

Mary Taylor, CPA
Auditor of State

PORTAGE COUNTY

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Mary Taylor, CPA

Auditor of State

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

Portage County
449 South Meridian Street
Ravenna, Ohio 44266

To the Board of County Commissioners:

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 Portage County, Ohio, (the County) as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated November 5, 2010. Our report refers to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of the Robinson Memorial Portage County Hospital, which represent 65% of assets, 59% of net assets and 85% of revenues for the business-type activities as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. Additionally, other auditors audited the financial statements of Portage Industries, Inc., the discretely presented component unit as described in our report on the County's financial statements in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and accordingly this report does not extend to that component unit.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Compliance and Other Matters

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

We did note certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated November 5, 2010.

We intend this report solely for the information and use of management, the audit committee, the County Commissioners, and federal awarding agencies and pass-through entities and others within the County. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

November 5, 2010



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Portage County
449 South Meridian Street
Ravenna, Ohio 44266

To the Board of County Commissioners:

Compliance

We have audited the compliance of Portage County, Ohio, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2009. The summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, Portage County, Ohio complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2009. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that, while not affecting our opinion on compliance, OMB Circular A-133 requires us to report. The accompanying Schedule of Findings and Questioned Costs lists this instance as Finding 2009-001.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of opining on compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

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

The County's response to the finding we identified is described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County's response and, accordingly, we express no opinion on it.

We also noted matters involving federal compliance or internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated November 5, 2010.

Schedule of Federal Awards Expenditures

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Portage County, Ohio, (the County) as of and for the year ended December 31, 2009, and have issued our report thereon dated November 5, 2010. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Federal Awards Expenditures provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of management, the audit committee, the County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



Mary Taylor, CPA
Auditor of State

November 5, 2010

PORTAGE COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2009

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	CFDA Number	Expenditures
U.S. Department of Agriculture			
<i>Passed through Ohio Department of Education:</i>			
National School Lunch Program MRDD	Not Available	10.555	\$9,540
<i>Passed through Ohio Department of Job & Family Services:</i>			
Food Stamp Cluster			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Administrative Costs)		10.561	
Food Stamp Employment & Training Participation Allowance	G-89-20-1133 / G-1011-11-5101		2,364
Food Stamp Employment & Training	G-89-20-1133 / G-1011-11-5101		831
Food Assistance Admin 09	G-89-20-1133 / G-1011-11-5101		383,493
Food Assistance Admin 10	G-89-20-1133 / G-1011-11-5101		229,993
			<u>616,681</u>
ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Administrative Costs)		10.561	
Food Assistance Stimulus ARRA	G-89-20-1133 / G-1011-11-5101		60,707
			<u>60,707</u>
Total Food Stamp Cluster			677,388
<i>Passed through Ohio Department of Aging:</i>			
Senior Farmers Market Nutrition Program		10.576	
Farmers Market Senior Nutrition	Not Available		19,820
<i>Passed through Ohio Department of Health:</i>			
Special Supplemental Nutrition Program for Women, Infants and Children		10.557	
Supp Food Program for WIC	671004WA08		200,707
Supp Food Program for WIC	6710021CL07		823,657
			<u>1,024,364</u>
Total Special Supplemental Nutrition Program for Women, Infants and Children			1,024,364
Waste and Water Disposal Systems for Rural Communities		10.760	
USDA Rural Development (St Rt 44 Vacuum)	Not Available		300,081
			<u>300,081</u>
Total U.S. Department of Agriculture			2,031,193
U.S. Department of Housing and Urban Development (HUD)			
<i>Passed through Ohio Department of Development:</i>			
Community Development Block Grants/State's Program and Non-Entitlement Grants		14.228	
Housing Grant CDBG	B-C-08-062-1		57,423
Small Cities CDBG	B-E-08-062-1		190,000
County Formula Grant	B-F-07-062-1		93,214
County Formula Grant	B-F-08-062-1		349,198
County Formula Grant	B-F-09-062-1		10,759
Neighborhood Stabilization Program (HERA)	B-Z-08-062-1		59,860
			<u>760,454</u>
Total Community Development Block Grants/State's Program and Non-Entitlement Grants			760,454
Home Investment Partnerships Program		14.239	
CHIP HOME (Comm. Housg.)	B-C-08-062-2		264,208
			<u>264,208</u>
Total U.S. Department of Housing and Urban Development (HUD)			1,024,662
U.S. Department of Justice			
<i>Passed through Ohio Governor's Office of Criminal Justice Services:</i>			
Crime Victim Assistance		16.575	
Victims of Crime Assistance (VOCA)	09VAGENE122T		8,984
Victims of Crime Assistance (VOCA)	08VAGENE122T		73,508
			<u>82,492</u>
Total Crime Victim Assistance			82,492
Violence Against Women Formula Grants		16.588	
Violence Against Women Act Title IV	2006-WF-VA8-8222A		4,370
Violence Against Women Act Title IV	2008-WF-VA8-8222		46,943
			<u>51,313</u>
Total Violence Against Women Formula Grants			51,313

PORTAGE COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2009

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	CFDA Number	Expenditures
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Ohio Advocate Train & Respond (ATR)	2007-WE-AX-0048	16.590	147,062
Edward Byrne Memorial Justice Assistance Grant Program		16.738	
Family Community - Place of Peace	2006-JG-D01-6473A		28,674
Family Community - Place of Peace	2007-JG-D01-6473		8,961
Children's Advocacy Center-Local Law Enforcement Block	2006-JG-D01-6467A		30,004
Children's Advocacy Center-Local Law Enforcement Block	2007-JG-D01-6467		<u>12,500</u>
Total Edward Byrne Memorial Justice Assistance Grant Program			80,139
Congressionally Recommended Awards Comm Integration & Socialization (8A753)	2008-DD-BX-0486	16.753	<u>146,915</u>
Total U.S. Department of Justice			507,921
<u>U.S. Department of Labor</u>			
<i>Passed through Ohio Department of Job & Family Services:</i>			
<u>Workforce Investment Act (WIA) Cluster:</u>			
WIA Adult		17.258	
Workforce Investment Act (WIA) 480 Adult	Not Available		105,184
ARRA - WIA Adult		17.258	
Workforce Investment Act (WIA) 404 Adult Stimulus	Not Available		<u>65,479</u>
Total WIA Adult Program			170,663
WIA - Youth In-School		17.259	
Workforce Investment Act (WIA) 474 Youth In-School	Not Available		454,188
ARRA - WIA - Youth In-School		17.259	
Workforce Investment Act (WIA) 403 Youth In-School Stimulus	Not Available		552,449
WIA - Youth Out-of-School		17.259	
Workforce Investment Act (WIA) 472 Youth Out-of-School	Not Available		81,533
ARRA - WIA - Youth Out-of-School		17.259	
Workforce Investment Act (WIA) 402 Youth Out-of-School Stimulus	Not Available		<u>138,426</u>
Total WIA - Youth Program			1,226,596
WIA - Dislocated Workers		17.260	
Workforce Investment Act (WIA) 485 Dislocated Workers	Not Available		321,457
ARRA - WIA Dislocated Workers		17.260	
Workforce Investment Act (WIA) 405 Dislocated Workers Stimulus	Not Available		<u>316,218</u>
Total WIA - Dislocated Workers Program			<u>637,675</u>
Total Work Force Investment Act Cluster			<u>2,034,934</u>
Total U.S. Department of Labor			2,034,934
<u>U.S. Department of Transportation</u>			
<i>Passed through Ohio Department of Transportation:</i>			
Highway Planning and Construction		20.205	
LPA Safety Studies - Guardrail Location	PID 84940		29,970
LPA Safety Studies - Roadside Hazard Inventory	PID 84940		25,110
LPA Safety Studies - Crash Data/High Hazard Location	PID 84940		13,335
LPA Location Based Response System	Not Available		37,500
Local Public Agcy POR-VAR Guardrail Ph 1	PID 21360		9,044
Prospect Summit Hayes Intersection POR CR74	PID 79009		9,278
Por-Tallmadge Rd Resurfacing	PID 84962		630,333
Tallmdg Rd Bridge Replcmt POR-CH18	PID 78014		78,399
Middlebury Rd Bridge Replcmt KEN 193	PID 78013		850,842
Tallmdg Rd Bridge Replcmt EDI 16 CH18L	PID 79066		77,438

PORTAGE COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2009

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	CFDA Number	Expenditures
Brady Lake Rd Bridge Rplcmt POR-CH162	PID 78016		5,350
Total Highway Planning and Construction			1,766,599
Interagency Hazardous Materials Public Sector Training And Planning Grants		20.703	
Hazardous Material Emergency Preparedness 14thyr Supplement	HMEP		647
Hazardous Material Emergency Preparedness 15thyr Supplement	HMEP		1,605
Total Interagency Hazardous Materials Public Sector Training And Planning Grants			2,252
<i>Pass through Ohio Department of Public Safety:</i> State and Community Highway Safety		20.600	
High Visibility Enforcement Overtime 2008	HVEO-2008-67-00-00249-00		12,573
Total U.S. Department of Transportation			1,781,424
<u>U.S. Department of Education</u>			
<i>Passed through Ohio Department of Education:</i>			
<u>Special Education Cluster:</u>			
Special Education Grants to States		84.027	
Title VIB Div. of Special Education Flow-through 2009	069773-6B-SF-2009		30,622
Title VIB Div. of Special Education Flow-through 2010	069773-6B-SF-2010		11,529
			42,151
ARRA Special Education Grants to States, Recovery Act		84.391	
IDEA Part B Grant ARRA	069773-2010		3,125
Total Special Education Grants to States			45,276
Special Education Preschool Grants		84.173	
Early Childhood Spec Ed Grant 2009	069773-2009		8,843
Early Childhood Spec Ed Grant 2010	069773-2010		3,288
Total Special Education Preschool Grants			12,131
Total Special Education Cluster			57,407
State Grants for Innovative Programs		84.298	
Title V Innovative Assistance	069773-C2S1-2009		63
<i>Passed through Ohio Department of Health:</i>			
Special Education-Grants for Infants and Families with Disabilities		84.181	
Help Me Grow Grant FY09	67-1-003-HG-02-09		45,953
Help Me Grow Grant FY10	67-1-003-HG-02-10		31,995
			77,948
ARRA - Special Education Grants for Infants and Families with Disabilities, Recovery Act		84.393	
Help Me Grow ARRA	67-1003-1-HA-01-10		7,362
Total Special Education-Grants for Infants and Families with Disabilities			85,310
Total U.S. Department of Education			142,780
<u>U.S. Department of Health and Human Services</u>			
<i>Passed through Ohio Department of Aging:</i>			
Special Programs for the Aging - Title II, Part B Grants for Supportive Services and Senior Centers		93.044	
Title III-B Older American Act	Not Available		2,539
<i>Passed through Secretary of State</i>			
Voting Access for Individuals with Disabilities - Grants to States		93.617	
HAVA Polling Place Handicap Accessibility	06-SOS-HHS-67		259
<i>Passed through Ohio Department of Health</i>			
Child Abuse and Neglect State Grants		93.669	
Help Me Grow CAPTA	DOH-01-00-5730		9,841

PORTAGE COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2009

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	CFDA Number	Expenditures
<i>Passed through Ohio Department of Job and Family Services</i>			
Child Abuse and Neglect State Grants		93.669	
Basic Child Abuse & Neglect	G-89-20-1133 / G-1011-11-5101		1,930
Total Child Abuse and Neglect State Grants			11,771
Promoting Safe and Stable Families		93.556	
Caseworker Visits 09	G-89-20-1133 / G-1011-11-5101		1,287
Caseworker Visits 10	G-89-20-1133 / G-1011-11-5101		1,287
Caseworker Visits Admin 09	G-89-20-1133 / G-1011-11-5101		143
Caseworker Visits Admin 10	G-89-20-1133 / G-1011-11-5101		143
ESSA/Family Reunification Operating 09	G-89-20-1133 / G-1011-11-5101		5,514
ESSA/Family Reunification Operating 10	G-89-20-1133 / G-1011-11-5101		1,418
ESSA/Family Preservation 09	G-89-20-1133 / G-1011-11-5101		7,423
ESSA/Family Preservation 10	G-89-20-1133 / G-1011-11-5101		5,152
ESSA/Family Preservation Operating 09	G-89-20-1133 / G-1011-11-5101		6,283
ESSA/Family Preservation Operating 10	G-89-20-1133 / G-1011-11-5101		1,697
Post Adoption Special 09	G-89-20-1133 / G-1011-11-5101		7,067
Post Adoption Special 10	G-89-20-1133 / G-1011-11-5101		16,746
Total Promoting Safe and Stable Families			54,160
Temporary Assistance for Needy Families		93.558	
Regular TANF 09	G-89-20-1133 / G-1011-11-5101		2,700,893
Regular TANF 10	G-89-20-1133 / G-1011-11-5101		346,215
TANF Earnings from Collections/Incentive	G-89-20-1133 / G-1011-11-5101		2,214
TANFAdmin (formerly Child Care 2) 09	G-89-20-1133 / G-1011-11-5101		157,073
TANFAdmin (formerly Child Care 2) 10	G-89-20-1133 / G-1011-11-5101		133,715
Student Intervention TANF Demo	G-89-20-1133 / G-1011-11-5101		92,884
Help Me Grow	G-89-20-1133 / G-1011-11-5101		285,122
KPIP - Admin/Outreach	G-89-20-1133 / G-1011-11-5101		(9,183)
KPIP - Admin/Outreach	G-89-20-1133 / G-1011-11-5101		17,781
Child Care Services	G-89-20-1133 / G-1011-11-5101		1,594,723
Total Temporary Assistance for Needy Families			5,321,437
Child Support Enforcement		93.563	
Federal Child Support	G-89-20-1133 / G-1011-11-5101		1,509,739
ARRA -Child Support Enforcement		93.563	
CSEA Incentives ARRA	G-89-20-1133 / G-1011-11-5101		537,059
Total Child Support Enforcement			2,046,798
<u>Child Care Cluster:</u>			
Child Care and Development Block Grant		93.575	
Quality Child Care	G-89-20-1133 / G-1011-11-5101		12,388
Quality Child Care	G-89-20-1133 / G-1011-11-5101		230
Child Care Services	G-89-20-1133 / G-1011-11-5101		574,576
Total Child Care and Development Block Grant			587,194
Child Care Mandatory and Matching Funds of the Child Care and Development Fund		93.596	
Child Care Admin	G-89-20-1133 / G-1011-11-5101		45,675
Child Care Non-Admin (formerly Child Care)	G-89-20-1133 / G-1011-11-5101		78,727
Child Care Non-Admin (formerly Child Care)	G-89-20-1133 / G-1011-11-5101		69,346
Child Care Services	G-89-20-1133 / G-1011-11-5101		113,439
Child Care Services	G-89-20-1133 / G-1011-11-5101		1,219,916
Total Child Care Mandatory and Matching Funds of the Child Care and Development Fund			1,527,103
ARRA - Child Care and Development Block Grant		93.713	
CCDF Stimulus	G-89-20-1133 / G-1011-11-5101		450,000
Total Child Care Cluster			2,564,297
Foster Care Title IV-E		93.658	
IV-E Contract Services Payment	G-89-20-1133 / G-1011-11-5101		941
Protect Ohio	G-89-20-1133 / G-1011-11-5101		1,892,510

