-C	183,619	139,143	44,476
Activities			
Fringe Benefits	29,294	16,678	12,616
OPERS - County Share	18,900	18,788	112
Total Activities	$48,194	$35,466	$12,728

(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, 2024

	Final Budget	Actual	Variance with Final Budget
Home Delivered Meals			
Fringe Benefits	$38,813	$12,094	$26,719
OPERS - County Share	3,962	3,607	355
Total Home Delivered Meals	42,775	15,701	27,074
Home Energy Assistance Program			
Fringe Benefits	118	118	0
OPERS - County Share	880	880	0
Total Home Energy Assistance Program	998	998	0
Medicare Improvements for Patients			
Fringe Benefits	192	192	0
OPERS - County Share	1,539	1,539	0
Total Medicare Improvements for Patients	1,731	1,731	0
Adult Protective Services			
Fringe Benefits	58,090	51,280	6,810
OPERS - County Share	24,193	23,598	595
Total Adult Protective Services	82,283	74,878	7,405
Wadsworth Kitchen			
Fringe Benefits	20,106	18,407	1,699
OPERS - County Share	18,326	16,338	1,988
Total Wadsworth Kitchen.	38,432	34,745	3,687
Total Employee Fringe Benefits	511,871	411,096	100,775
Debt Service:			
Principal Retirement	2,386	2,386	0
Interest	265	265	0
Total Debt Service	2,651	2,651	0
Total Expenditures	2,694,823	2,127,286	567,537
Excess of Revenues Over (Under) Expenditures	645,428	505,314	(140,114)
Other Financing Sources (Uses)			
Transfers Out	(328,941)	(24,700)	304,241
Net Change in Fund Balance	316,487	480,614	164,127
Fund Balance Beginning of Year	1,288,084	1,288,084	0
Prior Year Encumbrances Appropriated	251,364	251,364	0
Fund Balance End of Year	$1,855,935	$2,020,062	$164,127

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	$630,610	$412,165	($218,445)
Expenditures			
Current:			
Public Safety			
Sheriff			
Contractual Services	56,409	50,001	6,408
Other	300,000	300,000	0
Total Public Safety	356,409	350,001	6,408
Employee Fringe Benefits			
Sheriff			
Fringe Benefits	68,119	68,032	87
Total Expenditures	424,528	418,033	6,495
Net Change in Fund Balance	206,082	(5,868)	(211,950)
Fund Deficit Beginning of Year	(195,919)	(195,919)	0
Prior Year Encumbrances Appropriated	2,196	2,196	0
Fund Balance (Deficit) End of Year	$12,359	($199,591)	($211,950)

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	$0	$646,199	$646,199
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	646,199	646,199
Other Financing Sources (Uses)			
Transfers In	0	154,012	154,012
Net Change in Fund Balance	0	800,211	800,211
Fund Balance Beginning of Year	228,912	228,912	0
Fund Balance End of Year	$228,912	$1,029,123	$800,211

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$3,103,717	$3,309,717	$206,000
Other	9,196	9,806	610
Total Revenues	3,112,913	3,319,523	206,610
Expenditures			
Current:			
General Government - Legislative and Executive			
Auditor - Real Estate Assessment			
Personal Services	969,644	958,304	11,340
Materials and Supplies	48,679	48,679	0
Contractual Services	1,480,110	1,478,481	1,629
Capital Outlay	50,846	50,601	245
Other	40,256	40,256	0
Total General Government - Legislative and Executive	2,589,535	2,576,321	13,214
Employee Fringe Benefits			
Auditor - Real Estate Assessment			
Fringe Benefits	165,446	163,187	2,259
OPERS - County Share	137,026	129,666	7,360
Unemployment	5,000	1,720	3,280
Total Employee Fringe Benefits	307,472	294,573	12,899
Total Expenditures	2,897,007	2,870,894	26,113
Net Change in Fund Balance	215,906	448,629	232,723
Fund Balance Beginning of Year	6,217,137	6,217,137	0
Prior Year Encumbrances Appropriated	147,640	147,640	0
Fund Balance End of Year	$6,580,683	$6,813,406	$232,723

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$47,479	$37,137	($10,342)
Interest	2,521	1,863	(658)
Total Revenues	50,000	39,000	(11,000)
Expenditures			
Current:			
Economic Development and Assistance Revolving Loan			
Other	103,448	0	103,448
Net Change in Fund Balance	(53,448)	39,000	92,448
Fund Balance Beginning of Year	103,447	103,447	0
Fund Balance End of Year	$49,999	$142,447	$92,448

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	$250,316	$98,840	($151,476)
Expenditures			
Current:			
Public Safety			
Safe Communities Program			
Personal Services	131,362	45,762	85,600
Contractual Services	34,561	26,598	7,963
Other	6,619	6,619	0
Total Public Safety	172,542	78,979	93,563
Employee Fringe Benefits			
Safe Communities Program			
Fringe Benefits	1,883	646	1,237
OPERS - County Share	23,458	8,283	15,175
Total Employee Fringe Benefits	25,341	8,929	16,412
Total Expenditures	197,883	87,908	109,975
Net Change in Fund Balance	52,433	10,932	(41,501)
Fund Deficit Beginning of Year	(30,899)	(30,899)	0
Prior Year Encumbrances Appropriated	7,325	7,325	0
Fund Balance (Deficit) End of Year	$28,859	($12,642)	($41,501)

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$13,403	$9,405	($3,998)
Intergovernmental	1,238,477	869,025	(369,452)
Other	148	104	(44)
Total Revenues	1,252,028	878,534	(373,494)
Expenditures			
Current:			
Human Services			
Shelter Care and Youth Services			
Personal Services	764,167	442,400	321,767
Contractual Services	494,288	316,892	177,396
Capital Outlay	24,698	4,198	20,500
Other	62,020	21,975	40,045
Total Human Services	1,345,173	785,465	559,708
Employee Fringe Benefits			
Shelter Care and Youth Services			
Fringe Benefits	155,506	89,119	66,387
OPERS - County Share	99,347	61,997	37,350
Total Employee Fringe Benefits	254,853	151,116	103,737
Total Expenditures	1,600,026	936,581	663,445
Net Change in Fund Balance	(347,998)	(58,047)	289,951
Fund Balance Beginning of Year	464,881	464,881	0
Prior Year Encumbrances Appropriated	35,634	35,634	0
Fund Balance End of Year	$152,517	$442,468	$289,951

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Donations	$398,598	$387,850	($10,748)
Expenditures			
Current:			
Public Safety			
Sheriff Donations			
Contractual Services	500	0	500
Other	613,559	475,700	137,859
Total Public Safety	614,059	475,700	138,359
Employee Benefits			
Sheriff Donations			
Fringe Benefits	29,329	18,257	11,072
Total Expenditures	643,388	493,957	149,431
Net Change in Fund Balance	(244,790)	(106,107)	(160,179)
Fund Balance Beginning of Year	262,478	262,478	0
Prior Year Encumbrances Appropriated	89,550	89,550	0
Fund Balance End of Year	$107,238	$245,921	($160,179)

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	$30,000	$0	($30,000)
Expenditures			
Current:			
Public Safety			
Ohio Criminal Justice Service Grant			
Personal Services	531,465	531,465	0
Other	55,000	55,000	0
Total Public Safety	586,465	586,465	0
Employee Fringe Benefits			
Sheriff			
Fringe Benefits	259,101	78,460	180,641
OPERS - County Share	92,338	85,881	6,457
Total Employee Fringe Benefits	351,439	164,341	187,098
Total Expenditures	937,904	750,806	187,098
Net Change in Fund Balance	(907,904)	(750,806)	(217,098)
Fund Balance Beginning of Year	907,904	907,904	0
Fund Balance End of Year	$0	$157,098	($217,098)

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	$553,293	$177,972	($375,321)
Expenditures			
Current:			
Public Safety			
Sheriff Special Projects			
Personal Services	207,456	190,966	16,490
Employee Fringe Benefits			
Sheriff Special Projects			
OPERS - County Share	35,000	34,346	654
Total Expenditures	242,456	225,312	17,144
Net Change in Fund Balance	310,837	(47,340)	(358,177)
Fund Deficit Beginning of Year	(308,169)	(308,169)	0
Fund Balance (Deficit) End of Year	$2,668	($355,509)	($358,177)

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues	$0	$0	$0
Expenditures			
Current:			
Human Services			
Other	2,553,111	2,487,936	65,175
Net Change in Fund Balance	(2,553,111)	(2,487,936)	65,175
Fund Balance Beginning of Year	2,553,111	2,553,111	0
Fund Balance End of Year	$0	$65,175	$65,175

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$1,902,998	$945,474	($957,524)
Expenditures			
Current:			
Human Services			
Title IV-D Prosecutor:			
Personal Services	420,820	372,193	48,627
Materials and Supplies	4,120	3,727	393
Contractual Services	54,219	18,753	35,466
Capital Outlay	14,297	11,225	3,072
Other	1,825	1,825	0
Total Title IV-D Prosecutor	495,281	407,723	87,558
Title IV-D Sheriff:			
Personal Services	235,425	105,744	129,681
Materials and Supplies	900	500	400
Contractual Services	45,609	29,912	15,697
Capital Outlay	14,850	14,850	0
Other	10,878	1,878	9,000
Total Title IV-D Sheriff	307,662	152,884	154,778
Total Human Services	802,943	560,607	242,336
Employee Fringe Benefits			
Title IV-D Prosecutor:			
Fringe Benefits	143,379	83,381	59,998
OPERS - County Share	58,915	51,880	7,035
Total Title IV-D Prosecutor	202,294	135,261	67,033
Title IV-D Sheriff:			
Fringe Benefits	50,513	28,703	21,810
OPERS - County Share	42,873	19,429	23,444
Total Title IV-D Sheriff	93,386	48,132	45,254
Total Employee Fringe Benefits	295,680	183,393	112,287
Total Expenditures	1,098,623	744,000	354,623
Excess of Revenues Over (Under) Expenditures	804,375	201,474	(602,901)
Other Financing Sources (Uses)			
Transfers Out	(81,285)	(81,285)	0
Net Change in Fund Balance	723,090	120,189	(602,901)
Fund Deficit Beginning of Year	(197,336)	(197,336)	0
Prior Year Encumbrances Appropriated	38,659	38,659	0
Fund Balance (Deficit) End of Year	$564,413	($38,488)	($602,901)

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$840,479	$754,060	($86,419)
Intergovernmental	2,084,743	1,870,388	(214,355)
Other	50,278	45,108	(5,170)
Total Revenues	2,975,500	2,669,556	(305,944)
Expenditures			
Current:			
Human Services			
Transportation			
Personal Services	1,295,371	1,272,869	22,502
Materials and Supplies	9,001	4,269	4,732
Contractual Services	1,984,519	1,872,519	112,000
Other	40,833	20,564	20,269
Total Human Services	3,329,724	3,170,221	159,503
Employee Fringe Benefits			
Transportation			
Fringe Benefits	218,612	198,963	19,649
OPERS - County Share	189,800	177,978	11,822
Total Employee Fringe Benefits	408,412	376,941	31,471
Total Expenditures	3,738,136	3,547,162	190,974
Excess of Revenues Over (Under) Expenditures	(762,636)	(877,606)	(114,970)
Other Financing Sources (Uses)			
Transfers Out	(824,595)	0	824,595
Net Change in Fund Balance	(1,587,231)	(877,606)	709,625
Fund Balance Beginning of Year	4,259,802	4,259,802	0
Prior Year Encumbrances Appropriated	248,231	248,231	0
Fund Balance End of Year	$2,920,802	$3,630,427	$709,625

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	$113,594	$41,651	($71,943)
Expenditures			
Current:			
Human Services			
Victim Assistance Program			
Personal Services	77,685	35,550	42,135
Materials and Supplies	3,980	2,780	1,200
Other	5,118	3,618	1,500
Total Human Services	86,783	41,948	44,835
Employee Fringe Benefits			
Victim Assistance Program			
Fringe Benefits	2,800	1,429	1,371
Total Expenditures	89,583	43,377	46,206
Net Change in Fund Balance	24,011	(1,726)	(25,737)
Fund Deficit Beginning of Year	(11,441)	(11,441)	0
Prior Year Encumbrances Appropriated	1,638	1,638	0
Fund Balance (Deficit) End of Year	$14,208	($11,529)	($25,737)