PORTAGE COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2009

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	CFDA Number	Expenditures
IV-E Admin and Training	G-89-20-1133 / G-1011-11-5101		274,724 <u>2,168,175</u>
ARRA - Foster Care Title IV-E	G-89-20-1133 / G-1011-11-5101	93.658	<u>257,751</u>
Total Foster Care Title IV-E			2,425,926
Adoption Assistance		93.659	
IV-E Contract Services Payment	G-89-20-1133 / G-1011-11-5101		941
Non-Recurring Adoption	G-89-20-1133 / G-1011-11-5101		4,855
IV-E Admin and Training	G-89-20-1133 / G-1011-11-5101		<u>388,701</u>
Total Adoption Assistance			394,497
Child Welfare Services State Grants		93.645	
Title IV-B	G-89-20-1133 / G-1011-11-5101		28,891
Title IV-B	G-89-20-1133 / G-1011-11-5101		44,039
Title IV-B Administration	G-89-20-1133 / G-1011-11-5101		4,938
Title IV-B Administration	G-89-20-1133 / G-1011-11-5101		<u>1,525</u>
Total Child Welfare Services State Grants			79,393
Chafee Foster Care Independence Program		93.674	
Chafee Federal Allocation	G-89-20-1133 / G-1011-11-5101		22,504
Chafee Federal Allocation	G-89-20-1133 / G-1011-11-5101		<u>8,152</u>
Total Chafee Foster Care Independence Program			30,656
Money Follows the Person Rebalancing Demonstration Ohio Home Choice	Not Available	93.791	8,000
Social Services Block Grant		93.667	
Hurricane Katrina Relief	G-89-20-1133 / G-1011-11-5101		2,686
Social Services Block Grant (Title XX)	G-89-20-1133 / G-1011-11-5101		342,589
Social Services Block Grant (Title XX)	G-89-20-1133 / G-1011-11-5101		108,665
Title XX -Transfer Amount	G-89-20-1133 / G-1011-11-5101		460,614
Title XX -Transfer Amount	G-89-20-1133 / G-1011-11-5101		<u>361,555</u>
			1,276,109
<i>Passed through Ohio Department of Mental Health:</i>			
Social Services Block Grant		93.667	
Title XX FY09	MH-36-FY09		60,662
Title XX FY10	MH-36-FY10		<u>35,872</u>
			96,534
<i>Passed through Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant		93.667	
Title XX C.F.D.A. Block Grant est	Not Available		<u>107,353</u>
Total Social Services Block Grant			1,479,996
State Children's Insurance Program		93.767	
Title XIX SCHIP	Not Available		2,949
Medical Assistance Program		93.778	
Medicaid Admin Claiming	Not Available		54,361
Non-Medical Transportation	Not Available		343,179
Adult Day Support	Not Available		968,508
Targeted Case Management	Not Available		<u>232,598</u>
			1,598,646
ARRA - Medical Assistance Program		93.778	
Non-Medical Transportation ARRA	Not Available		20,517
Adult Day Support ARRA	Not Available		186,864
Targeted Case Management ARRA	Not Available		<u>40,451</u>
			247,832

PORTAGE COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2009

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	CFDA Number	Expenditures
<i>Passed through Ohio Department of Job & Family Services:</i>			
Medical Assistance Program		93.778	
Medicaid Admin (form Inc Maint) 09	G-89-20-1133 / G-1011-11-5101		425,450
Medicaid Admin (form Inc Maint) 10	G-89-20-1133 / G-1011-11-5101		89,695
Medicaid NET 09	G-89-20-1133 / G-1011-11-5101		89,584
Medicaid NET 10	G-89-20-1133 / G-1011-11-5101		42,668
Medicaid Child Welfare Related 09	G-89-20-1133 / G-1011-11-5101		1,804
Medicaid Child Welfare Related 10	G-89-20-1133 / G-1011-11-5101		13,399
			<u>662,600</u>
<i>Passed through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Medical Assistance Program		93.778	
Expanded Medicaid Program	MC-36		3,912,691
PASARR (0502/152210)	Not Available		5,845
Alcohol and Drug Medicaid	Not Available		424,449
			<u>4,342,985</u>
ARRA - Medical Assistance Program		93.778	
Expanded Medicaid Program ARRA	Not Available		330,660
Alcohol and Drug Medicaid ARRA	Not Available		46,352
			<u>377,012</u>
Total Medical Assistance Program			7,229,075
Substance Abuse and Mental Health Services Projects of Regional and National Significance			
STARS-SI Allocation	Not Available	93.243	5,675
STARS-SI Allocation	Not Available		7,685
			<u>13,360</u>
Total Substance Abuse and Mental Health Services Projects of Regional and National Significance			
			13,360
Block Grants for Prevention and Treatment of Substance Abuse			
SAPT Alc/Drug Block Grt-FY10/Treatment	SAPT PERCAPBG67	93.959	133,752
SAPT Alc/Drug Block Grt-FY10/Prevention	SAPT PERCAPBG67		52,790
SAPT Alc/Drug Block Grt-FY09/Treatment	SAPT PERCAPBG67		229,846
SAPT Alc/Drug Block Grt-FY09/Prevention	SAPT PERCAPBG67		75,772
Women's Spec. Services Grt-FY10	67-67583-02-W-T-10-8965		126,074
Women's Spec. Services Grt-FY09	67-67583-02-W-T-09-8965		204,927
			<u>823,161</u>
Total Block Grants for Prevention and Treatment of Substance Abuse			
			823,161
<i>Passed through Ohio Department of Mental Health:</i>			
Block Grants for Community Mental Health Services			
Children's Block Grt Child/Core-FY 10	Not Available	93.958	2,405
Children's Block Grt Child/Core-FY 09	Not Available		4,384
Community Plan Grt-FY10	Not Available		28,652
Community Plan Grt-FY09	Not Available		36,572
			<u>72,013</u>
Total Block Grants for Community Mental Health Services			
			72,013
<i>Passed through Ohio Department of Health:</i>			
Maternal And Child Health Services Block Grant To The States			
Infant, Child & Adolescent Health Proj.	67-1-002-1-MC-09	93.994	64,053
			<u>64,053</u>
Total U.S. Department of Health and Human Services			22,624,340
<u>U.S. Department of Homeland Security</u>			
<i>Passed through Ohio Emergency Management Agency:</i>			
<u>Homeland Security Cluster</u>			
Emergency Management Performance Grants		97.042	
EMPG Grant	2008-EM-E8-0002		84,369

PORTAGE COUNTY
 SCHEDULE OF FEDERAL AWARDS EXPENDITURES
 FOR THE YEAR ENDED DECEMBER 31, 2009

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	CFDA Number	Expenditures
Homeland Security Grant Program		97.067	
FY07 ODP Citizens Corps Program	2007-GE-T7-0030		1,176
State Homeland Security Program	2007-GE-T7-0030		<u>63,169</u>
Total Homeland Security Grant Program			<u>64,345</u>
Total Homeland Security Cluster			<u>148,714</u>
Total U.S. Department of Homeland Security			<u>148,714</u>
Totals			<u><u>\$30,295,968</u></u>

The accompanying notes to this schedule are an integral part of this schedule.

PORTAGE COUNTY

NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES FISCAL YEAR ENDED DECEMBER 31, 2009

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the Schedule) reports Portage County's (the County's) federal award program expenditures. The schedule has been prepared on the cash basis of accounting.

NOTE B - SUBRECIPIENTS

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

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

NOTE C - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. The U.S. Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Department of Development. The Schedule reports the initial loans made as disbursements on the Schedule. Loan repayments, including interest, are used to make additional loans that are subject to the same compliance requirements imposed by HUD as the initial loans; however, they are not included as disbursements on the Schedule.

These loans are collateralized by mortgages on the property and by liens recorded with the County. At December 31, 2009, the gross amount of loans outstanding under this program was \$5,731,492.

NOTE D - 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 E - WORKFORCE INVESTMENT ACT

Geauga, Ashtabula and Portage, Partnership, Incorporated (GAPP, Inc.) provides for implementation of a local workforce investment system to comply with the Workforce Investment Act (WIA). The GAPP, Inc. Board consists of thirty three members, eleven from each participating County. The operation of the Council is controlled by an Advisory Committee, which consists of a representative from each of the three Counties. Federal Funding that comes from the State is made by GAPP, Inc on behalf of each County. GAPP, Inc. is a private not for profit entity with status as a 501 (c) (3) organization and also functions as the fiscal agent for the participating counties. The Board of Trustees for GAPP, Inc. is appointed by the Board of Commissioners of each County.

PORTAGE COUNTY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2009**

1. SUMMARY OF AUDITOR'S RESULTS
--

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510(a)?	Yes
<i>(d)(1)(vii)</i>	Major Programs (list):	Special Supplemental Nutrition Program for Women, Infants and Children - CFDA# 10.557; Supplemental Nutrition Assistance Program Cluster - CFDA# 10.561; Workforce Investment Act Cluster - CFDA# 17.258/.259/.260; Highway Planning and Construction - CFDA# 20.205; Temporary Assistance for Needy Families - CFDA# 93.558; Child Support Enforcement - CFDA# 93.563; Child Care Block Grant - CFDA# 93.575/.596/.713; Foster Care Title IV-E - CFDA# 93.658; & Social Services Block Grant - CFDA# 93.667
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$908,879 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	No

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

2 CFR Part 225 - Unallowable Costs

Finding Number	2009-001
CFDA Title and Number	Supplemental Nutrition Assistance Program Cluster - CFDA# 10.561; Workforce Investment Act Cluster - CFDA# 17.258/.259/.260; Temporary Assistance for Needy Families - CFDA# 93.558; Child Care Block Grant - CFDA# 93.575/.596/.713; & Medical Assistance Program - CFDA# 93.778
Federal Award Number / Year	2009
Federal Agency	U.S. Department of Agriculture, U.S. Department of Labor, & U.S. Department of Health and Human Services
Pass-Through Agency	Ohio Department of Job and Family Services

QUESTIONED COST

2 CFR Part 225 (OMB-Circular A-87) Appendix A, Section C (Basic Guidelines) states, in part, for a cost to be allowable under Federal awards it must (1) be necessary and reasonable for proper and efficient performance and administration of Federal awards; (2) be allocable to Federal awards under the provisions of 2 CFR part 225; and (3) conform to any limitations or exclusions set forth in these principles, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items. Further, direct costs are defined in Section E as costs that can be identified specifically with a particular final cost objective while indirect costs are defined in Section F as those incurred for a common or joint purpose benefiting more than one cost objective and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved.

During 2009, Portage County Job and Family Services paid \$78,722 in audit fees that were directly related to and therefore direct costs of the Workforce Investment Act (WIA) grant. These fees were included in the Income Maintenance shared cost pool and subsequently allocated to the following federally funded programs:

Finding 2009-001 (Continued)

Grant	CFDA #	Total Unallowable Audit Costs By Program	Audit Costs Funded From Federal Program Dollars
TANF*	93.558	\$19,462	\$19,462
Child Care Block Grant*	93.575, 93.596, 93.713	8,715	8,715
SNAP*	10.561	29,049	14,525
Medicaid	93.778	14,524	5,664
Total Unallowable Costs		\$71,750	\$48,366
WIA*	17.258, 17.259, 17.260	\$6,972	
Total Allocated Audit Costs		\$78,722	

* = major federal program

Since these audit fees were directly related to WIA, only the WIA amount (\$6,972) was properly allocated. Of the \$71,750 that was improperly allocated, \$48,366 was funded with Federal program dollars with the remaining amount being funded with State program dollars.

The audit costs paid with TANF, and Food Assistance Federal dollars are in excess of \$10,000 and therefore considered questioned costs under OMB Circular A133 §___.510 (a)(3).

The Portage County Job and Family Services department should review all costs to help ensure costs that can be identified specifically with a particular final cost objective, or direct costs, are not included in costs pools.

Official's Response: The \$78,722 of WIA audit costs will be reimbursed by the General Fund to the DJFS cost pool via a prior period correction by 12/31/2010.

Portage County will negotiate its SFY12 MOU with GAPP, Inc. to include a provision that WIA administrative dollars are available to cover future audit costs incurred by the county or GAPP, Inc.

Going forward, the County will seek to recover special/additional audit costs that are identified to a specific program by directly charging that program when able to do so. The Cost Allocation Plan will continue to be utilized for general audit costs.

Future WIA or other program specific audit costs will be charged by DJFS to the specific program/grant when applicable.

See attached Corrective Action Plan.

PORTAGE COUNTY

**CORRECTIVE ACTION PLAN
OMB CIRCULAR A -133 § .315 (c)
Fiscal year end 2009**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2009-001	<p>The \$78,722 of WIA audit costs will be reimbursed by the General Fund to the DJFS cost pool via a prior period correction by 12/31/2010.</p> <p>Portage County will negotiate its SFY12 MOU with GAPP, Inc. to include a provision that WIA administrative dollars are available to cover future audit costs incurred by the county or GAPP, Inc.</p> <p>Going forward, the County will seek to recover special/additional audit costs that are identified to a specific program by directly charging that program when able to do so. The Cost Allocation Plan will continue to be utilized for general audit costs.</p> <p>Future WIA or other program specific audit costs will be charged by DJFS to the specific program/grant when applicable.</p>	<p>Reimbursement from General Fund by 12/31/10.</p> <p>Negotiations with GAPP, Inc. regarding use of administrative costs for future WIA audit costs will occur by 6/30/11.</p> <p>Effective immediately & on-going.</p> <p>Effective immediately & on-going.</p>	<p>Audrey Tillis, Director of Budget & Finance</p> <p>Judee Genetin, JFS Director</p> <p>Audrey Tillis, Director of Budget & Finance</p> <p>Terri Burns, JFS Asst. Director-Fiscal Operations</p>

PORTAGE COUNTY

**SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2009**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2008-001	CFR Part 225 (OMB-Circular A-87) Appendix A, Section C (Basic Guidelines) - The Portage County One Stop charged \$27,341.31 in inadequately documented advertising costs to the WIA program.	No	Not Corrected, under review by Ohio Department of Job & Family Services

Portage County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2009

Prepared by the Portage County Auditor's Office:

Janet Esposito, Auditor

Portage County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2009
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PORTAGE COUNTY AUDITOR

Janet Esposito

**Administration Building
449 South Meridian Street
Ravenna, OH 44266**

November 5, 2010

To the Citizens of Portage County

Portage County Commissioners
Honorable Maureen T. Frederick
Honorable Charles W. Keiper, II
Honorable Christopher Smeiles

Portage County Treasurer
Honorable Steve P. Shanafelt

It is my privilege to present to you Portage County's (the County) Comprehensive Annual Financial Report (CAFR). This report enables the County to comply with Ohio Administrative Code Section 117-2-03 (B), which requires reporting on a GAAP (Generally Accepted Accounting Principles) basis, and Ohio Revised Code Section 117.38 which requires the counties reporting on a GAAP basis to file unaudited financial statements with the Auditor of State within 150 days of year end.

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

Under Ohio law, regular audits are required to be performed on all financial related operations of the County. These audits may be done by either the State Auditor's Office or, if the State Auditor permits, an independent public accounting firm.

For the year 2009, the County was audited by the Auditor of State's Office. Their unqualified opinion is included in the financial section of this report.

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

Reporting Entity

The General Assembly created Portage County on June 9, 1808. Located in Northeast Ohio approximately 30 miles south of Cleveland and on the western borders of Trumbull and Mahoning Counties and on the eastern border of Summit County, it covers an area of approximately 504 square miles. The County's 2000 population of 152,061 placed it as the 15th most populated of the State's 88 counties. Portage County enjoys the benefits of urbanization while also offering a rural atmosphere and a variety of lifestyles for its inhabitants.

PHONE (330) 297-3561 FAX (330) 297-4560

Within the County are numerous recreational and open space areas. They include West Branch State Park and Reservoir and Nelson-Kennedy Ledges State Park. Three State nature preserves are included in the County's borders – Tinkers Creek, Eagle Creek and the Kent Bog. The County-owned Towners Woods is leased to the Portage Park Commissioners for \$1 a year, as well as numerous trails in Northern Portage County providing other free recreational opportunities.

Approximately one-third of the population of the United States lives within a 500-mile radius of Portage County. The transportation system of highways, rail and air provides easy access to the region, nation and even other countries. Two major interstate highways traverse the County. They are Interstate 80 (which includes the Ohio Turnpike, I-80, and its local spur I-480) and Interstate 76 with five interchanges across the County. Fourteen State routes link Portage County to facilitate accessibility to Northeast Ohio and the Midwest. Because of the benefits of such a highway system, there are numerous local and national common carriers with terminal facilities near and within the County. Portage County is served by four railroads and two major airports are within a one-hour drive from anywhere within the County. These are in addition to the Portage County Regional Airport, which lies near the center of the County.

A wide range of educational facilities is available to County residents and students from across the Country. These include Kent State University, Hiram College, the Northeast Ohio College of Medicine and Pharmacy, North Coast Medical Training Academy and Bohecker's Business College.

The County's medical and emergency needs are met by Robinson Memorial Portage County Hospital, a 285-bed facility, which also has satellite facilities around the County.

The County provides its citizens with a wide range of services that include human and social services, health and community assistance related services and other general and administrative support services.

For financial reporting purposes, the County includes all funds, agencies, boards and commissions making up Portage County (the Primary Government) and its' Component Units, in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity." The County's primary government includes the financial activities of Robinson Memorial Portage County Hospital and Subsidiaries, Portage County Community Mental Health Board, Portage County Board of Developmental Disabilities (DD), Portage County Solid Waste Management District, Portage County Sewer District, Portage County Water District, Streetsboro Regional Sewer District and all departments and activities that are directly operated by elected County officials.

Component units are legally separate organizations which are fiscally dependent on the County or for which the County is financially accountable. Portage Industries, Inc. has been included as a discretely presented component unit.

The County serves as fiscal officer and custodian of funds but is not financially accountable for the Portage County General Health District and Portage County Soil and Water Conservation District whose activities are included in this report as agency funds.

The County is associated with other organizations. These include the Portage County Regional Planning Commission, Northeast Ohio Four County Regional Planning and Development Organization, Akron Metropolitan Area Transportation Study, Northeast Ohio Trade and Economic Consortium, Northeast Ohio Community Alternative Program Facility, North East Ohio Network, Neighborhood Development Services, Portage County Family and Children First Council and Geauga, Ashtabula, and Portage Partnership Incorporated which are jointly governed organizations discussed in Note 25; Portage County District Library and Portage County Park District which are related organizations discussed in Note 26; and the Portage Geauga Juvenile Detention and Rehabilitation Center which is a joint venture as discussed in Note 27.

The County Form of Government

The County has only those powers, and powers incidental thereto, conferred upon it by the State Constitution and Statutes.

A three-member Board of County Commissioners (the “Board”) is elected at large in even-numbered years for overlapping four-year terms. The Commissioners serve as the taxing authority, the contracting body and the chief administrator of public services for the County. The Board of Commissioners creates and adopts the annual operating budget and prepares the annual appropriation measure for expenditures of County funds.

In addition to the Board, citizens elect other County administrative officials, each of whom is independent within the limits of State Statutes affecting their particular office. These officials include the County Auditor, County Treasurer, County Prosecutor, County Engineer, County Coroner, Clerk of Courts, County Recorder and County Sheriff all of whom are elected to four-year terms. The citizens also elect the County Municipal Judges, Common Pleas Judges, including the Domestic Relations, Juvenile Court and Probate Court Judge, for six-year terms.

The County Auditor serves as chief fiscal officer for the County, has statutory accounting responsibilities and is the tax assessor for all political subdivisions within the County. As Chief Fiscal Officer, no contract or obligation involving the County can be made without the Auditor’s certification that sufficient funds are available, or are in the process of collection, to ensure that the contract or obligation can be paid. The Auditor is also the central disbursing agent of the County who, by the issuance of County warrants, distributes funds to creditors in payment of liabilities incurred by the County and its departments including the preparation of the County payroll. In addition the Auditor is, by State law, secretary of the County Board of Revision and the County Budget Commission and the administrator of the County Data Processing Board. As Tax Assessor, the Auditor is responsible for establishing the tax rates for real estate, personal property and manufactured homes. Once these taxes are collected, the Auditor is responsible for distributing those collections to the other governmental entities in accordance with legally adopted rates.

The County Treasurer is the custodian of County funds. The Treasurer is responsible for the investment of idle County funds as specified by Ohio law. The Treasurer is also responsible for collecting all tax monies and applying those payments to the appropriate tax accounts. Daily reconciliations of the County balances between the Auditor and the Treasurer are performed by the two offices and reconciliations by fund are prepared monthly. The Treasurer is the distributing agent for expenditures authorized by the Board upon the Auditor’s warrants. The Treasurer also serves on the County Board of Revision and the County Budget Commission.

The County Prosecutor is responsible for all legal matters for the County and all townships and local school districts within the County. The office is responsible for criminal cases such as felonies, child support delinquencies and tax foreclosures, as well as serving as the contact for victim assistance. The Prosecutor serves on the County Budget Commission.

The County Engineer is required by Ohio law to be a registered professional engineer and surveyor and serves as the civil engineer for the County and its officials. His primary responsibilities relate to the construction, maintenance and repair of County roads and bridges, related roadside drainage facilities and storm or surface runoff systems. He also prepares tax maps for the County Auditor.

The County Coroner is responsible for ordering autopsies, investigating suspicious deaths and issuing death certificates.

The Clerk of Courts is responsible for two divisions: legal and title. The legal division’s main function is to file, process and preserve papers for cases that will be handled by the County Common Pleas Court, the District Court of Appeals and the Municipal Court’s civil and criminal divisions. The title division’s main function is to issue vehicle titles which serve as a person’s only proof of ownership. All vehicles purchased in or out of the County by County residents are titled in Portage County.

The County Recorder is responsible for recording and maintaining all deeds, mortgages, liens, and veterans discharge records.

The County Sheriff is the chief law enforcement officer of the County and provides certain specialized services which include maintaining a special staff of deputies whose duties are to assist local law enforcement officers upon their request and to enforce the law in unincorporated areas of the County. The Sheriff also operates and maintains the County jail and is responsible for its inmates, including persons detained for trial or transferred to other institutions.

The jurisdiction of the Common Pleas Court General Division covers three categories of cases: criminal, civil and administrative. The criminal cases are all felonies, which are the most serious crimes. Civil cases include personal injuries, business disputes, property matters and equity cases. An example of an administrative case is zoning which may be appealed to the Eleventh District Court of Appeals and/or the Supreme Court of Ohio.

The Common Pleas Court Domestic Relations Division deals with the problems of families in crisis. It is responsible for handling the break-up of the family unit as the people go through divorce, dissolution or annulment. The Court must fairly divide the assets of the marriage, provide placement and support for the children and often orders spousal support. Occasionally domestic violence complaints are handled in the Court and the Court enforces all orders of support and visitation through its contempt powers. A Children's First program is required attendance for those couples with children so they can consider the impact of divorce on the children and a mediation program is available to help solve visitation and custody problems.

The Probate Court has jurisdiction to hear cases involving name changes, estates, guardianships, adoptions, conservatorships, releases from administration, trusts, wrongful death, marriages licenses, registration of birth and correction of birth records, mental illness, mental retardation and civil actions.

The Juvenile Court has jurisdiction to hear delinquency, juvenile traffic, unruly, abuse, dependency, neglect, paternity, custody, visitation, child support, permanent custody, relinquishment of jurisdiction and limited adult criminal cases. The Judge is the ex officio clerk of the juvenile division and is responsible for all court records.

The Municipal Court has original jurisdiction to hear and determine all criminal misdemeanor charges, to conduct initial appearance hearings of those individuals charged by complaint with criminal felony charges and to handle civil matters filed in the Court where the amount claimed is not in excess of \$15,000.

Local Economy

In 2009, Portage County experienced yet another exciting year with continued growth throughout the County even though Northeast Ohio has seen an economic slowdown. In total, Portage County saw new construction and improvements totaling nearly \$139 million.

Continued construction and growth within the County was in particular evident in its Townships. Brimfield Township is an amazing area next to Summit County that continues to grow with new construction. Sutton Landing apartment complex added 216 new units to its current facilities. Altercare nursing facility also added a new building to their facilities at a cost of \$4.5 million. Ground has been broken and construction has started for a new Kohl's retail store.

Acme grocery store, located in Franklin Township, underwent a complete renovation and a new Pizza Hut was constructed. Franklin Township also had two new apartment complexes that were constructed. Pebblebrook was constructed with 288 units totaling \$7.7 million and Campus Pointe was constructed with 198 units totaling \$6 million.

In Mantua Township, a commercial warehouse facility was constructed for \$1.3 million. Maplewood Career Center, located in Ravenna Township, expanded its facilities with new construction totaling \$1.7 million while Walmart, also located in Ravenna Township, made major renovations to its current structure totaling \$1.2 million.

Within the City of Streetsboro, Robinson Memorial Hospital completed its \$21 million in construction on a state of the art medical center. It is a three-story one-stop medical facility with new services provided for a growing community. Shady Lakes apartment complex expanded its facilities with new construction improvements totaling \$1.1 million. Delta Systems also expanded its facilities with 88,476 square feet of construction improvements totaling \$3.6 million. Cleveland Steel Container Corporation warehouse continued its improvements with an addition to its current structure totaling \$1.1 million. Within the City of Ravenna, a new Walgreens was constructed and completed at a total value of \$1.75 million.