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$52,878	$57,085	$4,207
Expenditures			
Current:			
Human Services			
Webcheck Program			
Other	56,174	56,174	0
Net Change in Fund Balance	(3,296)	911	4,207
Fund Balance Beginning of Year	16,601	16,601	0
Prior Year Encumbrances Appropriated	7,052	7,052	0
Fund Balance End of Year	$20,357	$24,564	$4,207

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property and Other Taxes	$1,507,834	$1,348,630	($159,204)
Property Transfer Taxes	1,201,084	1,074,268	(126,816)
Intergovernmental	191,082	170,907	(20,175)
Total Revenues	2,900,000	2,593,805	(306,195)
Expenditures			
Current:			
General Government - Legislative and Executive			
Contractual Services	3,500	3,500	0
Debt Service:			
Principal Retirement	970,000	970,000	0
Interest	1,035,864	1,035,864	0
Total Debt Service	2,005,864	2,005,864	0
Total Expenditures	2,009,364	2,009,364	0
Net Change in Fund Balance	890,636	584,441	(306,195)
Fund Balance Beginning of Year	1,742,172	1,742,172	0
Fund Balance End of Year	$2,632,808	$2,326,613	($306,195)

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Special Assessments	$44,785	$0	($44,785)
Property Transfer Fee	41	31	(10)
Total Revenues	44,826	31	(44,795)
Expenditures			
Current:			
General Government - Legislative and Executive			
Contractual Services	2,486	2,486	0
Net Change in Fund Balance	42,340	(2,455)	(44,795)
Fund Deficit Beginning of Year	(11,959)	(11,959)	0
Fund Balance (Deficit) End of Year	$30,381	($14,414)	($44,795)

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	$0	$50,000	$50,000
Expenditures			
Capital Outlay:			
Achievement Center Construction			
Contractual Services	906,742	682,988	223,754
Capital Outlay	40,000	16,874	23,126
Other	2,183,357	0	2,183,357
Total Expenditures	3,130,099	699,862	2,430,237
Net Change in Fund Balance	(3,130,099)	(649,862)	2,480,237
Fund Balance Beginning of Year	4,667,859	4,667,859	0
Prior Year Encumbrances Appropriated	457,131	457,131	0
Fund Balance End of Year	$1,994,891	$4,475,128	$2,480,237

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$186,261	$51,580	($134,681)
Intergovernmental	2,347,221	650,000	(1,697,221)
Interest	169,646	46,979	(122,667)
Donations	18,056	5,000	(13,056)
Other	537,542	148,858	(388,684)
Total Revenues	3,258,726	902,417	(2,356,309)
Expenditures			
Capital Outlay:			
County Capital Improvements			
Contractual Services	5,454,624	3,704,495	1,750,129
Capital Outlay	327,693	235,209	92,484
Other	132,034	122,034	10,000
Total County Capital Improvements	5,914,351	4,061,738	1,852,613
Debt Service:			
Principal Retirement	549,666	549,666	0
Interest	20,778	20,778	0
Total Debt Service	570,444	570,444	0
Total Expenditures	6,484,795	4,632,182	1,852,613
Excess of Revenues Over (Under) Expenditures	(3,226,069)	(3,729,765)	(503,696)
Other Financing Sources (Uses)			
Transfers In	1,970,700	1,970,700	0
Net Change in Fund Balance	(1,255,369)	(1,759,065)	(503,696)
Fund Balance Beginning of Year	1,306,836	1,306,836	0
Prior Year Encumbrances Appropriated	1,418,010	1,418,010	0
Fund Balance End of Year	$1,469,477	$965,781	($503,696)

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Other	$4,321,077	$2,713,234	(1,607,843)
Expenditures			
Capital Outlay:			
Excess Revenue Special Projects			
Contractual Services	2,850,116	2,609,312	240,804
Capital Outlay	14,288	14,288	0
Other	17,771	17,771	0
Total Expenditures	2,882,175	2,641,371	240,804
Net Change in Fund Balance	1,438,902	71,863	(1,367,039)
Fund Balance Beginning of Year	74,353	74,353	0
Prior Year Encumbrances Appropriated	326,235	326,235	0
Fund Balance End of Year	$1,839,490	$472,451	($1,367,039)

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	$3,000,000	$909,611	($2,090,389)
Expenditures			
Capital Outlay:			
State Issue II			
Capital Outlay	3,000,000	909,611	2,090,389
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	$0	$0	$0

Medina County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Highway ODOT Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	$3,000,000	$937,808	($2,062,192)
Expenditures			
Capital Outlay:			
Highway ODOT			
Capital Outlay	3,000,000	937,808	2,062,192
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	$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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$10,987,709	$9,678,840	($1,308,869)
Intergovernmental	19,620	17,283	(2,337)
Total Revenues	11,007,329	9,696,123	(1,311,206)
Expenses			
Personal Services	683,249	668,471	14,778
Materials and Supplies	25,422	20,288	5,134
Contractual Services	8,982,083	8,866,611	115,472
Capital Outlay	337,353	274,720	62,633
Other	178,330	166,237	12,093
Debt Service:			
Principal Retirement	249,999	226,413	23,586
Interest	184,999	162,937	22,062
Total Expenses	10,641,435	10,385,677	255,758
Excess of Revenues Over (Under) Expenses Before Transfers	365,894	(689,554)	(1,055,448)
Transfers Out	(993,000)	0	993,000
Net Change in Fund Net Position	(627,106)	(689,554)	(62,448)
Fund Net Position Beginning of Year	1,198,882	1,198,882	0
Prior Year Encumbrances Appropriated	778,912	778,912	0
Fund Net Position End of Year	$1,350,688	$1,288,240	($62,448)

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$11,965,923	$14,045,649	$2,079,726
Other	34,077	40,000	5,923
Total Revenues	12,000,000	14,085,649	2,085,649
Expenses			
Self-Insurance:			
Personal Services	212,090	212,090	0
Contractual Services	2,865,508	2,864,680	828
Claims and Judgments	12,414,404	12,414,404	0
Other	157,143	145,979	11,164
Total Self-Insurance	15,649,145	15,637,153	11,992
Employee Fringe Benefits:			
Fringe Benefits	480,765	479,908	857
OPERS - County Share	21,380	21,380	0
Total Employee Fringe Benefits	502,145	501,288	857
Total Expenses	16,151,290	16,138,441	12,849
Excess of Revenues Over (Under) Expenses Before Transfers	(4,151,290)	(2,052,792)	2,098,498
Transfers In	2,000,000	2,000,000	0
Net Change in Fund Net Position	(2,151,290)	(52,792)	2,098,498
Fund Net Position Beginning of Year	2,416,062	2,416,062	0
Prior Year Encumbrances Appropriated	4,284	4,284	0
Fund Net Position End of Year	$269,056	$2,367,554	$2,098,498

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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$712,466	$734,878	$22,412
Expenses			
Workers' Compensation:			
Personal Services	237,387	237,636	(249)
Materials and Supplies	5,800	1,062	4,738
Contractual Services	129,772	107,182	22,590
Claims	223,000	137,793	85,207
Capital Outlay	6,000	2,694	3,306
Other	210,000	162,627	47,373
Total Workers' Compensation	811,959	648,994	162,965
Employee Fringe Benefits:			
Fringe Benefits	40,997	32,149	8,848
OPERS - County Share	32,890	32,890	0
Total Employee Fringe Benefits	73,887	65,039	8,848
Total Expenses	885,846	714,033	171,813
Net Change in Fund Net Position	(173,380)	20,845	194,225
Fund Net Position Beginning of Year	489,922	489,922	0
Prior Year Encumbrances Appropriated	44,960	44,960	0
Fund Net Position End of Year	$361,502	$555,727	$194,225

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.

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

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

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

	2024	2023	2022	2021
Governmental Activities:				
Net Investment in Capital Assets	$84,936,172	$90,525,982	$84,027,780	$70,361,789
Restricted:				
Debt Service	5,438,670	3,482,045	3,537,010	2,389,208
Capital Projects	1,326,558	1,234,504	2,503,891	942,174
Developmentally Disabled Education	35,240,611	35,269,604	30,403,251	27,881,134
County Schools Permanent Improvements	2,763,533	2,914,800	2,916,438	2,616,625
Public Assistance	0	0	70,346	260,338
ADAMH Operations	6,574,555	5,479,632	4,414,824	6,415,708
Road and Bridge Repairs	12,265,771	12,092,965	11,635,585	12,097,623
Child Support Enforcement	212,575	214,458	268,523	264,525
Children's Services	2,994,668	3,232,499	3,270,711	2,089,145
Community Development	30,128	86,481	31,197	39,563
Community Oriented Policing Services	0	142,940	115,862	0
Community Safety Awareness	9,530	107,556	29,254	40,992
Computer Upgrades	788,262	632,124	774,239	817,594
Convention and Visitors Bureau	121,927	116,911	109,444	97,558
County Home Operations	1,147,927	895,475	437,300	505,679
Courthouse Security	1,233,836	1,108,632	1,287,611	1,262,464
Ditch Maintenance	8,648,197	8,506,991	8,335,924	8,160,720
Dog and Kennel	188,442	267,877	244,879	221,911
Drug Enforcement	1,184,432	1,203,278	1,204,386	1,127,919
Economic Development	307,568	305,705	295,571	294,164
Emergency Management and Planning	443,939	529,523	589,966	456,703
Law Library	12,020	71,193	92,029	159,497
Older Adult Services	1,972,901	1,641,137	1,215,934	1,414,136
Real Estate Assessments	6,931,328	6,209,602	4,882,095	8,453,902
Shelter Care and Youth Services	306,021	416,687	563,522	608,557
Sheriff Operations	1,660,869	2,047,977	404,072	851,418
Social Services	2,673,851	4,477,735	2,638,135	129,401
Transportation	4,456,861	4,856,606	3,796,522	2,384,228
Pension and OPEB Plans	4,008,255	1,136,915	11,266,984	1,095,134
Unclaimed Monies	439,574	332,205	225,455	162,879
Other Purposes	1,321,464	1,466,093	1,403,125	542,732
Unrestricted (Deficit)	(7,906,753)	(6,222,791)	(24,823,904)	(34,645,744)
Total Governmental Activities Net Position	181,733,692	184,783,341	158,167,961	119,499,676
Business-Type Activities:				
Net Investment in Capital Assets	228,405,685	214,695,827	208,438,883	224,078,567
Restricted for Pension and OPEB Plans	502,570	124,979	1,391,466	139,402
Unrestricted	29,898,966	33,757,077	33,077,331	32,363,739
Total Business-Type Activities Net Position	258,807,221	248,577,883	242,907,680	256,581,708
Primary Government:				
Net Investment in Capital Assets	313,341,857	305,221,809	292,466,663	294,440,356
Restricted	105,206,843	100,605,129	100,355,551	83,923,033
Unrestricted (Deficit)	21,992,213	27,534,286	8,253,427	(2,282,005)
Total Primary Government Net Position	$440,540,913	$433,361,224	$401,075,641	$376,081,384

(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.

2020	2019	2018 (1)	2017 (2)	2016	2015
$66,903,510	$62,409,560	$59,756,314	$52,707,349	$48,140,122	$49,326,620
3,910,788	4,414,577	4,252,957	3,454,309	3,067,338	3,603,402
18,199	0	439,434	1,065,865	605,841	0
27,292,555	25,375,671	22,652,701	21,818,972	22,327,937	20,372,092
2,450,830	2,183,937	2,186,899	1,998,778	1,984,040	1,971,136
0	199,866	0	145,742	491,718	934,741
6,020,276	4,505,586	6,180,232	6,408,299	5,872,410	5,509,155
10,174,117	10,383,870	9,659,614	8,950,549	8,092,672	7,251,198
0	0	0	0	0	0
451,053	177,784	230,848	115,327	0	0
20,339	0	0	0	0	0
0	0	0	0	0	0
244,339	278,430	183,616	473,000	0	0
1,235,913	1,060,724	895,754	600,224	0	0
56,736	111,435	94,728	0	0	0
572,621	752,717	865,502	897,496	856,038	843,932
1,148,975	1,205,951	1,315,092	1,132,695	1,043,046	958,268
7,937,409	7,641,239	7,325,299	6,984,103	6,701,943	6,370,268
181,756	0	0	0	0	0
1,234,621	1,197,293	1,010,712	927,392	907,235	1,022,056
352,308	0	0	0	0	0
436,358	495,545	382,344	447,165	0	0
203,090	226,142	237,778	0	0	0
665,853	0	0	0	0	0
6,407,880	4,596,553	3,095,344	7,386,254	5,308,156	3,779,714
491,091	464,256	407,282	425,855	597,591	620,247
529,518	323,059	406,655	0	0	0
618,130	0	0	0	0	0
1,386,225	782,628	903,680	357,732	0	0
0	0	0	0	0	0
142,939	147,975	47,257	47,577	64,717	62,147
420,594	960,429	818,012	1,061,546	3,911,910	3,163,270
(80,926,518)	(87,363,000)	(71,858,347)	(66,867,732)	(28,436,377)	(28,955,694)
60,581,505	42,532,227	51,489,707	50,538,497	81,536,337	76,832,552
214,018,407	200,852,940	191,023,726	193,293,164	186,350,512	181,276,648
0	0	0	0	0	0
26,377,058	23,454,473	22,675,007	18,953,178	24,289,779	22,704,490
240,395,465	224,307,413	213,698,733	212,246,342	210,640,291	203,981,138
280,921,917	263,262,500	250,780,040	246,000,513	234,490,634	230,603,268
74,604,513	67,485,667	63,591,740	64,698,880	61,832,592	56,461,626
(54,549,460)	(63,908,527)	(49,183,340)	(47,914,554)	(4,146,598)	(6,251,204)
$300,976,970	$266,839,640	$265,188,440	$262,784,839	$292,176,628	$280,813,690

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

	2024	2023	2022	2021
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government:				
Legislative and Executive	$8,711,182	$5,640,280	$9,047,243	$6,500,298
Judicial	2,796,733	2,655,082	3,030,647	2,865,728
Public Safety	7,510,982	8,258,245	5,544,384	5,784,008
Public Works	1,104,459	725,667	607,556	805,261
Health	719,866	758,937	716,825	614,185
Human Services	1,884,690	2,004,217	1,557,247	1,558,498
Economic Developmental and Assistance - Primary Government	32,946	27,670	130,086	20,862
Economic Developmental and Assistance - External Government	74,719	94,212	100,952	81,283
Subtotal - Charges for Services	22,835,577	20,164,310	20,734,940	18,230,123
Operating Grants and Contributions:				
General Government				
Legislative and Executive	200,024	218,228	862,457	201,253
Judicial	3,773,651	3,059,044	2,822,742	2,908,241
Public Safety	5,075,622	5,910,273	9,798,016	3,594,781
Public Works	8,454,170	7,542,308	7,815,058	11,126,095
Health	12,117,573	12,798,556	11,523,412	13,596,648
Human Services	16,525,483	16,993,920	16,363,782	14,357,316
Economic Developmental and Assistance - Primary Government	918,764	1,048,057	856,224	319,735
Economic Developmental and Assistance - External Government	2,666,079	7,383,311	3,652,391	125,000
Subtotal - Operating Grants and Contributions	49,731,366	54,953,697	53,694,082	46,229,069
Capital Grants and Contributions:				
Legislative and Executive	2,713,234			
Public Works	2,533,149	3,315,584	948,146	1,644,751
Health	50,000	0	250,000	0
Subtotal - Capital Grants and Contributions	5,296,383	3,315,584	1,198,146	1,644,751
Total Governmental Activities Program Revenues	77,863,326	78,433,591	75,627,168	66,103,943
Business-Type Activities:				
Charges for Services:				
Sewer	21,179,238	20,861,547	18,665,819	18,908,698
Water	15,783,384	14,369,578	15,670,393	13,928,948
Solid Waste	9,479,039	8,935,536	9,008,959	8,543,204
Subtotal - Charges for Services	46,441,661	44,166,661	43,345,171	41,380,850
Operating Grants and Contributions:				
Sewer	117,704	136,512	157,308	24,992
Water	0	252,012	120,620	1,032
Solid Waste	17,283	0	0	6,880
Subtotal - Operating Grants and Contributions	134,987	388,524	277,928	32,904
Capital Grants and Contributions				
Sewer	2,406,198	1,588,975	5,353,017	6,171,468
Water	3,549,115	2,307,619	3,456,972	3,275,505
Solid Waste	0	0	0	0
Subtotal - Capital Grants and Contributions	5,955,313	3,896,594	8,809,989	9,446,973
Total Business-Type Activities Program Revenues	52,531,961	48,451,779	52,433,088	50,860,727
Total Primary Government Program Revenues	$130,395,287	$126,885,370	$128,060,256	$116,964,670

2020	2019	2018 (1) (2)	2017	2016	2015 (3)
$5,283,448	$5,706,411	$5,852,143	$5,658,466	$4,987,967	$5,179,381
3,256,513	2,733,242	3,065,105	2,748,356	2,764,913	2,216,188
4,524,678	5,213,893	5,098,698	4,837,236	4,071,324	4,226,902
737,385	1,032,457	1,420,746	1,111,182	498,960	679,355
614,075	630,415	506,261	493,605	509,936	484,109
1,565,268	1,513,677	2,457,118	1,900,462	1,728,432	1,741,001
192,571	13,943	94,794	23,535	25,239	40,108
85,073	91,772	69,331	78,482	78,157	69,401
16,259,011	16,935,810	18,564,196	16,851,324	14,664,928	14,636,445
1,180,569	55,909	99,575	169,643	1,371,973	1,241,089
2,618,409	2,173,189	1,726,977	1,758,972	2,083,063	2,040,429
7,579,519	3,312,253	2,690,005	3,075,001	2,641,224	2,773,337
9,258,717	10,230,266	8,601,812	8,166,848	7,990,427	7,892,218
11,860,836	11,119,063	11,721,158	11,005,253	12,179,355	10,982,043
14,702,376	12,231,936	11,792,812	9,117,043	9,428,138	9,388,654
4,247,647	621,387	872,553	86,577	353,241	170,512
0	0	0	0	0	0
51,448,073	39,744,003	37,504,892	33,379,337	36,047,421	34,488,282
2,574,949	4,313,047	4,017,966	3,869,459	2,001,913	3,329,407
0	0	0	0	0	0
2,574,949	4,313,047	4,017,966	3,869,459	2,001,913	3,329,407
70,282,033	60,992,860	60,087,054	54,100,120	52,714,262	52,454,134
19,345,128	18,724,850	18,726,085	18,169,114	15,035,396	14,856,464
13,163,863	11,466,514	10,696,945	10,528,259	10,042,272	9,199,490
8,189,531	7,453,091	7,191,854	6,784,157	6,089,808	6,716,244
40,698,522	37,644,455	36,614,884	35,481,530	31,167,476	30,772,198
106,157	0	0	0	0	0
45,721	0	0	0	0	0
8,477	0	0	0	0	0
160,355	0	0	0	0	0
6,176,930	4,436,295	2,216,859	3,268,115	6,581,393	6,316,994
6,884,300	5,764,109	1,668,954	1,518,456	4,148,956	5,126,242
0	0	0	0	2,763	2,763
13,061,230	10,200,404	3,885,813	4,786,571	10,733,112	11,445,999
53,920,107	47,844,859	40,500,697	40,268,101	41,900,588	42,218,197
$124,202,140	$108,837,719	$100,587,751	$94,368,221	$94,614,850	$94,672,331

(continued)

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

	2024	2023	2022	2021
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	$44,993,945	$37,336,091	$37,547,588	$25,092,216
Judicial	16,673,184	14,774,391	11,163,564	7,132,918
Public Safety	35,289,299	32,597,561	23,728,092	15,113,564
Public Works	13,733,805	12,151,475	10,213,412	8,815,776
Health	32,346,985	29,208,903	28,962,459	22,309,307
Human Services	35,122,684	25,678,490	17,490,458	12,576,592
Economic Developmental and Assistance - Primary Government	1,563,269	1,628,081	1,505,621	767,787
Economic Developmental and Assistance - External Government	2,938,227	7,723,408	3,967,141	399,300
Interest	1,030,874	1,076,739	1,009,964	913,039
Total Governmental Activities Expenses	183,692,272	162,175,139	135,588,299	93,120,499
Business-Type Activities:				
Sewer	20,682,029	21,490,521	17,937,175	12,667,814
Water	10,980,004	12,553,857	11,164,538	13,508,759
Solid Waste	9,713,070	9,184,282	8,822,153	8,615,028
Total Business-Type Activities Expenses	41,375,103	43,228,660	37,923,866	34,791,601
Total Primary Government Expenses	225,067,375	205,403,799	173,512,165	127,912,100
Net (Expense)/Revenue				
Governmental Activities	(105,828,946)	(83,741,548)	(59,961,131)	(27,016,556)
Business-Type Activities	11,156,858	5,223,119	14,509,222	16,069,126
Total Primary Government Net Expense	(94,672,088)	(78,518,429)	(45,451,909)	(10,947,430)
General Revenues, Transfers and Gain on Sale of Capital Assets				
Governmental Activities				
Taxes:				
Property Taxes Levied For:				
General Purposes	15,256,870	14,640,378	12,224,290	12,572,982
Achievement Center	17,215,037	18,277,442	18,254,244	17,696,240
Convention and Visitors Bureau	531,734	482,993	457,989	390,408
County Home	1,351,543	1,448,163	914,269	921,657
DRETAC	306,609	378,211	352,764	338,374
Drug Enforcement	1,574,900	1,665,213	1,663,804	1,612,918
Social Services	7,738,675	5,663,214	5,602,130	5,442,236
Debt Service	1,302,543	2,355,379	1,932,352	1,081,074
Permissive Motor Vehicle License Taxes	3,299,322	2,615,603	2,723,512	0
Sales Taxes Levied for:				
General Purposes	18,639,896	18,386,033	17,886,349	16,778,372
Achievement Center	29,110	28,305	24,059	20,664
School Sales Tax	18,629,851	18,385,327	17,883,507	16,776,560
Port Authority	0	0	0	0
Property Transfer Taxes	3,223,222	2,996,515	3,569,963	3,677,547
Grants and Entitlements not Restricted to Specific Programs	6,441,288	9,602,696	7,036,287	6,417,703
Investment Earnings/Interest	9,183,556	9,705,640	(4,920,743)	(661,801)
Miscellaneous	4,035,488	3,716,853	5,606,988	2,869,793
Total Governmental Activities	108,759,644	110,356,928	91,211,764	85,934,727
Business-Type Activities				
Investment Earnings/Interest	40,762	43,629	22,813	0
Gain on Sale of Capital Assets	29,363	0	0	0
Equity Gain on Joint Venture	303,824	159,854	80,956	116,498
Miscellaneous	90,562	243,601	179,031	619
Transfers	0	0	0	0
Total Business-Type Activities	464,511	447,084	282,800	117,117
Total Primary Government General Revenues and Other Changes in Net Position	109,224,155	110,804,012	91,494,564	86,051,844
Change in Net Position				
Governmental Activities	2,930,698	26,615,380	31,250,633	58,918,171
Business-Type Activities	11,621,369	5,670,203	14,792,022	16,186,243
Total Primary Government Change in Net Position	$14,552,067	$32,285,583	$46,042,655	$75,104,414

(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.