Long-Term Financial Planning

In order to make sound fiscal decisions now and in the future, the Portage County Board of Commissioners has set Principles for Budget and Financial Management. These principles provide guidance for budget development, financial and debt management, and reserves. The Portage County Board of Commissioners utilizes multi-year financial forecasts to project revenues, expenditures and fund balances.

The unreserved, undesignated fund balance in the general fund is 34.31 percent of total general fund revenues. One-time revenues, such as unencumbered and undesignated cash balances that are not supported by continuing revenues are to be used for financing one-time expenditures such as major maintenance projects, capital improvements, debt service and reserves for current year contingencies. In addition, unreserved, undesignated fund balances provide beginning of the year cash flow until current revenues are received.

Relevant Financial Policies

The County Treasurer and the Investment Advisory Committee adopted an investment policy on May 19, 1994. The purpose of this policy is to establish priorities and guidelines regarding the investment management of the County's operating funds. These priorities and guidelines are based upon Chapter 135.35 ORC and prudent money management. The policy also follows Section 135.35 ORC in establishing what qualifies as an eligible investment. Safety of principal is the most important objective of the County's investment policy. The policy also focuses on issues regarding liquidity and yield.

Major Initiatives

As part of the Real Property Triennial Update, the Portage County Auditor's office and Treasurer's office were able to purchase new, updated software for the Real Property and Tax systems in 2008. This purchase, totaling \$370,000, was made possible using Delinquent Real Estate Tax Assessment Collection and Real Estate funds. At no additional cost, this project was completed during 2009.

Through stimulus monies, the Portage County Sheriff's department was able to purchase eight new law enforcement vehicles.

In the Water Resource department, improvements to the Twin Lakes wastewater treatment plant were completed. The Twin Lakes wastewater treatment plant serves the Franklin Township and Twin Lakes areas of the County. The Water Resource department also completed phase one of the Cleveland to Aurora water line at a cost of \$1.7 million.

The Portage County Engineer's Office was able to continue making infrastructure improvements throughout the County with the completed paving of County roads totaling 7.5 miles at a cost of \$1.35 million.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Portage County for its comprehensive annual financial report for the year ended December 31, 2008. The Certificate of Achievement is a prestigious national award-recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized comprehensive annual financial report that satisfied both generally accepted accounting principles and applicable legal requirements. This was the tenth consecutive year that the government has received this prestigious award.

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

This report would not have been possible without the dedicated, determined, and high professional standards of Rebecca S. Ritterbeck, Director of Fiscal Operations and the entire staff of the Portage County Auditor. I would also like to thank the Local Government Services section of the Auditor of State of Ohio for their assistance in the preparation of the report. I am honored to have worked with such dedicated, professional people.

I would also like to express my appreciation and thanks to each Portage County elected official and agency that provided information and assistance in the preparation of this report.

Sincerely,



Janet Esposito
Portage County Auditor

Portage County, Ohio

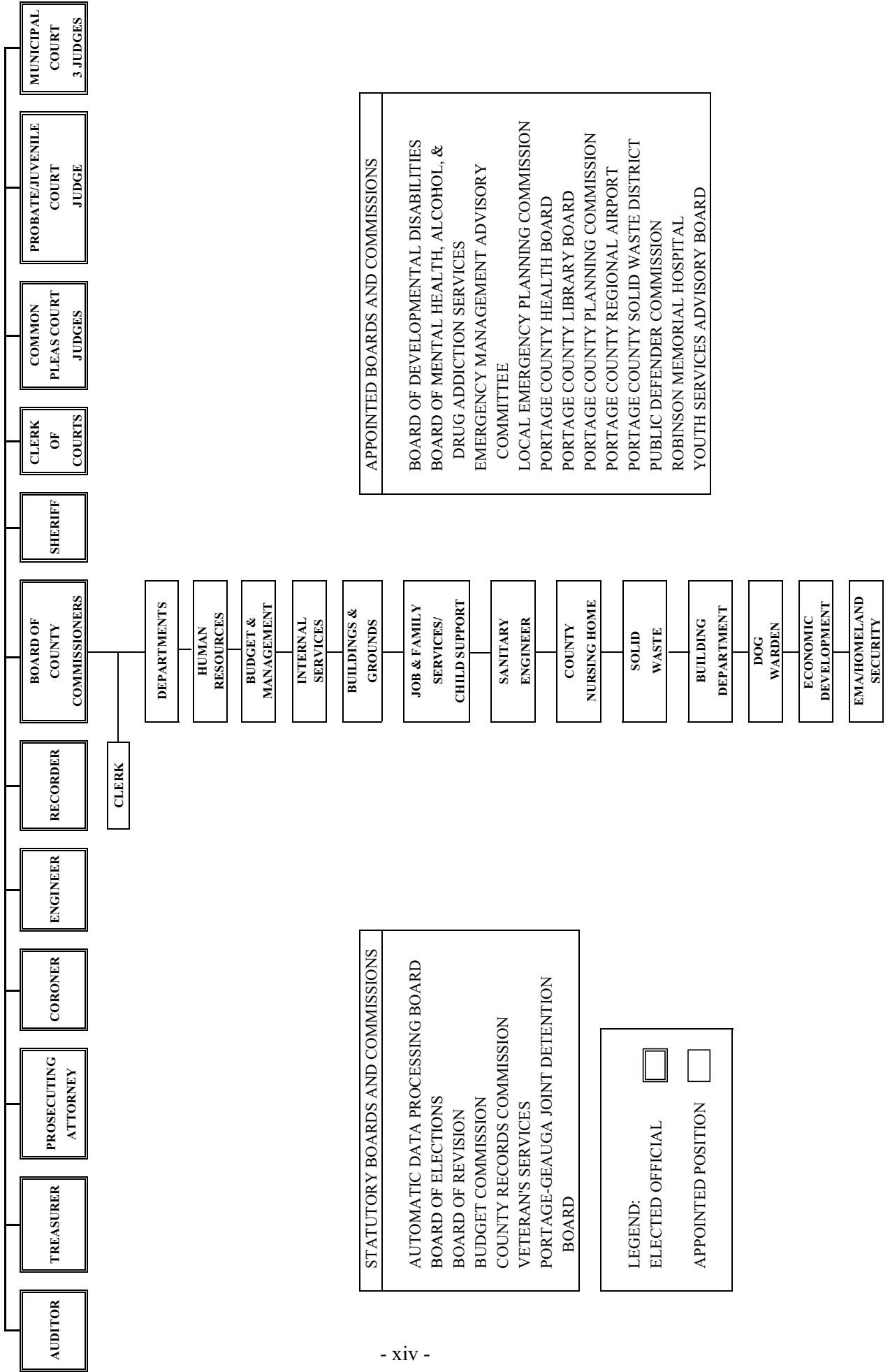
Elected Officials

December 31, 2009

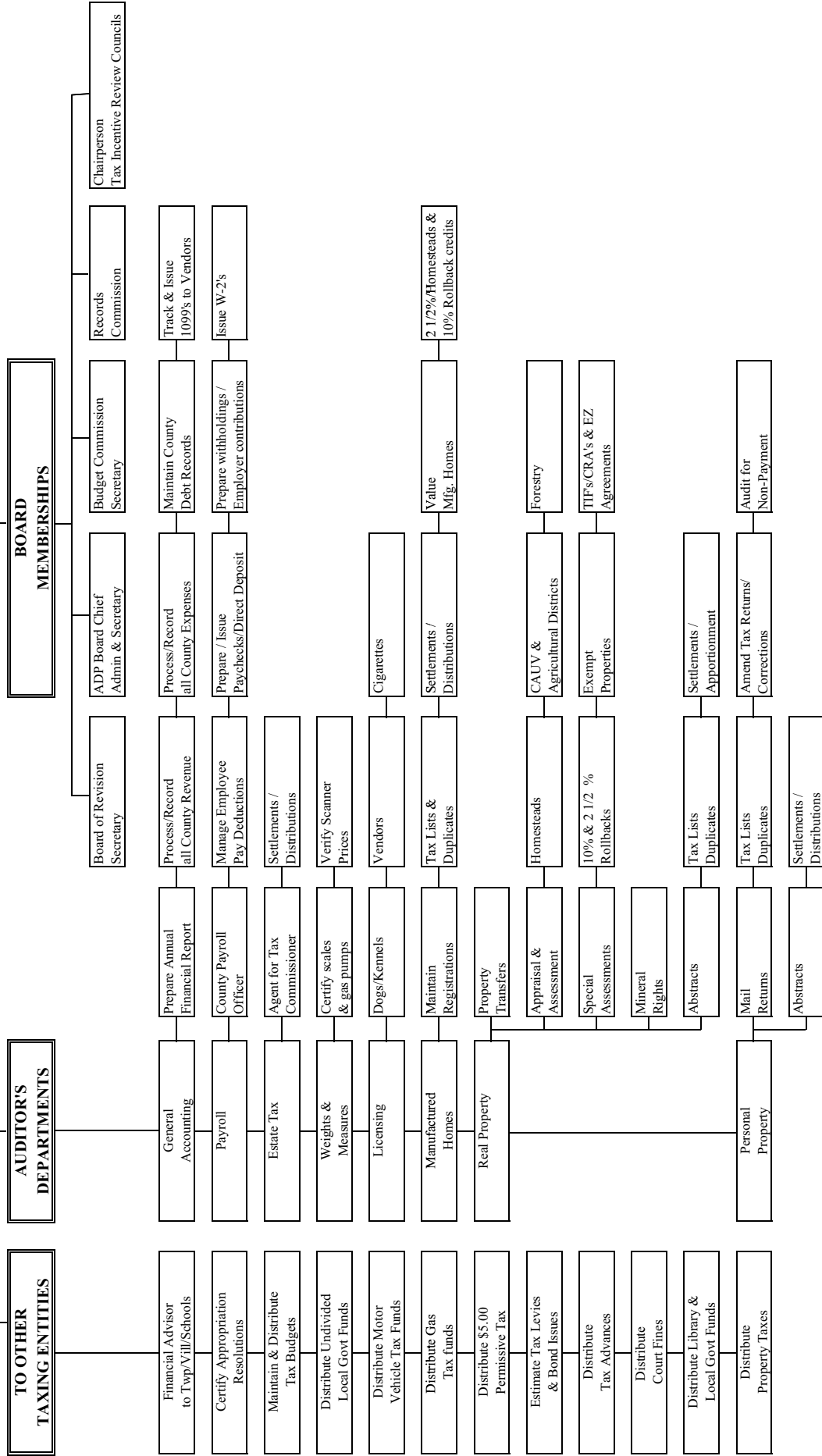
County Auditor	Janet E. Esposito
County Commissioners	Maureen T. Frederick Charles W. Keiper, II Christopher Smeiles
County Coroner	Dr. Rogelio G. Marcial
County Engineer	Michael A. Marozzi, PE, PS
County Prosecutor	Victor V. Vigluicci
County Recorder	Bonnie Howe
County Sheriff	David Doak
County Treasurer	Steve P. Shanafelt
Clerk of Courts	Linda K. Fankhauser
Common Pleas Court	Judge John A. Enlow Judge Laurie J. Pittman
Domestic Relations Court	Judge Joseph Giulitto
Probate and Juvenile Courts	Judge Thomas J. Carnes
Municipal Courts	Judge Barbara R. Watson Judge Barbara Oswick Judge John Plough
Appeals Court	Judge Mary Jane Trapp Judge Colleen Mary O'Toole Judge Timothy P. Cannon Judge Cynthia W. Rice Judge Diane V. Grendell

PORTAGE COUNTY GOVERNMENT ORGANIZATIONAL CHART

VOTERS OF PORTAGE COUNTY



DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR JANET ESPOSITO



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Portage County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2008

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Portage County
449 South Meridian Street
Ravenna, Ohio 44266

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Portage County, Ohio, (the County) as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Robinson Memorial Portage County Hospital, which represents 65% of assets, 59% of net assets and 85% of revenues for the business-type activities. We also did not audit the financial statements of Portage Industries, Inc., which represent 100% of assets, 100% of net assets, and 100% of revenues for the discretely presented component unit. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Robinson Memorial Portage County Hospital and Portage Industries, Inc. on the reports of the other auditors.

We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. Other auditors audited the financial statements of Portage Industries, Inc., in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Portage County, Ohio, as of December 31, 2009, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparison for the General, Mental Health and Recovery Board, Developmental Disabilities, Child Welfare Levy, and Public Assistance funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

101 Central Plaza South / 700 Chase Tower / Canton, OH 44702-1509
Telephone: (330) 438-0617 (800) 443-9272 Fax: (330) 471-0001
www.auditor.state.oh.us

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2010, 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We and the other auditors subjected the combining nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, based on our audit and the reports of the other auditors, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We and the other auditors did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



Mary Taylor, CPA
Auditor of State

November 5, 2010

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

The discussion and analysis of Portage County's financial performance provide an overall review of the County's financial activities for the year ended December 31, 2009. 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, the basic financial statements and the notes to the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2009 are as follows:

- The County continues to experience a growth in development in their Townships, even though Northeast Ohio has seen an economic slowdown. In Franklin Township alone, Acme grocery store underwent a complete renovation, a new Pizza Hut was constructed as well as the construction of two new apartment complexes. Mantua Township saw the construction of a new commercial warehouse facility. Maplewood Career Center located in Ravenna Township, expanded its facilities with \$1.7 million in construction improvements. Wal-Mart, also located in Ravenna Township also underwent renovations with improvements made totaling \$1.2 million.
- Brimfield Township is another community that saw growth in development within the County. Sutton Landing apartment complex added a total of 216 units to its existing facilities while Altercare Nursing Facility constructed a new building for \$4.5 million.
- In the City of Ravenna, a new Walgreens was constructed totaling \$1.75 million.
- While Portage County has seen development within its communities, it has not been immune to the economic conditions that have affected the United States. The County has applied for the federal economic stimulus package in order to continue moving in a positive direction.
- Robinson Memorial Hospital, located in the City of Streetsboro, constructed a \$13.5 million, state-of-the-art medical center. Upon completion, \$21 million was invested in a three story one-stop medical facility with new services provided for a growing community.
- Shady Lake apartment complex, Delta Systems and the Cleveland Steel Container Corporation Warehouse, all located in the City of Streetsboro, saw construction improvements made during the year.