2020	2019	2018 (1) (2)	2017	2016	2015 (3)
$30,422,051	$29,752,085	$32,952,597	$26,949,702	$26,850,442	$27,065,557
14,929,977	14,558,090	12,523,490	12,674,683	11,741,613	10,828,349
26,657,235	31,398,868	26,525,805	26,542,908	22,445,001	21,611,978
11,584,426	12,818,941	9,055,407	9,305,341	9,452,127	11,334,359
25,732,601	31,925,768	30,636,801	28,109,098	26,746,760	25,217,869
20,803,880	20,400,212	19,051,871	18,800,714	17,098,026	16,893,025
4,658,764	1,186,032	944,276	263,233	574,702	337,287
266,300	362,000	242,032	283,444	279,853	281,862
308,925	354,264	279,717	287,249	297,394	291,290
135,364,159	142,756,260	132,211,996	123,216,372	115,485,918	113,861,576
18,822,458	19,840,515	21,220,501	17,321,103	19,001,448	18,139,032
10,475,061	9,396,337	9,213,009	9,520,230	10,334,207	9,351,461
8,570,361	7,999,327	8,650,015	7,194,568	6,609,794	6,173,325
37,867,880	37,236,179	39,083,525	34,035,901	35,945,449	33,663,818
173,232,039	179,992,439	171,295,521	157,252,273	151,431,367	147,525,394
(65,082,126)	(81,763,400)	(72,124,942)	(69,116,252)	(62,771,656)	(61,407,442)
16,052,227	10,608,680	1,417,172	6,232,200	5,955,139	8,554,379
(49,029,899)	(71,154,720)	(70,707,770)	(62,884,052)	(56,816,517)	(52,853,063)
12,367,589	10,513,875	10,801,772	10,358,370	9,744,375	9,226,725
17,305,070	16,095,625	16,226,059	15,413,744	15,615,644	14,936,096
215,729	430,873	0	0	0	0
903,093	840,556	834,823	800,731	804,375	773,456
234,724	280,426	288,175	310,488	374,738	373,652
1,580,438	1,470,924	1,461,007	1,409,153	1,370,654	1,353,528
5,387,423	0	0	0	0	0
966,001	679,137	538,618	764,510	706,574	824,578
0	0	0	0	0	0
14,868,685	14,110,272	13,558,441	13,123,139	12,879,270	12,485,531
17,933	17,108	17,372	21,229	16,075	13,506
14,864,771	14,107,101	13,556,260	13,108,974	12,856,337	12,437,723
0	0	0	0	0	535
3,115,731	2,789,322	2,938,887	2,519,872	2,590,112	2,302,491
5,672,507	4,565,986	6,656,517	5,304,972	5,508,104	5,287,419
3,442,652	4,202,622	2,098,764	1,218,661	844,032	796,269
2,690,029	2,475,054	1,744,871	2,762,629	3,661,465	3,219,224
83,632,375	72,578,881	70,721,566	67,209,559	66,971,755	64,030,733
0	0	191	212	0	0
0	0	0	0	0	226,574
35,825	0	0	0	0	0
0	0	0	308,060	704,014	253,760
0	0	0	(93,087)	0	0
35,825	0	191	215,185	704,014	480,334
83,668,200	72,578,881	70,721,757	67,424,744	67,675,769	64,511,067
18,550,249	(9,184,519)	(1,403,376)	(1,906,693)	4,200,099	2,623,291
16,088,052	10,608,680	1,417,363	6,447,385	6,659,153	9,034,713
$34,638,301	$1,424,161	$13,987	$4,540,692	$10,859,252	$11,658,004

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

	2024	2023	2022	2021
General Fund				
Nonspendable	$4,984,880	$4,874,476	$4,791,841	$6,198,742
Restricted	0	22,931	27,027	41,874
Assigned	8,609,139	7,503,901	6,197,133	6,606,349
Unassigned	31,880,151	25,245,255	15,047,134	16,823,022
Total General Fund	45,474,170	37,646,563	26,063,135	29,669,987
All Other Governmental Funds				
Nonspendable	423,064	597,478	430,888	500,605
Restricted	91,592,963	89,771,786	84,632,346	102,651,082
Committed	563,877	263,582	520,900	0
Assigned	4,525,102	4,841,272	5,600,769	6,213,723
Unassigned (Deficit)	(1,356,655)	(1,373,895)	(838,504)	(945,418)
Total All Other Governmental Funds	95,748,351	94,100,223	90,346,399	108,419,992
Total Governmental Funds	$141,222,521	$131,746,786	$116,409,534	$138,089,979

2020	2019	2018	2017	2016	2015
$6,472,406	$6,449,696	$5,921,556	$4,380,516	$164,280	$147,014
57,656	104,463	133,244	136,340	142,287	138,738
9,060,433	715,287	3,716,482	3,220,223	361,869	0
12,226,204	9,435,825	6,408,598	1,291,917	9,300,556	7,777,693
27,816,699	16,705,271	16,179,880	9,028,996	9,968,992	8,063,445
452,064	486,488	346,869	316,836	578,972	633,127
67,898,004	60,029,466	57,129,637	59,581,381	56,701,891	51,246,104
0	0	0	0	0	0
2,017,217	370,149	116,254	72,542	304,655	419,591
(2,490,735)	(1,549,021)	(2,296,243)	(1,101,703)	(639,862)	(740,047)
67,876,550	59,337,082	55,296,517	58,869,056	56,945,656	51,558,775
$95,693,249	$76,042,353	$71,476,397	$67,898,052	$66,914,648	$59,622,220

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

	2024	2023	2022	2021
Revenues				
Property and Other Taxes	$47,299,337	$43,635,510	$40,565,928	$39,114,161
Sales Taxes	37,298,857	36,799,665	35,793,915	33,575,596
Property Transfer Taxes	3,223,222	2,996,515	3,569,963	3,677,547
Permissive Motor Vehicle License Taxes	3,299,322	2,615,603	2,723,512	0
Charges for Services	18,419,588	17,796,245	16,966,419	15,695,069
Licenses and Permits	1,136,588	1,199,005	1,437,387	1,111,265
Fines, Forfeitures, and Settlements	1,112,234	540,483	427,795	406,718
Intergovernmental	59,861,647	65,572,282	60,762,572	53,295,010
Special Assessments	263,618	296,930	306,226	393,300
Investment Earnings/Interest	9,050,079	9,572,169	(5,054,215)	(827,088)
Lease Revenue	278,734	207,030	99,447	0
Rentals	339,294	391,811	338,301	603,683
Donations	495,083	478,178	582,096	449,375
Other	3,995,488	3,465,417	3,700,862	2,358,961
Total Revenues	186,073,091	185,566,843	162,220,208	149,853,597
Expenditures				
Current:				
General Government:				
Legislative and Executive	37,101,280	36,065,265	39,762,136	29,671,286
Judicial	15,495,975	13,650,747	13,852,793	12,319,495
Public Safety	33,716,312	31,287,081	27,424,451	26,992,953
Public Works	12,487,400	10,953,599	12,701,496	10,436,714
Health	31,521,074	28,373,250	31,611,891	27,826,352
Human Services	29,362,715	24,918,113	19,999,592	18,300,227
Economic Development and Assistance	1,563,024	1,626,945	1,509,847	776,709
Capital Outlay	7,603,424	13,170,407	23,311,692	9,671,406
Intergovernmental	2,938,227	7,723,408	3,967,141	399,300
Debt Service:				
Principal Retirement	1,742,962	1,507,354	4,650,675	3,211,329
Capital Appreciation Bond Interest	0	0	0	0
Interest	1,073,408	1,119,135	1,210,763	928,700
Bond Issuance Costs	0	0	0	333,197
Total Expenditures	174,605,801	170,395,304	180,002,477	140,867,668
Excess of Revenues Over (Under) Expenditures	11,467,290	15,171,539	(17,782,269)	8,985,929
Other Financing Sources (Uses)				
Sale of Capital Assets	8,445	8,963	7,364	11,351
OPWC Loans Issued	0	156,750	27,000	0
Inception of Leases	0	0	67,460	0
General Obligation Bonds Issued	0	0	0	32,000,000
Premium on General Obligation Bonds Issued	0	0	0	1,399,450
Transfers In	2,942,443	3,225,613	4,117,110	10,060,159
Transfers Out	(4,942,443)	(3,225,613)	(8,117,110)	(10,060,159)
Total Other Financing Sources (Uses)	(1,991,555)	165,713	(3,898,176)	33,410,801
Net Change in Fund Balances	$9,475,735	$15,337,252	($21,680,445)	$42,396,730
Debt Service as a Percentage of Noncapital Expenditures	1.7%	1.7%	3.8%	3.2%

2020	2019	2018	2017	2016	2015
$37,918,976	$30,333,055	$30,173,294	$29,235,265	$28,239,623	$27,610,091
29,751,389	28,234,481	27,132,073	26,253,342	25,751,682	24,937,295
3,115,731	2,789,322	2,938,887	2,519,872	2,590,112	2,302,491
0	0	0	0	0	0
14,989,313	14,297,500	16,457,217	15,037,759	13,669,218	14,218,260
1,102,380	1,092,959	9,378	4,667	13,048	11,904
375,849	433,352	579,091	874,764	599,233	529,441
59,634,581	46,888,889	47,009,477	42,467,624	43,179,262	42,552,561
434,146	479,945	442,713	435,477	558,659	548,312
3,756,624	4,022,576	2,098,764	1,218,661	844,032	796,269
0	0	0	0	0	0
586,357	480,436	480,285	216,636	215,459	197,722
351,859	392,525	387,199	323,533	373,874	326,832
2,428,007	2,460,154	1,744,871	2,762,629	3,661,465	3,219,224
154,445,212	131,905,194	129,453,249	121,350,229	119,695,667	117,250,402
28,610,703	26,937,035	31,338,801	25,626,463	25,540,762	25,670,117
13,715,559	12,109,634	11,972,190	11,176,574	11,243,394	10,909,164
24,982,320	26,233,573	24,319,400	23,387,360	21,026,469	20,991,977
10,550,376	10,864,222	9,005,632	8,628,379	8,185,016	8,714,137
24,806,072	26,637,642	28,684,146	27,159,196	26,380,875	24,508,549
19,712,474	17,352,386	17,971,004	17,247,418	16,630,309	16,170,902
4,657,740	1,182,848	942,868	263,233	574,702	337,287
5,513,553	4,403,439	7,338,165	4,006,840	3,607,398	8,391,180
266,300	362,000	242,032	283,444	279,853	281,862
1,173,880	863,993	865,456	930,042	925,403	630,686
0	30,082	0	0	0	0
329,049	374,063	298,636	304,408	312,744	281,338
0	0	0	0	0	247,383
134,318,026	127,350,917	132,978,330	119,013,357	114,706,925	117,134,582
20,127,186	4,554,277	(3,525,081)	2,336,872	4,988,742	115,820
24,681	11,679	31,760	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	1,800,000	5,400,000
0	0	0	0	0	247,383
4,139,673	3,556,657	2,965,655	2,997,497	1,846,790	1,931,652
(4,139,673)	(3,556,657)	(2,965,655)	(2,904,410)	(1,846,790)	(1,931,652)
24,681	11,679	31,760	93,087	1,800,000	5,647,383
$20,151,867	$4,565,956	($3,493,321)	$2,429,959	$6,788,742	$5,763,203
1.2%	1.0%	0.9%	1.1%	1.1%	0.8%

Medina County, Ohio

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

	2024	2023	2022	2021
Unvoted Millage				
Operating	$2.300000	$2.140000	$2.160000	$2.310000
Bond	0.200000	0.360000	0.340000	0.190000
Voted Millage - by levy				
2000 Developmental and Disabilities - Continuing				
Residential/Agricultural Real	0.521775	0.522999	0.656039	0.659058
Commercial/Industrial and Public Utility Real	0.640570	0.639060	0.689531	0.692228
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
2010 Developmental and Disabilities - 10 Year				
Residential/Agricultural Real	0.723941	0.725640	0.910227	0.914416
Commercial/Industrial and Public Utility Real	0.926271	0.924088	0.997071	1.000970
General Business and Public Utility Personal	1.120000	1.120000	1.120000	1.120000
2012 Developmental and Disabilities - Continuing				
Residential/Agricultural Real	1.228114	1.230996	1.544135	1.551241
Commercial/Industrial and Public Utility Real	1.571353	1.567650	1.691459	1.698075
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
2007 ANTI-DRUG - 5 Year				
Residential/Agricultural Real	0.226231	0.226762	0.284446	0.285755
Commercial/Industrial and Public Utility Real	0.289459	0.288777	0.311584	0.312803
General Business and Public Utility Personal	0.350000	0.350000	0.350000	0.350000
2007 County Home - 5 Year				
Residential/Agricultural Real	0.129275	0.129578	0.162540	0.163288
Commercial/Industrial and Public Utility Real	0.165405	0.165015	0.178048	0.178744
General Business and Public Utility Personal	0.200000	0.200000	0.200000	0.200000
2022 County Home - 5 Year				
Residential/Agricultural Real	0.059650	0.059790	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.069674	0.069510	0.000000	0.000000
General Business and Public Utility Personal	0.200000	0.075000	0.000000	0.000000
2019 Health, Human and Social Services - 5 Year				
Residential/Agricultural Real	0.701921	0.703568	0.882541	0.886603
Commercial/Industrial and Public Utility Real	0.859700	0.857674	0.925411	0.929031
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Total Voted Millage by type of Property				
Residential/Agricultural Real	$3.590907	$3.599333	$4.439928	$4.460361
Commercial/Industrial and Public Utility Real	4.522432	4.511774	4.793104	4.811851
General Business and Public Utility Personal	5.770000	5.645000	5.570000	5.570000
Total Millage by type of Property				
Residential/Agricultural Real	$6.090907	$6.099333	$6.939928	$6.960361
Commercial/Industrial and Public Utility Real	7.022432	7.011774	7.293104	7.311851
General Business and Public Utility Personal	8.270000	8.150000	8.070000	8.070000
Total Weighted Average Tax Rate	$6.350000	$6.340000	$7.070000	$7.090000