Using this Comprehensive Annual Financial Report (CAFR)

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

The Statement of Net Assets and Statement of Activities provide information about the activities of the whole County, presenting both an aggregate view of the County's financial condition and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains 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.

Portage County, Ohio
Management's Discussion and Analysis
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Reporting the County as a Whole

Statement of Net Assets and the Statement of Activities

While this document contains the large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2009?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all non-fiduciary *assets* and *liabilities* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes 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 assets* and changes in those assets. This change in net assets is important because it tells the reader that, for the County as a whole, the *financial position* of the County has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the County's tax base, current property tax laws in Ohio restricting revenue growth, and other factors.

In the Statement of Net Assets and the Statement of Activities, the County is divided into two distinct kinds of activities:

Governmental Activities – Most of the County's programs and services are reported here including human services, health, public safety, public works and general government. 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 to recover all of the expenses of the goods or services provided.

Reporting the County's Most Significant Funds

Fund Financial Statements A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objective. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

All of the funds of the County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Fund financial reports provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the General fund, and the Mental Health and Recovery Board, Developmental Disabilities, Child Welfare Levy, and Public Assistance special revenue funds.

Governmental Funds Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Portage County, Ohio
Management's Discussion and Analysis
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Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

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 Nursing Home, Solid Waste Recycling Center, Portage County Sewer, Portage County Water, Streetsboro Sewer and Robinson Memorial Portage County Hospital funds.

Internal Service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses the Central Services fund to account for purchasing supplies, general printing and vehicle maintenance services, the Health Benefits fund to account for health benefits to employees and the Workers' Compensation fund to account for workers' compensation benefits to employees.

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 private-purpose trust and agency.

Notes to the Financial Statements The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules.

The County as a Whole

You may recall that the *Statement of Net Assets* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net assets for 2009 compared to 2008:

Portage County, Ohio
Management's Discussion and Analysis
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Unaudited

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Assets						
Current and Other Assets	\$123.6	\$132.7	\$194.7	\$254.9	\$318.3	\$387.6
Capital Assets, Net	87.3	85.0	210.4	197.1	297.7	282.1
<i>Total Assets</i>	<u>210.9</u>	<u>217.7</u>	<u>405.1</u>	<u>452.0</u>	<u>616.0</u>	<u>669.7</u>
Liabilities						
Current Liabilities	33.1	37.8	37.8	78.3	70.9	116.1
Long-term Liabilities						
Due within one Year	3.9	4.0	10.2	10.7	14.1	14.7
Due in More than one Year	20.6	18.5	122.4	127.1	143.0	145.6
<i>Total Liabilities</i>	<u>57.6</u>	<u>60.3</u>	<u>170.4</u>	<u>216.1</u>	<u>228.0</u>	<u>276.4</u>
Net Assets						
Invested in Capital Assets, Net of Related Debt	70.3	67.1	116.9	106.7	187.2	173.8
Restricted for:						
Capital Projects	8.0	5.1	0.0	0.0	8.0	5.1
Debt Service	0.9	0.9	0.0	0.0	0.9	0.9
General Government	10.8	9.8	0.0	0.0	10.8	9.8
Public Safety	1.4	1.7	0.0	0.0	1.4	1.7
Public Works	10.0	10.7	0.0	0.0	10.0	10.7
Health	29.8	28.3	0.0	0.0	29.8	28.3
Human Services	6.8	9.6	0.0	0.0	6.8	9.6
Portage County Sewer	0.0	0.0	0.1	0.1	0.1	0.1
Streetsboro Sewer	0.0	0.0	2.0	2.1	2.0	2.1
Robinson Memorial Portage County Hospital	0.0	0.0	3.2	3.2	3.2	3.2
Unrestricted	15.3	24.2	112.5	123.8	127.8	148.0
<i>Total Net Assets</i>	<u>\$153.3</u>	<u>\$157.4</u>	<u>\$234.7</u>	<u>\$235.9</u>	<u>\$388.0</u>	<u>\$393.3</u>

The County's overall net assets saw a slight decrease from the prior year. The County continues to be able to provide the services that the County residents expect while maintaining the costs of providing those services.

In order to further understand what makes up the changes in net assets for the current year, the following table gives readers further details regarding the results of activities for 2009 and 2008.

Portage County, Ohio
Management's Discussion and Analysis
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(Table 2)
Changes in Net Assets
(In Millions)

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Program Revenues						
Charges for Services and Sales	\$18.1	\$17.7	\$164.1	\$169.1	\$182.2	\$186.8
Operating Grants, Contributions and Interest	36.5	43.8	0.3	1.1	36.8	44.9
Capital Grants and Contributions	0.9	3.3	0.3	1.0	1.2	4.3
<i>Total Program Revenues</i>	<u>55.5</u>	<u>64.8</u>	<u>164.7</u>	<u>171.2</u>	<u>220.2</u>	<u>236.0</u>
General Revenues						
Property Taxes	24.6	25.0	0.0	0.0	24.6	25.0
Sales Taxes	14.5	15.1	0.0	0.0	14.5	15.1
Grants and Entitlements	8.0	9.7	0.0	0.0	8.0	9.7
Interest	2.3	5.6	1.1	6.8	3.4	12.4
Miscellaneous	0.5	0.7	4.8	4.1	5.3	4.8
<i>Total General Revenues</i>	<u>49.9</u>	<u>56.1</u>	<u>5.9</u>	<u>10.9</u>	<u>55.8</u>	<u>67.0</u>
<i>Total Revenues</i>	<u>105.4</u>	<u>120.9</u>	<u>170.6</u>	<u>182.1</u>	<u>276.0</u>	<u>303.0</u>
Program Expenses						
General Government:						
Legislative and Executive	16.2	16.5	0.0	0.0	16.2	16.5
Judicial	10.2	10.1	0.0	0.0	10.2	10.1
Public Safety	16.1	16.5	0.0	0.0	16.1	16.5
Public Works	7.3	9.0	0.0	0.0	7.3	9.0
Health	33.4	33.2	0.0	0.0	33.4	33.2
Human Services	25.5	26.3	0.0	0.0	25.5	26.3
Interest and Fiscal Charges	0.8	1.0	0.0	0.0	0.8	1.0
Nursing Home	0.0	0.0	5.9	6.7	5.9	6.7
Solid Waste Recycling Center	0.0	0.0	2.4	3.7	2.4	3.7
Portage County Sewer	0.0	0.0	7.4	7.9	7.4	7.9
Portage County Water	0.0	0.0	2.0	3.5	2.0	3.5
Streetboro Sewer	0.0	0.0	3.0	3.0	3.0	3.0
Robinson Memorial Hospital	0.0	0.0	150.7	143.8	150.7	143.8
Freedom Secondary Railroad	0.0	0.0	0.0	0.0	0.0	0.0
SCRAM	0.0	0.0	0.2	0.1	0.2	0.1
Electronic Fingerprinting	0.0	0.0	0.0	0.0	0.0	0.0
Storm Water Management	0.0	0.0	0.2	0.1	0.2	0.1
<i>Total Program Expenses</i>	<u>109.5</u>	<u>112.6</u>	<u>171.8</u>	<u>168.8</u>	<u>281.3</u>	<u>281.4</u>
<i>Change in Net Assets</i>	(4.1)	8.3	(1.2)	13.3	(5.3)	21.6
Net Assets Beginning of Year	157.4	149.1	235.9	222.6	393.3	371.7
Net Assets End of Year	<u>\$153.3</u>	<u>\$157.4</u>	<u>\$234.7</u>	<u>\$235.9</u>	<u>\$388.0</u>	<u>\$393.3</u>

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Governmental Activities

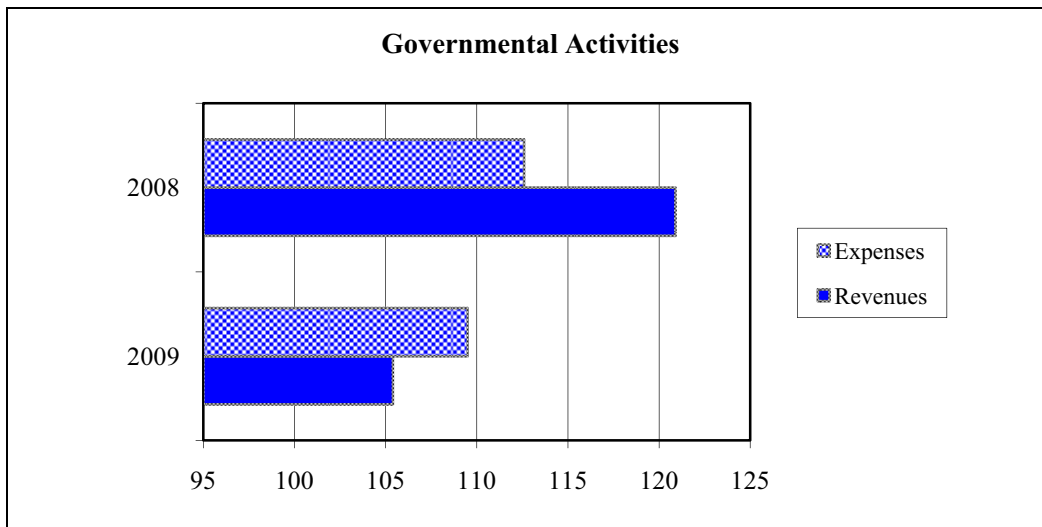
Revenues of governmental activities decreased due to, but not limited to, the following:

- The decrease in property tax revenue was due to the elimination of tangible personal property tax for business that was effective in January 2006 offset by new construction coming on to the tax duplicate.
- The County receiving less in Federal and State grants. The County will continue to actively seek grants in order to provide better services to County residents.
- The County realizing a decrease in interest revenue due to the overall economy and drop in interest rates.

Program expenses of governmental activities decreased by 2.7 percent from 2008. This decrease is mainly due to the County proactively tackling difficult issues while monitoring spending levels and dealing with ever increasing costs of salaries and benefits. Even though the budget was carefully monitored by management to avoid unnecessary spending at all levels, the County was still able to complete several major construction projects, including paving 7.5 miles of roads throughout the County, completion of software updates and improvements to the Twin Lakes wastewater treatment plant.

Graph 2
 Governmental Revenues and Expenses
 (In Millions)

	2009	2008
Revenues	\$105.4	\$120.9
Expenses	109.5	112.6



Business-Type Activities

The County's business-type activities are comprised of ten enterprise funds, including the Robinson Memorial Portage County Hospital. In 2009, charges for services continued to be the major revenue source for business-type activities. During 2009, however, charges for services saw a decrease as a result of fewer

Portage County, Ohio
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For the Year Ended December 31, 2009
Unaudited

tap-in fees received during the year. In addition to the decrease in tap-in fees, there was also a decrease in projects funded by the water resources department. With a decrease in charges for services, the County also saw an increase in expenses. This is largely due to an increase in expenses in the Robinson Memorial Portage County Hospital fund as a result of final expenditures on their new medical facility which was completed during 2009.

Financial Analysis of the Government's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of expendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$70,182,290. \$61,092,763 of this total amount constitutes unreserved fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is reserved to indicate that it is not available for new spending. While the bulk of the governmental fund balances are not reserved in the governmental fund statement, they lead to restricted net assets on the Statement of Net Assets due to their being restricted for use for a particular purpose mandated by the source of the resources such as the State or Federal government or the tax levy.

The general fund had a significant decrease in fund balance mainly due to a large reduction in interest revenue as a direct result of the slowing economy.

While revenues decreased in the developmental disabilities fund, expenses also decreased. As a result, revenues exceeded expenditures, which caused an increase in fund balance.

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Water and sewer charges decreased due to fewer tap-in fees received during the year and fewer construction projects funded by the water department. The decrease in the Robinson Memorial Portage County Hospital's charges for services is due to a decrease in inpatients admissions in internal medicine and family practice, cardiovascular, surgery, and OB/GYN.

General Fund Budgeting Highlights

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. During the course of 2009, the County amended its general fund budget numerous times to allow for insignificant amendments. Actual revenues received were \$923,610 higher than certification primarily due to conservative estimates in interest income, permissive sales tax and charges for services. Actual expenditures were \$2.2 million less than appropriations due mainly to the diligence of management to keep costs low while still providing the services the County residents expect.

Modifications made from the original budgeted revenues to the final budgeted revenues amounted to \$551,413. This is primarily due to the anticipation of fewer property taxes and charges for services that the County expected to receive. The County also made multiple revisions from the original appropriations to the final appropriations approved by the County commissioners. During the year, adjustments made were mainly done in the public safety and general government-legislative and executive expense.

Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

Capital Assets and Debt Administration

Capital Assets

During 2009, the County continued to see major improvements and additions to their capital assets. In the water resource department, improvements made to the Twin Lakes wastewater treatment plant, which serves the Franklin Township and Twin Lakes area, were completed during the year. In addition, phase one of construction on a water line that stretches from Cleveland to Aurora was completed. The Engineer's Office was able to improve 7.5 miles of County roads with pavement at a cost of \$1.35 million. Table 3 shows 2009 values compared to 2008.