2020	2019	2018	2017	2016	2015
$2.320000	$2.350000	$2.380000	$2.410000	$2.410000	$2.410000
0.180000	0.150000	0.120000	0.090000	0.090000	0.090000
0.660902	0.743351	0.745323	0.747230	0.804211	0.805431
0.688202	0.745108	0.745623	0.733389	0.774542	0.771111
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.916975	1.313690	1.034106	1.036752	1.115812	1.117504
0.995149	1.077435	1.078181	1.060491	1.120000	1.120000
1.120000	1.120000	1.120000	1.120000	1.120000	1.120000
1.555583	1.749645	1.754287	1.758776	1.892895	1.895766
1.688199	1.827792	1.829057	1.799047	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.286554	0.322303	0.323158	0.323985	0.348691	0.349220
0.310984	0.336698	0.336931	0.331403	0.350000	0.350000
0.350000	0.350000	0.350000	0.350000	0.350000	0.350000
0.163745	0.184173	0.184661	0.185134	0.199252	0.199554
0.177705	0.192399	0.192532	0.189373	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
0.889084	0.000000	0.000000	0.000000	0.000000	0.000000
0.923627	0.000000	0.000000	0.000000	0.000000	0.000000
1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
$4.472843	$4.313162	$4.041535	$4.051877	$4.360861	$4.367475
4.783866	4.179432	4.182324	4.113703	4.344542	4.341111
5.570000	4.570000	4.570000	4.570000	4.570000	4.570000
$6.972843	$6.813162	$6.541535	$6.551877	$6.860861	$6.867475
7.283866	6.679432	6.682324	6.613703	6.844542	6.841111
8.070000	7.070000	7.070000	7.070000	7.070000	7.070000
$7.090000	$6.800000	$6.570000	$6.580000	$6.860000	$6.870000

(continued)

Medina County, Ohio

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

	2024	2023	2022	2021
Overlapping Rates by Taxing District				
Cities				
Brunswick				
Residential/Agricultural Real	$4.168308	$3.350810	$3.546454	$3.547884
Commercial/Industrial and Public Utility Real	4.368134	3.545600	3.675611	3.679070
General Business and Public Utility Personal	4.620000	3.800000	3.800000	3.800000
Medina				
Residential/Agricultural Real	5.223204	5.228050	5.772712	5.778985
Commercial/Industrial and Public Utility Real	5.629208	5.605593	5.803798	5.836291
General Business and Public Utility Personal	6.400000	6.400000	6.400000	6.400000
Rittman				
Residential/Agricultural Real	5.098262	5.741098	5.782101	5.785318
Commercial/Industrial and Public Utility Real	5.834056	5.845243	5.842966	5.813236
General Business and Public Utility Personal	6.300000	6.300000	6.300000	6.300000
Wadsworth				
Residential/Agricultural Real	5.564536	5.568045	5.864920	4.376355
Commercial/Industrial and Public Utility Real	6.335464	6.290179	6.134648	4.561919
General Business and Public Utility Personal	6.900000	6.900000	6.400000	4.900000
Chippewa Lake				
Residential/Agricultural Real	9.089416	8.088004	9.653865	9.700898
Commercial/Industrial and Public Utility Real	10.232281	9.214226	10.751431	10.751431
General Business and Public Utility Personal	12.600000	11.600000	11.600000	11.600000
Creston				
Residential/Agricultural Real	9.621542	11.628012	6.812541	6.814025
Commercial/Industrial and Public Utility Real	11.762450	11.762996	8.027385	7.931453
General Business and Public Utility Personal	11.800000	11.800000	10.400000	10.400000
Gloria Glens				
Residential/Agricultural Real	9.340608	9.340608	11.539475	11.539475
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	14.109392	14.307066	16.776453	16.776701
Commercial/Industrial and Public Utility Real	17.100556	16.800042	17.960140	17.938063
General Business and Public Utility Personal	19.200000	19.200000	19.200000	19.200000
Seville				
Residential/Agricultural Real	4.765696	4.806528	5.433798	5.435200
Commercial/Industrial and Public Utility Real	5.604842	5.567308	5.696448	5.711850
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Spencer				
Residential/Agricultural Real	12.038520	12.046183	9.563171	9.560396
Commercial/Industrial and Public Utility Real	13.208375	13.458831	10.501987	10.587077
General Business and Public Utility Personal	15.400000	15.400000	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

2020	2019	2018	2017	2016	2015
$3.547500	$3.696346	$3.699802	$3.701780	$3.796178	$3.797669
3.680661	3.772100	3.773328	3.748323	3.794900	3.794258
3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
4.783458	5.020574	5.021331	5.021503	5.172619	5.172139
4.816353	4.942789	4.959918	4.938495	5.005592	4.997952
5.400000	5.400000	5.400000	5.400000	5.400000	5.400000
6.134386	6.145573	6.144177	6.289958	6.300000	6.032365
6.290133	6.290717	6.300000	6.300000	6.300000	6.300000
6.300000	6.300000	6.300000	6.300000	6.300000	6.300000
4.380987	4.685959	4.687735	4.497399	4.687724	5.637517
4.531225	4.762165	4.760518	4.549761	4.700000	5.500465
4.900000	4.900000	4.900000	4.700000	4.700000	5.800000
9.773054	9.779384	9.772893	9.775767	10.534499	10.042767
10.555120	8.655783	8.655783	8.655783	10.600000	10.100000
11.600000	10.600000	10.600000	10.600000	10.600000	10.100000
7.405074	7.447825	7.452818	6.435300	6.452915	6.450890
8.625395	8.595710	8.594855	8.105740	7.992980	7.992980
10.400000	10.400000	10.400000	13.000000	13.000000	13.000000
11.539258	13.682659	13.682659	12.255488	12.840959	12.043301
21.500000	23.750000	23.750000	22.350000	22.350000	23.100000
21.500000	23.750000	23.750000	22.350000	22.350000	23.100000
16.780413	18.385049	18.409687	18.392672	19.192707	15.677874
17.937733	18.514870	18.364654	18.362674	19.200000	15.700000
19.200000	19.200000	19.200000	19.200000	19.200000	15.700000
5.470418	5.893364	5.908286	5.911170	6.101622	6.112310
5.592960	5.735728	8.760036	5.748980	5.849008	5.836784
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
9.607569	10.612683	10.616019	10.565647	10.966568	10.955820
10.838515	10.723186	10.609217	10.912971	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

	2024	2023	2022	2021
Townships				
Brunswick Hills				
Residential/Agricultural Real	$11.837020	$10.842152	$13.157502	$12.806926
Commercial/Industrial and Public Utility Real	13.886073	12.892639	13.676108	13.743587
General Business and Public Utility Personal	16.550000	15.550000	15.550000	15.550000
Canaan/Creston				
Residential/Agricultural Real	3.937786	5.174618	5.216200	5.197425
Commercial/Industrial and Public Utility Real	5.225020	5.267584	5.299181	5.268982
General Business and Public Utility Personal	6.700000	6.700000	6.700000	6.700000
Chatham				
Residential/Agricultural Real	5.778110	5.783113	6.579004	6.605878
Commercial/Industrial and Public Utility Real	7.206216	7.068819	7.370279	7.371775
General Business and Public Utility Personal	7.500000	7.500000	7.500000	7.500000
Granger				
Residential/Agricultural Real	6.755255	4.566224	5.133302	5.145206
Commercial/Industrial and Public Utility Real	7.300502	5.117090	5.275238	5.192000
General Business and Public Utility Personal	7.800000	5.600000	5.600000	5.600000
Guilford				
Residential/Agricultural Real	6.190175	6.214900	6.860215	6.878833
Commercial/Industrial and Public Utility Real	7.683451	7.636100	7.382463	7.400900
General Business and Public Utility Personal	8.650000	8.650000	8.150000	8.150000
Guilford/Seville				
Residential/Agricultural Real	3.817337	3.841447	4.338422	4.353420
Commercial/Industrial and Public Utility Real	5.219147	5.171457	4.883338	4.901321
General Business and Public Utility Personal	5.750000	5.750000	5.250000	5.250000
Harrisville				
Residential/Agricultural Real	7.107106	7.121017	5.384161	5.385422
Commercial/Industrial and Public Utility Real	7.725838	8.114219	6.680488	6.812723
General Business and Public Utility Personal	9.000000	9.000000	7.500000	7.500000
Harrisville/Lodi				
Residential/Agricultural Real	1.640815	1.650515	1.980816	1.981577
Commercial/Industrial and Public Utility Real	2.170255	2.235358	2.409731	2.454984
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000
Hinckley				
Residential/Agricultural Real	7.721367	7.722488	7.837614	7.865546
Commercial/Industrial and Public Utility Real	10.658787	10.900270	11.014081	11.192792
General Business and Public Utility Personal	15.050000	15.050000	14.050000	14.050000
Homer				
Residential/Agricultural Real	4.802610	4.805796	5.057475	5.055472
Commercial/Industrial and Public Utility Real	4.716693	4.716693	4.776706	5.318499
General Business and Public Utility Personal	5.400000	5.400000	5.400000	5.400000
Lafayette				
Residential/Agricultural Real	4.457901	4.464412	4.880969	4.901044
Commercial/Industrial and Public Utility Real	4.542805	4.615699	4.723189	4.750987
General Business and Public Utility Personal	5.300000	5.300000	5.300000	5.300000

2020	2019	2018	2017	2016	2015
$12.806225	$12.654609	$12.667158	$12.680166	$10.952432	$10.993877
14.139155	12.861260	12.745543	12.748431	10.674401	10.643007
15.550000	14.350000	14.350000	14.350000	11.850000	11.850000
3.198682	3.210439	3.214475	3.196859	3.202606	3.202261
3.448791	3.419517	3.394540	3.388352	3.364155	3.368598
5.200000	5.200000	5.200000	5.200000	5.200000	5.200000
6.618676	7.066040	7.086174	6.806605	6.983553	6.987352
6.987399	7.181419	7.175031	6.776763	6.941275	6.941275
7.500000	7.500000	7.500000	7.200000	7.200000	7.200000
5.145484	5.354662	5.359366	5.353996	5.544980	5.539640
5.192540	5.442094	5.459168	5.421746	5.506888	5.565836
5.600000	5.600000	5.600000	5.600000	5.600000	5.600000
6.906985	7.520741	7.524278	7.524218	7.869771	7.874891
7.248397	7.569371	7.575597	7.572074	7.783303	7.756649
8.150000	8.150000	8.150000	8.150000	8.150000	8.150000
4.379215	4.909168	4.913306	4.913503	5.207775	5.212805
4.756973	5.003180	5.020189	5.012091	5.177281	5.152762
5.250000	5.250000	5.250000	5.250000	5.250000	5.250000
5.384832	5.665234	5.666572	5.851159	5.996022	4.494599
6.563083	7.060856	6.788508	6.354645	6.524006	5.013395
7.500000	7.500000	7.500000	8.000000	8.000000	6.500000
1.981290	2.178042	2.179288	2.364796	2.469757	0.969088
2.365681	2.570388	2.524505	2.591319	2.708542	1.202984
2.800000	2.800000	2.800000	3.300000	3.300000	1.800000
7.927127	8.483005	8.507409	7.518996	7.873218	7.880686
11.124353	10.910946	10.852709	9.775834	10.203936	10.203936
14.050000	14.050000	14.050000	13.050000	13.050000	13.050000
5.052168	7.550868	7.549624	7.558597	7.725631	7.722424
5.318410	7.900000	7.900000	7.900000	7.900000	7.900000
5.400000	7.900000	7.900000	7.900000	7.900000	7.900000
4.901596	10.507810	10.543740	8.129345	8.538222	8.544003
4.910550	10.886436	10.886823	8.577897	8.900000	8.900000
5.300000	11.300000	11.300000	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