(Table 3)
 Capital Assets at December 31
 (Net of Accumulated Depreciation)
 (in millions)

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Land	\$2.2	\$2.1	\$13.3	\$13.3	\$15.5	\$15.4
Construction in Progress	3.5	0.4	10.5	13.0	14.0	13.4
Buildings and Improvements	46.9	48.0	50.8	35.8	97.7	83.8
Furniture and Fixtures	4.8	4.6	1.0	0.9	5.8	5.5
Equipment	0.0	0.0	45.7	43.8	45.7	43.8
Vehicles	2.6	2.6	2.1	1.5	4.7	4.1
Equity in Joint Venture	3.9	4.1	0.0	0.0	3.9	4.1
Infrastructure	23.4	23.2	87.0	88.8	110.4	112.0
Total Capital Assets	\$87.3	\$85.0	\$210.4	\$197.1	\$297.7	\$282.1

See Note 13 to the basic financial statements for additional information on the County's capital assets.

Debt

Table 4 below summarizes the County's long-term obligations outstanding.

(Table 4)
 Outstanding Long-term Obligations at Year End
 (in millions)

	Governmental Activities		Business Type Activities		Total	
	2009	2008	2009	2008	2009	2008
General Obligation Bonds	\$13.0	\$14.0	\$0.0	\$0.0	\$13.0	\$14.0
Special Assessment Bonds	1.0	1.1	0.0	0.0	1.0	1.1
Revenue Bonds	0.0	0.0	23.1	23.2	23.1	23.2
OPWC Loans	0.0	0.0	0.9	1.0	0.9	1.0
OWDA Loans	0.5	0.5	7.8	8.4	8.3	8.9
ORDC Loans	0.0	0.0	0.0	0.0	0.0	0.0
Intergovernmental Loans	0.0	0.0	8.0	8.5	8.0	8.5
Long-term Notes	4.2	0.0	1.8	0.0	6.0	0.0
Long-term Hospital Debt	0.0	0.0	87.2	92.5	87.2	92.5
Claims Payable	1.5	2.2	0.0	0.0	1.5	2.2
Compensated Absences	4.3	4.7	3.7	4.2	8.0	8.9
Total	\$24.5	\$22.5	\$132.5	\$137.8	\$157.0	\$160.3

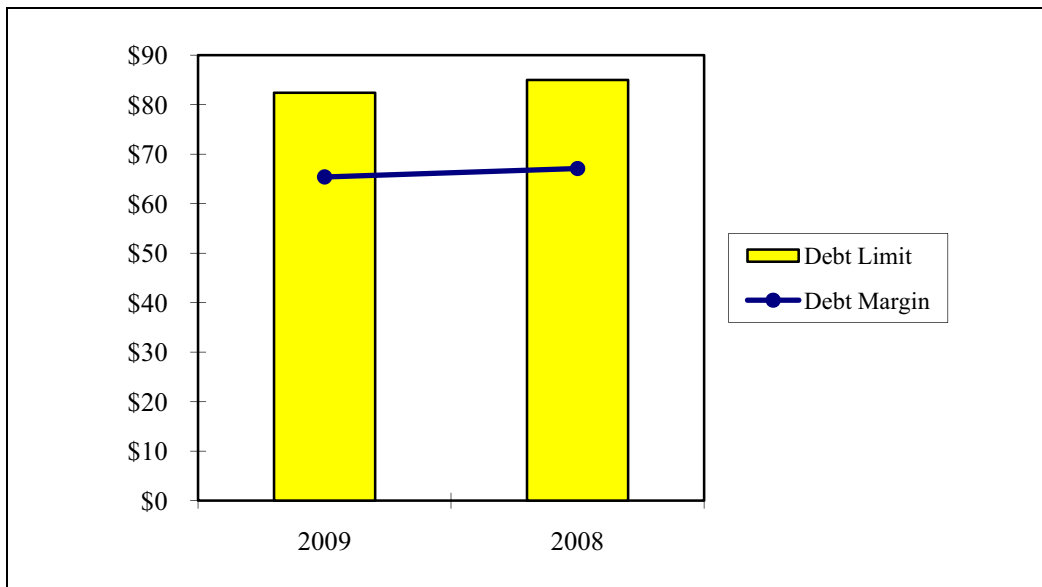
Portage County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

At December 31, 2009, the County's net change in long-term obligations was a decrease of \$3.3 million. This was due to continued payments on outstanding debt.

The County maintains an Aa3 credit rating from Moody's Investors Service, Inc. The County's overall legal debt margin decreased to \$65.4 million. This is the additional amount of debt the County could issue. The debt margin decreased \$1.7 million from 2008 to 2009 due to a decrease in property valuations as a direct result of a slowing economy.

Graph 3
Legal Debt Margin
(in millions)

	2009	2008
Overall Debt Limit	\$82.4	\$85.0
Overall Debt Margin	65.4	67.1



The County continues to monitor its outstanding debt. Information relative to debt is identified in Note 14 to the basic financial statements.

Current Issues

Portage County is in a period posing both significant challenges and opportunities. Management is committed to working with all stakeholders to craft solutions that will most effectively use the available resources to continue to provide excellent services to the residents of the County.

Contacting the County's Financial Management

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to Janet Esposito, Portage County Auditor, 449 South Meridian Street, Ravenna, Ohio 44266.

Basic Financial Statements

Portage County, Ohio
Statement of Net Assets
December 31, 2009

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Portage Industries
Assets				
Equity in Pooled Cash and Cash Equivalents	\$63,302,521	\$20,839,176	\$84,141,697	\$0
Cash and Cash Equivalents				
In Segregated Accounts	172,549	8,600,437	8,772,986	248,361
With Fiscal Agents	7,679,407	0	7,679,407	0
Investments in Segregated Accounts	0	0	0	232,737
Materials and Supplies Inventory	503,198	75,199	578,397	1,998
Accounts Receivable	0	23,915,786	23,915,786	40,952
Internal Balances	2,015,124	(2,015,124)	0	0
Intergovernmental Receivable	11,691,158	2,075,211	13,766,369	0
Prepaid Items	196,555	39	196,594	3,932
Sales Taxes Receivable	2,335,124	0	2,335,124	0
Property Taxes Receivable	27,905,226	0	27,905,226	0
Special Assessments Receivable	1,687,651	0	1,687,651	0
Loans Receivable	6,111,525	0	6,111,525	0
Unamortized Bond Issue Costs	56,651	72,307	128,958	0
Goodwill	0	301,915	301,915	0
Deferred Charges	0	7,819,347	7,819,347	0
Other Assets	0	28,688,000	28,688,000	0
Assets Limited as to Use	0	104,325,000	104,325,000	0
Nondepreciable Capital Assets	5,668,188	23,901,814	29,570,002	0
Depreciable Capital Assets, Net	81,610,872	186,489,462	268,100,334	13,850
<i>Total Assets</i>	<u>210,935,749</u>	<u>405,088,569</u>	<u>616,024,318</u>	<u>541,830</u>
Liabilities				
Accounts Payable	2,925,853	6,850,320	9,776,173	9,591
Accrued Wages	2,111,962	2,515,508	4,627,470	14,985
Contracts Payable	0	300,850	300,850	0
Intergovernmental Payable	1,274,519	123,109	1,397,628	0
Accrued Hospital Expenses	0	3,775,000	3,775,000	0
Accrued Interest Payable	69,792	136,930	206,722	0
Other Liabilities	0	24,057,000	24,057,000	0
Claims Payable	1,277,798	0	1,277,798	0
Deferred Revenue	25,402,710	0	25,402,710	0
Notes Payable	85,000	115,000	200,000	0
Due to Others	0	0	0	4,639
Long-Term Liabilities:				
Due Within One Year	3,869,980	10,154,951	14,024,931	0
Due In More Than One Year	20,578,846	122,397,263	142,976,109	0
<i>Total Liabilities</i>	<u>57,596,460</u>	<u>170,425,931</u>	<u>228,022,391</u>	<u>29,215</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	70,312,989	116,847,593	187,160,582	13,850
Restricted for:				
Capital Projects	8,018,926	0	8,018,926	0
Debt Service	880,598	0	880,598	0
General Government	10,746,536	0	10,746,536	0
Public Safety	1,439,514	0	1,439,514	0
Public Works	10,042,913	0	10,042,913	0
Health Services	29,789,486	0	29,789,486	0
Human Services	6,798,816	0	6,798,816	0
Portage County Sewer	0	48,724	48,724	0
Streetsboro Sewer	0	2,021,186	2,021,186	0
Robinson Memorial Portage County Hospital	0	3,213,000	3,213,000	0
Unrestricted	15,309,511	112,532,135	127,841,646	498,765
<i>Total Net Assets</i>	<u>\$153,339,289</u>	<u>\$234,662,638</u>	<u>\$388,001,927</u>	<u>\$512,615</u>

See accompanying notes to the basic financial statements

Portage County, Ohio
Statement of Activities
For the Year Ended December 31, 2009

	Program Revenues			
	Expenses	Charges for Services, Sales and Assessments	Operating Grants and Contributions	
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$16,187,591	\$6,493,608	\$190,468	\$0
Judicial	10,194,530	2,779,627	102,938	0
Public Safety	16,106,352	3,904,168	1,236,832	0
Public Works	7,255,012	992,087	6,561,407	862,113
Health	33,377,712	710,935	13,007,779	0
Human Services	25,494,447	3,246,928	15,353,874	0
Interest and Fiscal Charges	843,965	0	0	0
<i>Total Governmental Activities</i>	<u>109,459,609</u>	<u>18,127,353</u>	<u>36,453,298</u>	<u>862,113</u>
Business-Type Activities:				
Nursing Home	5,875,673	6,446,931	9,803	0
Solid Waste Recycling Center	2,350,593	3,111,702	0	0
Portage County Sewer	7,432,239	6,368,313	0	300,081
Portage County Water	2,036,563	3,917,932	0	0
Streetsboro Sewer	3,045,310	3,844,159	0	0
Robinson Memorial Portage County Hospital	150,716,000	139,363,000	315,000	0
Freedom Secondary Railroad	4,864	880	0	0
SCRAM	249,828	273,915	0	0
Electronic Fingerprinting	21,844	25,726	0	0
Storm Water Management	180,302	734,468	0	0
<i>Total Business-Type Activities</i>	<u>171,913,216</u>	<u>164,087,026</u>	<u>324,803</u>	<u>300,081</u>
<i>Total - Primary Government</i>	<u>\$281,372,825</u>	<u>\$182,214,379</u>	<u>\$36,778,101</u>	<u>\$1,162,194</u>
Component Unit				
Portage Industries	<u>\$1,963,335</u>	<u>\$694,338</u>	<u>\$1,292,805</u>	<u>\$0</u>

General Revenues

Property Taxes Levied for:

- General Purposes
- Health - Mental Health and Recovery Board
- Health - Developmental Disabilities
- Human Services - Child Welfare Levy
- Bond Retirement

Sales Tax Levied for General Purposes

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year

Net Assets End of Year

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Portage Industries
(\$9,503,515)	\$0	(\$9,503,515)	\$0
(7,311,965)	0	(7,311,965)	0
(10,965,352)	0	(10,965,352)	0
1,160,595	0	1,160,595	0
(19,658,998)	0	(19,658,998)	0
(6,893,645)	0	(6,893,645)	0
(843,965)	0	(843,965)	0
<u>(54,016,845)</u>	<u>0</u>	<u>(54,016,845)</u>	<u>0</u>
0	581,061	581,061	0
0	761,109	761,109	0
0	(763,845)	(763,845)	0
0	1,881,369	1,881,369	0
0	798,849	798,849	0
0	(11,038,000)	(11,038,000)	0
0	(3,984)	(3,984)	0
0	24,087	24,087	0
0	3,882	3,882	0
0	554,166	554,166	0
<u>0</u>	<u>(7,201,306)</u>	<u>(7,201,306)</u>	<u>0</u>
<u>(54,016,845)</u>	<u>(7,201,306)</u>	<u>(61,218,151)</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>23,808</u>
4,689,995	0	4,689,995	0
3,475,692	0	3,475,692	0
12,684,475	0	12,684,475	0
2,386,289	0	2,386,289	0
1,399,531	0	1,399,531	0
14,468,520	0	14,468,520	0
8,079,481	0	8,079,481	0
2,287,174	1,136,198	3,423,372	10,645
450,374	4,780,410	5,230,784	1,406
<u>49,921,531</u>	<u>5,916,608</u>	<u>55,838,139</u>	<u>12,051</u>
<u>(12,000)</u>	<u>12,000</u>	<u>0</u>	<u>0</u>
<u>49,909,531</u>	<u>5,928,608</u>	<u>55,838,139</u>	<u>12,051</u>
<u>(4,107,314)</u>	<u>(1,272,698)</u>	<u>(5,380,012)</u>	<u>35,859</u>
<u>157,446,603</u>	<u>235,935,336</u>	<u>393,381,939</u>	<u>476,756</u>
<u>\$153,339,289</u>	<u>\$234,662,638</u>	<u>\$388,001,927</u>	<u>\$512,615</u>