	2024	2023	2022	2021
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	6.541640	6.547341	7.421469	7.430588
Commercial/Industrial and Public Utility Real	8.229729	8.228769	8.505557	8.491771
General Business and Public Utility Personal	9.900000	9.900000	9.900000	9.900000
Liverpool				
Residential/Agricultural Real	5.719367	5.731991	6.438466	4.960301
Commercial/Industrial and Public Utility Real	6.572733	6.615338	6.561452	5.396652
General Business and Public Utility Personal	7.700000	7.700000	7.700000	6.200000
Medina				
Residential/Agricultural Real	6.682408	6.684330	7.475592	7.492130
Commercial/Industrial and Public Utility Real	7.785773	7.659793	7.715069	7.684103
General Business and Public Utility Personal	8.600000	8.600000	8.500000	8.500000
Montville				
Residential/Agricultural Real	8.870837	8.891724	9.381181	9.236991
Commercial/Industrial and Public Utility Real	9.537364	9.499457	8.984749	8.747196
General Business and Public Utility Personal	11.450000	11.450000	11.450000	11.450000
Sharon				
Residential/Agricultural Real	6.346357	6.362140	7.106544	7.091117
Commercial/Industrial and Public Utility Real	6.918752	6.946064	7.152492	7.048499
General Business and Public Utility Personal	7.500000	7.500000	7.500000	7.650000
Spencer				
Residential/Agricultural Real	5.014712	5.014110	5.202268	5.206106
Commercial/Industrial and Public Utility Real	5.273434	5.299870	5.366678	5.378994
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
Spencer/Spencer Village				
Residential/Agricultural Real	1.514712	1.514110	1.702268	1.706106
Commercial/Industrial and Public Utility Real	1.773434	1.799870	1.866678	1.878994
General Business and Public Utility Personal	2.400000	2.400000	2.400000	2.400000
Wadsworth				
Residential/Agricultural Real	5.045720	5.054776	5.616851	5.631437
Commercial/Industrial and Public Utility Real	6.495705	6.496335	6.656365	6.656245
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
Westfield				
Residential/Agricultural Real	4.250000	4.250000	4.900000	4.900000
Commercial/Industrial and Public Utility Real	4.250000	4.250000	4.900000	4.900000
General Business and Public Utility Personal	4.250000	4.250000	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	1.650000	2.300000	2.300000
Commercial/Industrial and Public Utility Real	1.650000	1.650000	2.300000	2.300000
General Business and Public Utility Personal	1.650000	1.650000	2.300000	2.300000
York				
Residential/Agricultural Real	6.799103	6.799091	5.838865	5.868724
Commercial/Industrial and Public Utility Real	8.062462	8.052982	6.411807	6.409380
General Business and Public Utility Personal	8.600000	8.600000	6.700000	6.700000

2020	2019	2018	2017	2016	2015
$0.400000	$5.793765	$5.808220	$3.309641	$3.545415	$3.548698
0.400000	6.131980	6.132204	3.687781	3.900000	3.900000
0.400000	6.400000	6.400000	3.900000	3.900000	3.900000
7.433092	8.056979	8.056373	8.060711	8.372540	8.372203
7.598889	7.887611	7.909531	7.905476	8.290735	8.342675
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
4.961428	5.212978	5.220241	5.227993	5.380517	5.384312
5.397492	5.587553	5.586906	5.514017	5.586297	5.584006
6.200000	6.200000	6.200000	6.200000	6.200000	6.200000
7.511109	8.146715	8.158471	8.078078	8.521476	8.532100
7.756152	8.275174	8.304516	8.164886	8.600000	8.600000
8.500000	8.500000	8.500000	8.600000	8.600000	8.600000
9.261861	9.892442	10.127871	9.169481	9.636871	8.825633
8.772919	9.240796	9.492119	8.538866	9.478680	8.691337
11.450000	11.450000	11.700000	10.700000	10.650000	10.950000
7.022777	7.452593	7.514466	7.552032	7.616596	7.377767
6.936298	7.457798	7.417217	7.466002	7.597904	7.400000
7.900000	7.900000	7.900000	7.900000	7.650000	7.400000
5.205358	5.356206	5.356474	5.353740	5.468108	5.466944
5.412202	5.350158	5.334688	5.375910	5.409232	5.409232
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
1.705358	1.856206	1.856474	1.853740	1.968108	1.966944
1.912202	1.850158	1.834688	1.875910	1.909232	1.909232
2.400000	2.400000	2.400000	2.400000	2.400000	2.400000
5.656815	6.012954	6.015718	6.024766	6.281373	3.293802
6.667570	7.043530	7.082965	7.168020	7.400000	4.399380
7.400000	7.400000	7.400000	7.400000	7.400000	4.400000
4.900000	4.900000	3.000000	3.000000	3.000000	3.000000
4.900000	4.900000	3.000000	3.000000	3.000000	3.000000
4.900000	4.900000	3.000000	3.000000	3.000000	3.000000
0.000000	0.000000	0.000000	0.400000	0.400000	0.400000
0.000000	0.000000	0.000000	0.400000	0.400000	0.400000
0.000000	0.000000	0.000000	0.400000	0.400000	0.400000
2.300000	2.300000	0.400000	0.400000	0.400000	0.400000
2.300000	2.300000	0.400000	0.400000	0.400000	0.400000
2.300000	2.300000	0.400000	0.400000	0.400000	0.400000
5.872046	6.264461	6.285829	6.303844	6.074000	6.072587
6.395532	6.609874	6.691297	6.636584	6.184385	6.181757
6.700000	6.700000	6.700000	6.700000	6.200000	6.200000

(continued)

Medina County, Ohio

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

	2024	2023	2022	2021
Special Districts				
General Health District				
Residential/Agricultural Real	$0.412107	$0.413074	$0.518150	$0.520535
Commercial/Industrial and Public Utility Real	0.550998	0.549699	0.593113	0.595432
General Business and Public Utility Personal	0.970000	0.970000	0.970000	0.970000
County Library				
Residential/Agricultural Real	0.983916	1.336373	1.787976	1.894065
Commercial/Industrial and Public Utility Real	1.244460	1.592175	1.887894	2.002214
General Business and Public Utility Personal	1.500000	1.850000	2.050000	2.150000
Medina County Park District				
Residential/Agricultural Real	0.644536	0.646160	0.812610	0.816304
Commercial/Industrial and Public Utility Real	0.826748	0.824245	0.888476	0.891653
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Ella Everhard Library				
Residential/Agricultural Real	1.734003	1.736198	2.168947	2.174362
Commercial/Industrial and Public Utility Real	2.238284	2.214108	2.403256	2.329784
General Business and Public Utility Personal	2.750000	2.750000	2.750000	2.750000
Lafayette Township Fire and Rescue District				
Residential/Agricultural Real	3.396788	4.504341	5.079766	5.105039
Commercial/Industrial and Public Utility Real	3.764134	4.973492	5.144820	5.186789
General Business and Public Utility Personal	4.900000	6.000000	6.000000	6.000000
Spencer Fire District				
Residential/Agricultural Real	1.920499	1.919463	2.243636	2.250248
Commercial/Industrial and Public Utility Real	2.685619	2.737310	2.867945	2.892026
General Business and Public Utility Personal	4.650000	4.650000	4.650000	4.650000
Town and Country Fire District				
Residential/Agricultural Real	4.871492	5.655613	4.744154	4.741461
Commercial/Industrial and Public Utility Real	5.964737	5.907085	4.764674	4.990893
General Business and Public Utility Personal	6.300000	6.300000	5.600000	5.600000
Westfield Fire and Rescue				
Residential/Agricultural Real	1.622487	1.624157	2.097752	2.110147
Commercial/Industrial and Public Utility Real	1.852117	2.131592	2.335740	2.329585
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Harrisville/Lodi Union Cemetery				
Residential/Agricultural Real	0.339863	0.342322	0.426045	0.426238
Commercial/Industrial and Public Utility Real	0.411880	0.426217	0.464619	0.474585
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Cleveland Metro Parks				
Residential/Agricultural Real	2.742415	2.740396	2.150196	2.484851
Commercial/Industrial and Public Utility Real	2.731532	2.741025	2.456294	2.580795
General Business and Public Utility Personal	2.750000	2.750000	2.750000	2.750000
Wayne County Library				
Residential/Agricultural Real	0.894442	1.016374	1.019212	1.019799
Commercial/Industrial and Public Utility Real	1.279510	1.250462	1.127559	1.109787
General Business and Public Utility Personal	1.400000	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	2.003096	2.000000	2.000000	2.014982
General Business and Public Utility Personal	3.050000	3.050000	3.050000	3.050000
Wayne				
Residential/Agricultural Real	2.323346	2.430796	2.434055	2.434292
Commercial/Industrial and Public Utility Real	2.717509	2.723497	2.730504	2.682298
General Business and Public Utility Personal	4.600000	4.600000	4.600000	4.600000

2020	2019	2018	2017	2016	2015
$0.521991	$0.587111	$0.588669	$0.590175	$0.635179	$0.636142
0.591969	0.640917	0.641361	0.630838	0.666237	0.664482
0.970000	0.970000	0.970000	0.970000	0.970000	0.970000
1.897709	2.050127	2.054349	2.008286	2.095083	1.847112
1.998084	2.101300	2.104096	2.035793	2.100000	1.850000
2.150000	2.150000	2.150000	2.100000	2.100000	1.850000
0.818003	0.921505	0.923839	0.926251	0.747271	0.748412
0.886522	0.962008	0.962854	0.946926	0.750000	0.750000
1.000000	1.000000	1.000000	1.000000	0.750000	0.750000
2.178696	2.490689	2.491191	2.493591	2.706411	2.710292
2.299071	2.542650	2.542023	2.531634	2.704088	2.679553
2.750000	2.750000	2.750000	2.750000	2.750000	2.750000
5.108448	0.000000	0.000000	0.000000	0.000000	0.000000
5.415040	0.000000	0.000000	0.000000	0.000000	0.000000
6.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2.248956	2.508849	2.509311	2.504598	2.701638	2.699631
2.956963	2.835643	2.805392	2.885997	2.951153	2.951153
4.650000	4.650000	4.650000	4.650000	4.650000	4.650000
5.117211	5.254592	5.253196	5.160795	3.763005	3.759385
5.496678	5.486455	5.484212	5.531115	4.098966	4.071618
5.600000	5.600000	5.600000	5.600000	4.300000	4.300000
2.132910	2.253595	2.269225	2.269135	2.399527	2.407460
2.201180	2.381407	2.405837	2.403320	2.500000	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
0.426165	0.476037	0.476353	0.475812	0.000000	0.000000
0.454918	0.500000	0.500000	0.475665	0.000000	0.000000
0.500000	0.500000	0.500000	0.500000	0.000000	0.000000
2.479656	2.482653	2.718302	2.711249	2.711903	2.750000
2.574669	2.541737	2.740335	2.741624	2.750000	2.736822
2.750000	2.750000	2.750000	2.750000	2.750000	2.750000
1.131987	1.183683	1.083771	1.098920	1.099606	1.148648
1.250000	1.300000	1.200000	1.200000	1.200000	1.250000
1.250000	1.300000	1.200000	1.200000	1.200000	1.250000
2.000000	2.064986	2.073283	2.080537	2.231169	2.237148
2.009849	2.162244	2.167253	2.134600	2.249270	2.243758
3.050000	3.050000	3.050000	3.050000	3.050000	3.050000
2.489465	2.491147	2.491189	2.676534	2.679846	2.677416
3.021399	2.991334	2.983005	3.226228	3.223445	3.213302
4.600000	4.600000	4.600000	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

	2024	2023	2022	2021
Out-of-County School Districts				
Norwayne LSD				
Residential/Agricultural Real	$24.136499	$25.434525	$25.722525	$25.990034
Commercial/Industrial and Public Utility Real	25.900013	28.086995	29.395232	30.192080
General Business and Public Utility Personal	32.400000	33.500000	33.700000	34.050000
Rittman Exempted Village SD				
Residential/Agricultural Real	30.241201	33.528551	34.045953	35.047237
Commercial/Industrial and Public Utility Real	51.362467	54.654668	55.082046	55.657536
General Business and Public Utility Personal	57.600000	60.500000	61.000000	62.000000
Schools				
Black River Local School District				
Residential/Agricultural Real	26.119734	26.868456	27.664908	28.388479
Commercial/Industrial and Public Utility Real	26.328237	26.959398	27.688307	28.633501
General Business and Public Utility Personal	50.000000	50.600000	51.300000	52.000000
Brunswick City School District				
Residential/Agricultural Real	38.400025	38.400012	42.550024	37.254851
Commercial/Industrial and Public Utility Real	38.400040	38.400013	42.550026	37.250020
General Business and Public Utility Personal	68.070000	68.070000	72.220000	66.920000
Buckeye Local School District				
Residential/Agricultural Real	26.400018	26.500017	28.200027	30.000028
Commercial/Industrial and Public Utility Real	27.896292	28.173702	30.112709	33.119861
General Business and Public Utility Personal	61.400000	61.500000	63.200000	65.000000
Cloverleaf Local School District				
Residential/Agricultural Real	25.828797	26.433530	28.091522	28.797107
Commercial/Industrial and Public Utility Real	26.802852	27.658430	30.026517	30.789075
General Business and Public Utility Personal	53.850000	54.450000	55.800000	56.500000
Highland Local School District				
Residential/Agricultural Real	27.800028	27.800014	31.178800	33.619440
Commercial/Industrial and Public Utility Real	27.800039	27.800028	29.824884	31.850555
General Business and Public Utility Personal	73.300000	73.300000	74.700000	77.000000
Medina City School District				
Residential/Agricultural Real	32.202557	32.234379	39.065077	39.397753
Commercial/Industrial and Public Utility Real	41.076527	40.695451	44.232087	44.615366
General Business and Public Utility Personal	88.730000	88.730000	90.030000	90.230000
Wadsworth City School District				
Residential/Agricultural Real	34.383313	34.412890	41.448570	37.321581
Commercial/Industrial and Public Utility Real	43.242796	43.074539	47.014615	41.955069
General Business and Public Utility Personal	80.900000	80.900000	82.100000	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

2020	2019	2018	2017	2016	2015
$26.414968	$26.540280	$26.550345	$26.281213	$26.793820	$27.183775
31.018043	32.655839	31.638666	28.565244	29.503737	29.848698
34.200000	34.250000	34.250000	34.250000	34.750000	35.150000
36.798540	37.158605	37.199630	38.285137	38.532640	38.919382
62.836158	62.980432	63.162707	63.399917	63.435134	63.707862
62.850000	63.150000	63.200000	63.500000	63.700000	64.400000
28.441528	28.400018	29.400027	30.100034	30.124066	30.456841
29.418139	30.067716	30.332339	31.249701	31.290257	31.313633
52.000000	52.900000	52.900000	53.600000	53.600000	53.600000
37.250039	40.176371	40.219863	40.548612	41.972246	42.012045
37.250014	39.826911	39.805479	39.824510	40.533230	40.516563
66.920000	68.820000	68.820000	69.120000	69.120000	69.120000
30.000012	31.409648	31.468522	33.026706	34.316835	34.326579
32.880082	35.901317	36.197014	37.254824	37.874892	37.410620
65.000000	66.400000	66.400000	67.900000	67.900000	67.900000
29.050447	30.967719	31.019089	31.731509	32.708652	32.728866
30.651159	33.270169	33.122303	33.284509	34.115479	34.026692
56.800000	58.300000	58.300000	59.000000	59.000000	59.000000
33.772682	36.106775	36.218139	33.922666	35.267830	35.314824
31.736969	34.086910	34.119178	31.746033	32.741698	32.933914
77.000000	77.700000	77.700000	75.300000	75.300000	75.300000
39.476847	43.534450	44.377570	46.190539	48.722699	48.776954
44.578436	47.892517	48.826257	50.022618	52.543504	52.526633
90.230000	90.830000	91.630000	93.330000	93.330000	93.330000
37.366657	40.612536	40.617745	41.742713	43.956812	43.979251
41.595773	44.445291	44.437944	45.416409	47.433855	47.048916
77.900000	77.900000	77.900000	79.000000	79.000000	79.000000

Medina County, Ohio

Assessed Valuation and Estimated Actual Values of Taxable Property

Last Ten Years

	Real Property			Tangible Personal Property	
	Assessed Value			Public Utility	
Collection Year	Residential/ Agricultural	Commercial Industrial/PU	Estimated Actual Value	Assessed Value	Estimated Actual Value
2024	$6,300,076,300	$1,058,163,490	$21,023,542,257	$461,972,330	$524,968,557
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

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

Total Assessed Value	Total Estimated Actual Value	Ratio	Total Tax Rate (mills)	Weighted Average Tax Rate (per $1,000 of Assessed Value)
$7,820,212,120	$21,548,510,814	36.29%	$8.27	$6.35
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

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
2024	$49,624,256	$47,847,578	96.42 %	$735,811	$48,583,390	97.90 %
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

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
2024 and 2015

Taxpayer	2024 Real Property Assessed Valuation	2024 Percentage of Total Real Property Assessed Valuation
Nexus Gas Transmission, LLC	$176,687,150	2.40%
American Transmission Systems, Incorporated	116,337,360	1.58
Ohio Edison Company	71,628,860	0.97
Columbia Gas Transmission	60,723,090	0.83
Ohio Farmers Insurance	27,328,810	0.37
Columbia Gas of Ohio, Incorporated	25,379,430	0.34
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	$518,067,590	7.04%
Total Real Property Assessed Valuation	$7,358,239,790	

Taxpayer	2015 Real Property Assessed Valuation	2015 Percentage of Total Real Property Assessed Valuation
Ohio Farmers Insurance	$15,010,440	0.34%
Summa Akron City and St. Thomas Hospitals	8,822,540	0.21
Lodi Station, LLC	6,487,560	0.15
Wal-Mart Real Estate Business Trust	6,467,820	0.15
Stratford Crossings, LTD	6,062,690	0.14
MTD Holdings, Incorporated	4,923,580	0.11
Surrey Medwick Acquisition, LLC	4,875,770	0.11
Western Reserve Masonic Community, Incorporated	4,687,010	0.11
Aldi, Incorporated	4,598,420	0.10
Spirit Master Funding X, LLC	4,584,080	0.10
Total Real Property	$66,519,910	1.52%
Total Real Property Assessed Valuation	$4,386,030,600	

Source: Medina County Auditor

Medina County, Ohio

Ratio of Outstanding Debt to
Total Personal Income and Debt Per Capita
Last Ten Years

	Governmental Activities					
Year	General Obligation Bonds	Special Assessment Bonds	OPWC Loans	Leases	Subscriptions	Financed Purchases
2024	$31,819,513	$0	$0	$991,992	$41,796	$0
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

(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)
$63,771,258	$1,093,961	$0	$97,718,520	1.13 %	$529
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

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
2024	184,625	$21,548,510,814	$31,819,513	0.15 %	172
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

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	
2024	$21,260,943	$11,958,785	$9,302,158	$2,327,553	$992,165	$3,319,718	2.80
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

WATER DISTRICT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2024	$15,792,241	$8,919,470	$6,872,771	$2,522,006	$506,224	$3,028,230	2.27
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

SOLID WASTE MANAGEMENT

Year	Gross Revenue (2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2024	$9,391,254	$9,135,061	$256,193	$226,413	$162,937	$389,350	0.66
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

(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

	2024	2023	2022	2021
Total Assessed Property Value	$7,820,212,120	$7,692,921,870	$6,282,981,040	$6,213,285,230
General Bonded Debt Outstanding:				
General Obligation Bonds	$30,580,000	$31,300,000	$31,990,000	$36,085,000
Special Assessment Bonds	0	0	0	30,000
OWDA Loans	63,771,258	58,805,265	60,361,377	67,862,187
OPWC Loans	1,093,961	1,427,173	1,369,243	1,392,325
Rural Lorain County Waterline Loan	0	0	0	0
Total Gross Indebtedness	95,445,219	91,532,438	93,720,620	105,369,512
Less:				
Special Assessment Debt	0	0	0	(30,000)
OWDA Loans - Enterprise Fund Revenue	(63,771,258)	(58,805,265)	(60,361,377)	(67,862,187)
OPWC Loans - Enterprise Fund Revenue	(1,093,961)	(1,188,733)	(1,283,507)	(1,330,893)
Rural Lorain County Waterline Loan	0	0	0	0
Amount Available in Debt Service Fund for for Retirement of General Obligation Bonds	(2,370,500)	(1,764,040)	(69,383)	(391,674)
Total Net Debt Applicable to Debt Limit	28,209,500	29,774,400	32,006,353	35,754,758
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	188,005,303	184,823,047	149,574,526	147,832,131
Overall Legal Debt Limit (10 ½ % of Assessed Valuation)	194,005,303	190,823,047	155,574,526	153,832,131
Legal Debt Margin Within 10 ½ % Limitations	$165,795,803	$161,048,647	$123,568,173	$118,077,373
Legal Debt Margin as a Percentage of the Debt Limit	85.46%	84.40%	79.43%	76.76%
Unvoted Debt Limitation 1 % of Assessed Valuation	$78,202,121	$76,929,219	$62,829,810	$62,132,852
Total Gross Indebtedness	95,445,219	91,532,438	93,720,620	105,369,512
Less:				
Special Assessment Debt	0	0	0	(30,000)
OWDA Loans - Enterprise Fund Revenue	(63,771,258)	(58,805,265)	(60,361,377)	(67,862,187)
OPWC Loans - Enterprise Fund Revenue	(1,093,961)	(1,188,733)	(1,283,507)	(1,330,893)
Rural Lorain County Waterline Loan	0	0	0	0
Amount Available in Debt Service Fund for for Retirement of General Obligation Bonds	(2,370,500)	(1,764,040)	(69,383)	(391,674)
Net Debt Within 5 ½ % Limitations	28,209,500	29,774,400	32,006,353	35,754,758
Unvoted Legal Debt Margin Within 5 ½ % Limitations	$49,992,621	$47,154,819	$30,823,457	$26,378,094
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	63.93%	61.30%	49.06%	42.45%

2020	2019	2018	2017	2016	2015
$6,071,209,480	$5,182,633,470	$5,063,837,430	$4,982,902,050	$4,575,792,050	$4,503,689,280
$7,010,000	$7,855,000	$8,639,918	$9,429,918	$10,279,918	$9,334,918
60,000	140,000	215,000	285,000	355,000	420,000
67,907,673	73,783,322	76,947,729	62,595,573	59,223,038	64,695,511
1,498,191	1,410,437	1,233,710	1,326,079	1,379,577	924,101
19,042	37,877	56,506	74,931	93,154	111,178
76,494,906	83,226,636	87,092,863	73,711,501	71,330,687	75,485,708
(60,000)	(140,000)	(215,000)	(285,000)	(355,000)	(420,000)
(67,907,673)	(73,783,322)	(76,947,729)	(62,595,573)	(59,223,038)	(64,695,511)
(1,434,063)	(1,343,613)	(1,162,811)	(1,249,724)	(1,293,180)	(832,301)
(19,042)	(37,877)	(56,506)	(74,931)	(93,154)	(111,178)
(692,003)	(43,212)	(98,086)	(18,002)	(37,810)	(255,415)
6,382,125	7,878,612	8,612,731	9,488,271	10,328,505	9,171,303
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
144,280,237	122,065,837	119,095,936	117,072,551	106,894,801	105,092,232
150,280,237	128,065,837	125,095,936	123,072,551	112,894,801	111,092,232
$143,898,112	$120,187,225	$116,483,205	$113,584,280	$102,566,296	$101,920,929
95.75%	93.85%	93.12%	92.29%	90.85%	91.74%
$60,712,095	$51,826,335	$50,638,374	$49,829,021	$45,757,921	$45,036,893
76,494,906	83,226,636	87,092,863	73,711,501	71,330,687	75,485,708
(60,000)	(140,000)	(215,000)	(285,000)	(355,000)	(420,000)
(67,907,673)	(73,783,322)	(76,947,729)	(62,595,573)	(59,223,038)	(64,695,511)
(1,434,063)	(1,343,613)	(1,162,811)	(1,249,724)	(1,293,180)	(832,301)
(19,042)	(37,877)	(56,506)	(74,931)	(93,154)	(111,178)
(692,003)	(43,212)	(98,086)	(18,002)	(37,810)	(255,415)
6,382,125	7,878,612	8,612,731	9,488,271	10,328,505	9,171,303
$54,329,970	$43,947,723	$42,025,643	$40,340,750	$35,429,416	$35,865,590
89.49%	84.80%	82.99%	80.96%	77.43%	79.64%

Medina County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2024

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Medina County			
General Obligation Bonds	$31,819,513	100 %	$31,819,513
Leases	991,992	100	991,992
Subscriptions	41,796	100	41,796
Total Direct - Medina County	32,853,301		32,853,301
Overlapping			
Townships Wholly Within the County	6,689,518	100	6,689,518
Villages Wholly Within the County	7,300,132	100	7,300,132
Cities Wholly Within the County	49,118,010	100	49,118,010
City of Rittman	219,875	3	6,596
School Districts Wholly Within the County	399,276,774	100	399,276,774
Black River Local School District	503,407	42	211,431
Highland Local School District	83,888,853	99	83,049,964
Rittman Exempted Village School District	3,357,076	3	100,712
Norwayne Local School District	6,010,000	8	480,800
Total Overlapping	556,363,645		546,233,937
Totals	$589,216,946		$579,087,238

(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, 2024.