Portage County, Ohio

Balance Sheet

Governmental Funds

December 31, 2009

	General	Mental Health and Recovery Board	Developmental Disabilities	Child Welfare Levy	Public Assistance
Assets					
Equity in Pooled Cash and Cash Equivalents	\$4,586,534	\$2,835,007	\$16,452,860	\$3,644,659	\$855,047
Cash and Cash Equivalents					
In Segregated Accounts	154,451	0	0	0	0
With Fiscal Agents	0	0	7,679,407	0	0
Materials and Supplies Inventory	103,072	0	120,684	0	20,156
Interfund Receivable	5,543,575	0	0	0	0
Intergovernmental Receivable	2,083,753	2,273,146	807,012	537,959	1,857,523
Prepaid Items	196,081	277	0	0	197
Sales Taxes Receivable	2,335,124	0	0	0	0
Property Taxes Receivable	5,285,666	3,981,892	14,507,497	2,734,861	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	380,033	0	0	0	0
Restricted Assets:					
Equity in Pooled Cash and Cash and Cash Equivalents	545,766	0	0	0	0
Total Assets	\$21,214,055	\$9,090,322	\$39,567,460	\$6,917,479	\$2,732,923
Liabilities					
Accounts Payable	\$296,645	\$1,158,325	\$177,749	\$86,330	\$463,699
Accrued Wages	957,949	16,907	441,175	0	257,081
Intergovernmental Payable	163,356	4,984	68,818	2,747	76,271
Interfund Payable	622,367	8,792	146,443	0	182,912
Deferred Revenue	6,522,409	4,890,894	15,304,628	3,067,563	146,214
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
Total Liabilities	8,562,726	6,079,902	16,138,813	3,156,640	1,126,177
Fund Balances					
Reserved for Encumbrances	191,165	185,185	1,087,038	0	0
Reserved for Loans Receivable	380,033	0	0	0	0
Reserved for Unclaimed Monies	545,766	0	0	0	0
Unreserved,					
Undesignated, Reported in:					
General Fund	11,534,365	0	0	0	0
Special Revenue Funds	0	2,825,235	22,341,609	3,760,839	1,606,746
Debt Service Funds	0	0	0	0	0
Capital Projects Funds	0	0	0	0	0
Total Fund Balances	12,651,329	3,010,420	23,428,647	3,760,839	1,606,746
Total Liabilities and Fund Balances	\$21,214,055	\$9,090,322	\$39,567,460	\$6,917,479	\$2,732,923

See accompanying notes to the basic financial statements

Portage County, Ohio
*Reconciliation of Total Governmental Fund Balances to
Net Assets of Governmental Activities
December 31, 2009*

Other Governmental Funds	Total Governmental Funds		
		Total Governmental Funds Balances	\$70,182,290
		<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
		Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	87,279,060
\$21,681,727	\$50,055,834		
		Other long-term assets are not available to pay for current- period expenditures and therefore are deferred in the funds:	
18,098	172,549	Intergovernmental	6,173,084
0	7,679,407	Special Assessments	1,687,651
214,094	458,006	Property Taxes	<u>2,502,516</u>
0	5,543,575		
4,131,765	11,691,158	Total	10,363,251
0	196,555		
0	2,335,124		
1,395,310	27,905,226		
1,687,651	1,687,651	Internal service funds are used by management to charge the costs of insurance and materials and supplies to individual funds. The assets and liabilities of the internal service funds are included in the statement of net assets.	
5,731,492	6,111,525	Net Assets	10,242,265
		Capital Assets	(166,147)
0	545,766	Compensated Absences	52,238
<u>\$34,860,137</u>	<u>\$114,382,376</u>	Claims Payable	1,456,599
		Internal Balances	<u>(1,624,019)</u>
\$312,550	\$2,495,298	Total	9,960,936
413,182	2,086,294		
144,342	460,518	In the statement of activities, bond issuance costs are amortized over the term of the bonds, whereas in governmental funds, a bond issuance expenditure is reported when bonds are issued.	56,651
2,330,782	3,291,296		
5,834,253	35,765,961		
15,719	15,719	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(54,073)
85,000	85,000		
<u>9,135,828</u>	<u>44,200,086</u>		
		Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
968,848	2,432,236	General Obligation Bonds	(13,067,522)
5,731,492	6,111,525	Special Assessment Bonds	(994,885)
0	545,766	OWDA Loans	(471,979)
		Notes Payable	(4,165,000)
0	11,534,365	Compensated Absences	(4,292,841)
14,693,748	45,228,177	Claims Payable	<u>(1,456,599)</u>
542,990	542,990		
3,787,231	3,787,231	Total	<u>(24,448,826)</u>
<u>25,724,309</u>	<u>70,182,290</u>		
<u>\$34,860,137</u>	<u>\$114,382,376</u>	<i>Net Assets of Governmental Activities</i>	<u>\$153,339,289</u>

Portage County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2009

	General	Mental Health and Recovery Board	Developmental Disabilities	Child Welfare Levy	Public Assistance
Revenues					
Property Taxes	\$4,619,415	\$3,423,394	\$12,490,626	\$2,350,315	\$0
Permissive Sales Tax	14,468,520	0	0	0	0
Intergovernmental	3,895,045	9,860,986	7,197,827	3,891,470	12,633,482
Interest	1,957,118	0	142,579	0	0
Licenses and Permits	7,108	0	0	0	0
Fines and Forfeitures	1,092,973	145,703	0	0	0
Rentals and Royalties	481,497	0	0	0	0
Charges for Services	6,971,708	0	157,117	2,757,982	1,955
Contributions and Donations	360	0	6,594	0	0
Special Assessments	0	0	0	0	0
Other	127,004	14,876	810	0	336
<i>Total Revenues</i>	<u>33,620,748</u>	<u>13,444,959</u>	<u>19,995,553</u>	<u>8,999,767</u>	<u>12,635,773</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	13,480,288	0	0	0	0
Judicial	9,125,893	0	0	0	0
Public Safety	13,868,579	0	0	0	0
Public Works	109,991	0	0	0	0
Health	21,816	14,215,201	17,362,263	0	0
Human Services	909,616	0	0	9,338,019	12,229,130
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>37,516,183</u>	<u>14,215,201</u>	<u>17,362,263</u>	<u>9,338,019</u>	<u>12,229,130</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,895,435)</u>	<u>(770,242)</u>	<u>2,633,290</u>	<u>(338,252)</u>	<u>406,643</u>
Other Financing Sources (Uses)					
General Obligation Notes Issued	0	0	0	0	0
Transfers In	0	0	0	0	0
Transfers Out	(228,961)	0	(200,000)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(228,961)</u>	<u>0</u>	<u>(200,000)</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(4,124,396)	(770,242)	2,433,290	(338,252)	406,643
<i>Fund Balances Beginning of Year</i>	<u>16,775,725</u>	<u>3,780,662</u>	<u>20,995,357</u>	<u>4,099,091</u>	<u>1,200,103</u>
<i>Fund Balances End of Year</i>	<u>\$12,651,329</u>	<u>\$3,010,420</u>	<u>\$23,428,647</u>	<u>\$3,760,839</u>	<u>\$1,606,746</u>

See accompanying notes to the basic financial statements

Portage 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, 2009*

Other Governmental Funds	Total Governmental Funds		
		Net Change in Fund Balances - Total Governmental Funds	\$3,345,952
		<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
		Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	
\$1,399,531	\$24,283,281	Capital Outlay	5,896,549
0	14,468,520	Depreciation	<u>(3,570,961)</u>
14,915,138	52,393,948	Total	2,325,588
187,477	2,287,174		
421,036	428,144		
699,514	1,938,190		
158,603	640,100		
5,273,409	15,162,171	Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
58,808	65,762	Charges for Services	(50,874)
187,439	187,439	Intergovernmental	(7,081,533)
307,348	450,374	Special Assessments	(177,817)
		Property Taxes	<u>352,701</u>
<u>23,608,303</u>	<u>112,305,103</u>	Total	(6,957,523)
		Repayment of bond and loan principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	1,028,713
2,198,766	15,679,054	Some expenses reported in the statement of activities, do not require the use of current financial resources and therefore are not report as expenditures in governmental funds.	
809,889	9,935,782	Accrued Interest on Bonds	3,394
2,095,150	15,963,729	Amortization of Issuance Costs	(7,194)
7,770,408	7,880,399	Amortization of Bond Premium	37,658
1,230,723	32,830,003	Amortization of Accounting Loss	<u>(37,658)</u>
3,545,106	26,021,871	Total	(3,800)
2,932,435	2,932,435	Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
1,028,713	1,028,713	Compensated Absences	422,582
840,165	840,165	Claims Payable	<u>787,078</u>
<u>22,451,355</u>	<u>113,112,151</u>	Total	1,209,660
1,156,948	(807,048)	General obligation notes issued in the governmental funds that increase long-term liabilities in the stateemnt of net assets are not reported as revenues in the statement of activities.	(4,165,000)
4,165,000	4,165,000	The internal service funds used by management are not reported in the County-wide statement of activities. Governmental fund expenditures and related internal service fund revenue are eliminated. The net revenue (expense) of the internal service funds is allocated among the governmental activities.	
419,565	419,565	Change in Net Assets	(109,308)
(2,604)	(431,565)	Capital Assets	(12,968)
<u>4,581,961</u>	<u>4,153,000</u>	Compensated Absences	13
5,738,909	3,345,952	Claims Payable	(787,078)
19,985,400	66,836,338	Internal Balances	<u>18,437</u>
<u>\$25,724,309</u>	<u>\$70,182,290</u>	Total	(890,904)
		<i>Change in Net Assets of Governmental Activities</i>	<u><u>(\$4,107,314)</u></u>

Portage 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, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$4,860,549	\$4,619,413	\$4,619,415	\$2
Permissive Sales Tax	13,900,000	14,300,000	14,424,029	124,029
Intergovernmental	4,353,709	4,276,511	4,314,966	38,455
Interest	3,010,208	3,008,532	3,109,299	100,767
Licenses and Permits	9,200	6,748	7,108	360
Fines and Forfeitures	1,150,000	1,104,000	1,111,082	7,082
Rentals and Royalties	449,229	460,894	481,497	20,603
Charges for Services	7,095,499	6,393,876	6,891,147	497,271
Contributions and Donations	0	0	360	360
Other	69,526	176,533	311,214	134,681
<i>Total Revenues</i>	<u>34,897,920</u>	<u>34,346,507</u>	<u>35,270,117</u>	<u>923,610</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	14,367,605	15,037,952	13,749,225	1,288,727
Judicial	9,609,599	9,711,809	9,228,294	483,515
Public Safety	13,684,978	14,319,424	14,013,209	306,215
Public Works	215,503	215,825	200,332	15,493
Health	18,000	22,000	21,816	184
Human Services	1,011,394	1,036,808	880,969	155,839
<i>Total Expenditures</i>	<u>38,907,079</u>	<u>40,343,818</u>	<u>38,093,845</u>	<u>2,249,973</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(4,009,159)</u>	<u>(5,997,311)</u>	<u>(2,823,728)</u>	<u>3,173,583</u>
Other Financing Sources (Uses)				
Advances In	250,122	250,122	351,994	101,872
Advances Out	0	(506,978)	(486,978)	20,000
Transfers Out	(220,330)	(450,173)	(228,961)	221,212
<i>Total Other Financing Sources (Uses)</i>	<u>29,792</u>	<u>(707,029)</u>	<u>(363,945)</u>	<u>343,084</u>
<i>Net Change in Fund Balance</i>	<u>(3,979,367)</u>	<u>(6,704,340)</u>	<u>(3,187,673)</u>	<u>3,516,667</u>
<i>Fund Balance Beginning of Year</i>	3,422,227	6,580,137	6,580,137	0
Prior Year Encumbrances Appropriated	571,721	571,721	571,721	0
<i>Fund Balance End of Year</i>	<u>\$14,581</u>	<u>\$447,518</u>	<u>\$3,964,185</u>	<u>\$3,516,667</u>

See accompanying notes to the basic financial statements

Portage County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Health and Recovery Board Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$3,603,923	\$3,530,599	\$3,423,394	(\$107,205)
Intergovernmental	9,757,653	9,757,653	9,827,764	70,111
Fines and Forfeitures	79,200	103,200	144,488	41,288
Other	10,000	10,000	14,876	4,876
<i>Total Revenues</i>	13,450,776	13,401,452	13,410,522	9,070
Expenditures				
Current:				
Health	13,969,220	16,641,911	14,832,484	1,809,427
<i>Net Change in Fund Balance</i>	(518,444)	(3,240,459)	(1,421,962)	1,818,497
<i>Fund Balance Beginning of Year</i>	2,224,897	3,454,358	3,454,358	0
Prior Year Encumbrances Appropriated	239,067	239,067	239,067	0
<i>Fund Balance End of Year</i>	<u>\$1,945,520</u>	<u>\$452,966</u>	<u>\$2,271,463</u>	<u>\$1,818,497</u>

See accompanying notes to the basic financial statements

Portage County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$13,212,531	\$12,534,127	\$12,490,626	(\$43,501)
Intergovernmental	6,320,040	6,636,301	7,134,811	498,510
Interest	4,500	4,300	3,805	(495)
Charges for Services	187,424	141,806	157,117	15,311
Contributions and Donations	10,000	7,000	6,594	(406)
Other	2,000	2,000	810	(1,190)
<i>Total Revenues</i>	19,736,495	19,325,534	19,793,763	468,229
Expenditures				
Current:				
Health	21,512,620	22,476,589	19,316,713	3,159,876
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,776,125)	(3,151,055)	477,050	3,628,105
Other Financing Uses				
Transfers Out	(200,000)	(200,000)	(200,000)	0
<i>Net Change in Fund Balance</i>	(1,976,125)	(3,351,055)	277,050	3,628,105
<i>Fund Balance Beginning of Year</i>	11,129,059	13,574,693	13,574,693	0
Prior Year Encumbrances Appropriated	1,372,175	1,372,175	1,372,175	0
<i>Fund Balance End of Year</i>	\$10,525,109	\$11,595,813	\$15,223,918	\$3,628,105

See accompanying notes to the basic financial statements

Portage County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Welfare Levy Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$2,433,915	\$2,383,195	\$2,350,315	(\$32,880)
Intergovernmental	3,599,078	3,699,068	4,046,531	347,463
Charges for Services	2,467,007	2,767,017	2,757,982	(9,035)
<i>Total Revenues</i>	8,500,000	8,849,280	9,154,828	305,548
Expenditures				
Current:				
Human Services	9,514,000	11,189,000	9,962,479	1,226,521
<i>Net Change in Fund Balance</i>	(1,014,000)	(2,339,720)	(807,651)	1,532,069
<i>Fund Balance Beginning of Year</i>	4,479,642	4,438,310	4,438,310	0
Prior Year Encumbrances Appropriated	14,000	14,000	14,000	0
<i>Fund Balance End of Year</i>	\$3,479,642	\$2,112,590	\$3,644,659	\$1,532,069