Source: Medina County Auditor

Medina County, Ohio
Principal Employers
2024 and 2015

2024

Employer	Employees	Percentage of Total County Employment
Cleveland Clinic	1,795	1.81 %
Westfield Insurance	1,105	1.11
Medina County	1,101	1.11
Discount Drug Mart	905	0.91
Brunswick City School District	775	0.79
Medina City School District	771	0.78
Stanley Black and Decker	750	0.76
Sandridge Food Corporation	679	0.69
Wadsworth City School District	579	0.58
Carlisle Brake and Friction	396	0.40
Total	8,856	8.94 %
Total Employment within the County	99,111	

2015

Employer	Employees	Percentage of Total County Employment
Westfield Insurance	1,589	3.12 %
Medina County	1,351	2.65
Brunswick City School District	800	1.57
Medina City School District	799	1.57
Medina General Hospital	780	1.53
MTD Products	700	1.37
Sandridge Food Corporation	600	1.18
Wadsworth City School District	541	1.06
Discount Drug Mart	485	0.95
Great Lakes Construction	375	0.73
Total	8,020	15.73 %
Total Employment within the County	50,979	

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)
2024	184,625	$8,613,125,500	$46,652	$92,660	43
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

(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

Number of Licensed Drivers (2)	Number of Registered Voters (3)	Number of County Employees (1) (5)	Unemployment Rate (1)	Total Assessed Property Value (1)
46,790	135,379	941	3.3 %	$7,820,212,120
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

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

Function/Program	2024	2023	2022	2021
Governmental Activities				
General Government				
Legislative and Executive				
County Offices	118	132	143	147
Real Estate Assessment	12	12	9	8
Delinquent Real Estate Tax Assessment Collections	1	1	1	1
Workforce Development	0	0	0	0
Judicial				
County Offices	162	141	125	112
Child Support Enforcement	26	29	28	28
Public Safety				
County Offices	164	162	154	150
Drug Enforcement	8	8	8	7
Public Works				
County Offices	12	13	23	26
Auto and Gas	44	49	37	37
Health Services				
Developmental Disabilities	126	130	137	141
ADAMH	4	4	5	6
Animal Shelter	4	4	4	4
Human Services				
Transportation	25	24	24	23
Title IV-D	3	3	4	6
Shelter Care	7	7	7	8
Public Assistance	79	81	80	78
Victim Assistance	1	1	1	2
Office for Older Adults	14	14	13	11
County Home	16	16	16	15
Business-Type Activities				
Sewer District	92	88	101	98
Water District	14	12	12	14
Solid Waste	9	9	8	8
Totals	941	940	940	930

Source: Medina County Auditor

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

2020	2019	2018	2017	2016	2015
146	147	148	136	127	129
8	5	3	6	4	4
1	1	3	3	4	5
0	0	0	0	0	2
132	124	122	123	120	123
28	27	27	26	27	30
151	150	146	146	143	139
8	9	8	8	8	7
26	15	14	14	14	15
40	45	46	45	45	43
141	138	154	167	181	195
6	5	5	5	5	5
4	4	4	5	5	5
16	17	17	15	15	15
6	8	6	5	5	5
9	9	9	8	8	6
78	78	72	73	73	72
2	0	0	0	0	0
8	7	6	6	5	5
19	17	19	18	18	19
101	99	95	101	103	98
14	14	15	17	16	18
8	7	7	7	6	5
952	926	926	934	932	945

Medina County, Ohio

Operating Indicators by Function/Program

Last Ten Years

Function/Program	2024	2023	2022	2021
General Government				
Finance Department				
Number of Budget Amendment Resolutions Passed	26	86	84	91
State and Federal Grant Funds Received	$26,787,124	$28,991,543	$17,153,253	$25,907,845
Transportation				
Number of Trips	61,249	66,825	59,090	60,628
Number of Vehicles	23	23	23	23
Vehicle Miles Per Year	424,496	475,961	537,473	552,309
Accounting				
Agency Ratings - Standard and Poor's	AA+	AA+	AA+	AA+
Agency Ratings - Moody's Financial Services	Aa1	Aa1	Aa1	Did not pursue
Number of Checks/Vouchers Issued	31,737	30,489	29,693	27,288
Amount of Checks Written	$511,137,483	$473,759,159	$453,153,126	$400,496,364
Number of Receipts Issued	29,253	29,289	29,145	29,746
Number of Budget Adjustments Issued	2,413	2,361	2,347	2,355
Building				
Residential Construction Permits Issued	3,337	3,227	3,297	3,194
Commercial Construction Permits Issued	542	570	628	452
Estimated Value of Construction	$302,135,081	$286,288,159	$399,693,536	$284,284,420
Number of Permits Issued	3,891	3,797	3,925	3,646
Average Construction Costs of New Homes	$415,217	$394,843	$371,411	$454,543
Amount of Revenue Generated from Permits	$1,172,255	$1,244,579	$1,477,314	$1,147,706
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	0	1	12
Number of Promotions from Sheriff's Certified Lists	0	3	6	5
Total Calls for Services	130,313	137,648	117,562	129,001
Number of Traffic Citations Issued	1,153	925	662	763
Number of Criminal Arrests	776	729	540	298
Number of Accident Reports Completed	625	583	228	108
Part 1 Offenses (Major Offenses)	754	945	251	333
Sheriff's Department Auxiliary Hours Worked	3,670	3,100	3,448	2,906
DUI Arrests	102	83	66	61
Number of Prisoners	3,393	3,441	1,771	2,224
Prisoner Meal Costs	$509,463	$308,599	$284,224	$207,959
Motor Vehicle Accidents	2,947	583	14	3,801
Property Damage Accidents	2,158	426	14	2,697
Gasoline Costs of Fleet	$158,656	$164,292	$193,617	$134,955
Number of Full-Time Law Enforcement Employees	61	66	60	54
Public Works				
Bridges Replaced	4	3	5	7
Culverts Replaced	16	24	26	51
Miles of Road Maintained	323	323	324	324
Number of Bridges	292	282	285	285
Number of Culverts	3,586	3,586	1,734	1,734
Number of Signals	12	12	4	4
Number of Traffic Signs	7,250	7,250	7,403	7,837
Number of Vehicles	76	76	72	72
Health Department				
Vital Statistics				
Number of Births - Certificates Filed (1)	63	59	57	56
Number of Deaths - Certificates Filed	1,677	1,576	1,546	1,417
Number of Births - Certificates Issued	6,625	6,268	5,523	6,359
Number of Deaths - Certificates Issued	7,991	7,635	7,575	6,943
Burial Permits - Certificates Issued	415	433	528	1,114
Dog Warden Services Calls Responded To	684	660	560	535

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.

2020	2019	2018	2017	2016	2015
80	73	77	79	56	59
$23,705,737	$6,362,424	$7,571,655	$6,398,302	$8,458,482	$6,808,052
56,647	37,643	76,742	71,548	56,100	63,750
23	24	26	24	21	21
717,192	518,112	516,476	526,743	450,094	497,518
AA+	AA+	AA+	AA	AA	AA
Aa1	Aa1	Aa1	Aa1	Aa1	Aa1
28,531	29,357	30,649	30,015	31,895	35,540
$390,790,879	$351,325,488	$341,247,267	$334,556,970	$314,680,537	$311,866,884
31,500	11,186	10,994	10,370	9,520	9,023
2,792	1,523	1,706	1,770	2,086	1,494
3,210	3,096	3,327	3,128	3,046	2,838
385	469	534	583	546	681
$249,439,810	$202,675,003	$198,609,766	$287,136,833	$168,532,241	$223,990,735
3,595	3,565	3,861	3,711	3,592	3,519
$389,507	$348,131	$277,374	$306,671	$276,897	$303,066
$1,123,766	$1,132,624	$1,261,636	$1,310,974	$1,241,375	$1,376,083
0	0	313	414	469	416
$0	$0	$31,300	$41,400	$46,900	$41,600
0	0	1	1	0	1
0	0	2	0	0	1
119,262	92,086	75,443	69,116	64,559	68,371
609	750	843	826	932	997
240	378	441	229	172	122
148	294	283	249	215	216
119	668	501	622	611	528
707	693	755	1,228	1,131	1,035
53	42	54	60	55	54
2,022	4,119	4,160	3,851	3,622	3,582
$213,395	$299,335	$299,894	$268,331	$267,393	$259,451
14	172	283	249	72	14
9	122	202	163	143	202
$85,623	$112,429	$123,636	$92,498	$89,948	$99,330
56	58	58	58	54	55
5	5	4	5	2	4
50	31	19	6	11	14
324	326	326	326	326	326
292	292	285	286	286	286
1,734	1,566	1,659	1,659	1,659	1,659
4	4	16	16	16	16
7,743	7,185	6,410	6,410	6,410	6,410
73	68	121	122	122	123
42	39	41	463	848	920
1,467	1,351	1,367	1,314	1,222	1,218
6,593	8,381	7,919	6,910	6,112	5,444
6,683	6,135	7,363	6,037	7,127	6,775
1,152	1,116	1,213	1,257	1,002	1,120
816	1,259	1,125	1,258	1,155	2,544

Medina County, Ohio

Capital Assets Statistics by Function/Program

Last Ten Years

	2024	2023	2022	2021
Governmental Activities				
General Government				
Legislative and Executive				
County Offices				
Vehicles	7	11	10	13
Real Estate Assessment				
Vehicles	3	3	3	4
Judicial				
County Offices				
Vehicles	5	5	6	5
Public Safety				
County Offices				
Vehicles	12	12	12	11
Sheriff's Grant				
Vehicles	55	55	34	35
Public Works				
County Engineer				
Vehicles	83	83	72	71
Health Services				
Developmental Disabilities				
Vehicles	12	12	10	9
Dog and Kennel				
Vehicles	2	2	2	2
Human Services				
County Offices				
Vehicles	33	29	25	22
Public Assistance				
Vehicles	1	1	1	1
Business-Type Activities				
Sewer District				
Vehicles	30	32	47	49
Water District				
Vehicles	8	9	10	10
Solid Waste				
Vehicles	8	7	8	8

Source: Medina County Auditor

2020	2019	2018	2017	2016	2015
15	16	16	20	21	23
4	2	2	2	2	2
5	5	5	4	4	4
11	11	11	11	11	10
33	37	32	34	32	40
72	73	65	64	66	69
11	13	33	37	37	35
2	2	2	2	3	3
22	22	23	23	23	21
1	1	1	1	1	2
54	53	52	70	64	62
10	10	12	11	11	11
7	7	7	16	15	15

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OHIO AUDITOR OF STATE
KEITH FABER

MEDINA COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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

Certified for Release 3/24/2026

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

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