See accompanying notes to the basic financial statements

Portage 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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$13,380,201	\$12,617,158	\$12,678,907	\$61,749
Charges for Services	0	1,955	1,955	0
Other	0	340	336	(4)
<i>Total Revenues</i>	13,380,201	12,619,453	12,681,198	61,745
Expenditures				
Current:				
Human Services	13,386,804	12,849,407	12,398,847	450,560
<i>Net Change in Fund Balance</i>	(6,603)	(229,954)	282,351	512,305
<i>Fund Balance Beginning of Year</i>	116,080	565,345	565,345	0
Prior Year Encumbrances Appropriated	6,603	6,603	6,603	0
<i>Fund Balance End of Year</i>	<u>\$116,080</u>	<u>\$341,994</u>	<u>\$854,299</u>	<u>\$512,305</u>

See accompanying notes to the basic financial statements

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Portage County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2009

	Enterprise			
	Nursing Home	Solid Waste Recycling Center	Portage County Sewer	Portage County Water
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$117,769	\$645,615	\$5,726,110	\$6,089,077
Cash and Cash Equivalents in Segregated Accounts	7,437	0	0	0
Accounts Receivable	0	495,262	2,778,776	384,262
Materials and Supplies Inventory	6,931	13,950	25,042	11,837
Prepaid Items	39	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Current Portion of Assets Limited to Use	0	0	0	0
Other Current Assets	0	0	0	0
<i>Total Current Assets</i>	<u>132,176</u>	<u>1,154,827</u>	<u>8,529,928</u>	<u>6,485,176</u>
<i>Noncurrent Assets:</i>				
Restricted Assets:				
Intergovernmental Receivable	0	0	48,724	0
Assets Limited as to Use				
or Restricted (net of Current Portion)	0	0	0	0
Deferred Charges	0	0	7,819,347	0
Goodwill	0	301,915	0	0
Unamortized Bond Issue Costs	0	0	6,290	61,513
Other Assets	0	0	0	0
Capital Assets:				
Nondepreciable Capital Assets	0	90,570	2,159,726	3,147,044
Depreciable Capital Assets, Net	8,320,270	2,872,617	48,037,800	15,801,168
<i>Total Noncurrent Assets</i>	<u>8,320,270</u>	<u>3,265,102</u>	<u>58,071,887</u>	<u>19,009,725</u>
<i>Total Assets</i>	<u>\$8,452,446</u>	<u>\$4,419,929</u>	<u>\$66,601,815</u>	<u>\$25,494,901</u>

Funds				
Streetsboro Sewer	Robinson Memorial Portage County Hospital (1)	Other Enterprise Funds	Total	Internal Service
\$7,950,290	\$0	\$310,315	\$20,839,176	\$12,700,921
0	8,593,000	0	8,600,437	0
1,021,018	18,502,000	734,468	23,915,786	0
17,439	0	0	75,199	45,192
0	0	0	39	0
0	0	0	0	1,427,585
5,301	0	0	5,301	0
0	712,000	0	712,000	0
0	25,976,000	0	25,976,000	0
<u>8,994,048</u>	<u>53,783,000</u>	<u>1,044,783</u>	<u>80,123,938</u>	<u>14,173,698</u>
2,021,186	0	0	2,069,910	0
0	103,613,000	0	103,613,000	0
0	0	0	7,819,347	0
0	0	0	301,915	0
4,504	0	0	72,307	0
0	2,712,000	0	2,712,000	0
799,073	17,634,000	71,401	23,901,814	64,070
<u>25,375,054</u>	<u>85,933,000</u>	<u>149,553</u>	<u>186,489,462</u>	<u>102,077</u>
<u>28,199,817</u>	<u>209,892,000</u>	<u>220,954</u>	<u>326,979,755</u>	<u>166,147</u>
<u>\$37,193,865</u>	<u>\$263,675,000</u>	<u>\$1,265,737</u>	<u>\$407,103,693</u>	<u>\$14,339,845</u>

(continued)

Portage County, Ohio
Statement of Fund Net Assets
Proprietary Funds (continued)
December 31, 2009

	Enterprise			
	Nursing Home	Solid Waste Recycling Center	Portage County Sewer	Portage County Water
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	\$56,511	\$53,345	\$284,410	\$129,162
Accrued Wages	137,354	85,559	54,669	25,031
Contracts Payable	0	0	272,024	11,537
Intergovernmental Payable	27,201	13,420	62,770	10,310
Interfund Payable	3,290,825	47,803	33,515	16,061
Compensated Absences Payable	94,860	81,197	73,725	33,758
Accrued Expenses	0	0	0	0
Accrued Interest Payable	28,494	2,453	81,569	22,546
Notes Payable	0	100,000	0	15,000
Revenue Bonds Payable	225,000	66,239	404,613	608,878
OPWC Loans Payable	0	0	68,950	13,068
OWDA Loans Payable	0	0	129,444	0
ORDC Loans Payable	0	16,366	0	0
Intergovernmental Loans Payable	0	0	491,504	0
Long-term Debt	0	0	0	0
Claims Payable	0	0	0	0
Other Current Liabilities	0	0	0	0
<i>Total Current Liabilities</i>	<u>3,860,245</u>	<u>466,382</u>	<u>1,957,193</u>	<u>885,351</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	52,942	35,226	89,140	40,816
Revenue Bonds Payable	6,955,000	286,505	9,636,136	4,468,363
OPWC Loans Payable	0	0	693,063	13,068
OWDA Loans Payable	0	0	685,530	0
Intergovernmental Loans Payable	0	0	7,327,843	0
Notes Payable	0	300,000	0	1,535,000
Claims Payable	0	0	0	0
Long-term Debt	0	0	0	0
<i>Total Long-Term Liabilities</i>	<u>7,007,942</u>	<u>621,731</u>	<u>18,431,712</u>	<u>6,057,247</u>
<i>Total Liabilities</i>	<u>10,868,187</u>	<u>1,088,113</u>	<u>20,388,905</u>	<u>6,942,598</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	1,140,270	2,193,837	38,586,080	12,356,348
Restricted for:				
Portage County Sewer	0	0	48,724	0
Streetsboro Sewer	0	0	0	0
Robinson Memorial Portage County Hospital	0	0	0	0
Unrestricted (Deficit)	(3,556,011)	1,137,979	7,578,106	6,195,955
<i>Total Net Assets (Deficit)</i>	<u>(\$2,415,741)</u>	<u>\$3,331,816</u>	<u>\$46,212,910</u>	<u>\$18,552,303</u>

Net assets reported for business-type activities in the statement of net assets are different because they include accumulated overpayments to the internal service funds:

Net assets of business-type activities

(1) Dollars rounded to the nearest thousands

See accompanying notes to the basic financial statements

<u>Funds</u>				
<u>Streetsboro Sewer</u>	<u>Robinson Memorial Portage County Hospital (1)</u>	<u>Other Enterprise Funds</u>	<u>Total</u>	<u>Internal Service</u>
\$162,905	\$6,146,000	\$17,987	\$6,850,320	\$430,555
41,420	2,169,000	2,475	2,515,508	25,668
17,289	0	0	300,850	0
7,539	0	1,869	123,109	814,001
24,547	0	226,392	3,639,143	40,721
5,637	3,154,000	0	3,443,177	30,821
0	3,775,000	0	3,775,000	0
1,868	0	0	136,930	0
0	0	0	115,000	0
62,723	0	0	1,367,453	0
24,453	0	0	106,471	0
563,070	0	0	692,514	0
0	0	0	16,366	0
0	0	12,466	503,970	0
0	4,025,000	0	4,025,000	0
0	0	0	0	1,526,515
0	24,057,000	0	24,057,000	0
<u>911,451</u>	<u>43,326,000</u>	<u>261,189</u>	<u>51,667,811</u>	<u>2,868,281</u>
6,816	0	0	224,940	21,417
435,063	0	0	21,781,067	0
101,459	0	0	807,590	0
6,379,879	0	0	7,065,409	0
0	0	182,414	7,510,257	0
0	0	0	1,835,000	0
0	0	0	0	1,207,882
0	83,173,000	0	83,173,000	0
<u>6,923,217</u>	<u>83,173,000</u>	<u>182,414</u>	<u>122,397,263</u>	<u>1,229,299</u>
<u>7,834,668</u>	<u>126,499,000</u>	<u>443,603</u>	<u>174,065,074</u>	<u>4,097,580</u>
18,611,984	43,933,000	26,074	116,847,593	166,147
0	0	0	48,724	0
2,021,186	0	0	2,021,186	0
0	3,213,000	0	3,213,000	0
8,726,027	90,030,000	796,060	110,908,116	10,076,118
<u>\$29,359,197</u>	<u>\$137,176,000</u>	<u>\$822,134</u>	<u>233,038,619</u>	<u>\$10,242,265</u>
			<u>1,624,019</u>	
			<u>\$234,662,638</u>	

Portage County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2009*

	Enterprise			
	Nursing Home	Solid Waste Recycling Center	Portage County Sewer	Portage County Water
Operating Revenues				
Charges for Services	\$6,446,931	\$3,111,702	\$6,343,252	\$3,917,932
Tap-In Fees	0	0	25,061	0
Other	120	0	0	11,843
<i>Total Operating Revenues</i>	<u>6,447,051</u>	<u>3,111,702</u>	<u>6,368,313</u>	<u>3,929,775</u>
Operating Expenses				
Personal Services	3,609,590	1,453,442	1,489,825	666,054
Materials and Supplies	581,086	244,932	533,762	488,768
Contractual Services	378,130	431,930	2,627,454	116,519
Depreciation and Amortization	938,822	45,156	1,372,907	459,901
Claims	0	0	0	0
Change in Worker's Compensation Estimate	0	0	0	0
Other	5,677	13,703	108,908	18,527
<i>Total Operating Expenses</i>	<u>5,513,305</u>	<u>2,189,163</u>	<u>6,132,856</u>	<u>1,749,769</u>
<i>Operating Income (Loss)</i>	<u>933,746</u>	<u>922,539</u>	<u>235,457</u>	<u>2,180,006</u>
Non-Operating Revenues (Expenses)				
Interest	0	0	15,003	19,195
Operating Grants	0	0	0	0
Interest and Fiscal Charges	(354,940)	(157,163)	(1,296,391)	(285,360)
Contributions and Donations	9,803	0	0	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(345,137)</u>	<u>(157,163)</u>	<u>(1,281,388)</u>	<u>(266,165)</u>
<i>Income (Loss) before Transfers and Capital Contributions</i>	588,609	765,376	(1,045,931)	1,913,841
Transfers In	0	0	0	12,000
Capital Contributions	0	0	300,081	0
<i>Change in Net Assets</i>	588,609	765,376	(745,850)	1,925,841
<i>Net Assets (Deficit) Beginning of Year</i>	<u>(3,004,350)</u>	<u>2,566,440</u>	<u>46,958,760</u>	<u>16,626,462</u>
<i>Net Assets (Deficit) End of Year</i>	<u><u>(\$2,415,741)</u></u>	<u><u>\$3,331,816</u></u>	<u><u>\$46,212,910</u></u>	<u><u>\$18,552,303</u></u>

Some amounts reported for business-type activities in the statement of activities are different because a portion of the net expense of the internal service funds is reported with business-type activities.

Change in net assets of business-type activities

(1) Dollars rounded to the nearest thousands

See accompanying notes to the basic financial statements

Funds				
Streetsboro Sewer	Robinson Memorial Portage County Hospital (1)	Other Enterprise Funds	Total	Internal Service
\$3,844,159	\$139,363,000	\$1,034,989	\$164,061,965	\$13,602,013
0	0	0	25,061	0
5,377	4,759,000	4,070	4,780,410	0
<u>3,849,536</u>	<u>144,122,000</u>	<u>1,039,059</u>	<u>168,867,436</u>	<u>13,602,013</u>
918,193	80,293,000	62,907	88,493,011	681,032
269,340	35,084,000	20	37,201,908	540,861
720,422	21,270,000	389,035	25,933,490	4,199,974
836,074	10,602,000	4,751	14,259,611	11,066
0	0	0	0	8,820,317
0	0	0	0	(525,362)
64,663	0	0	211,478	148
<u>2,808,692</u>	<u>147,249,000</u>	<u>456,713</u>	<u>166,099,498</u>	<u>13,728,036</u>
<u>1,040,844</u>	<u>(3,127,000)</u>	<u>582,346</u>	<u>2,767,938</u>	<u>(126,023)</u>
0	1,102,000	0	1,136,198	0
0	0	0	0	16,715
(234,427)	(3,467,000)	0	(5,795,281)	0
0	315,000	0	324,803	0
<u>(234,427)</u>	<u>(2,050,000)</u>	<u>0</u>	<u>(4,334,280)</u>	<u>16,715</u>
806,417	(5,177,000)	582,346	(1,566,342)	(109,308)
0	0	0	12,000	0
0	0	0	300,081	0
<u>806,417</u>	<u>(5,177,000)</u>	<u>582,346</u>	<u>(1,254,261)</u>	<u>(109,308)</u>
<u>28,552,780</u>	<u>142,353,000</u>	<u>239,788</u>		<u>10,351,573</u>
<u>\$29,359,197</u>	<u>\$137,176,000</u>	<u>\$822,134</u>		<u>\$10,242,265</u>
			<u>(18,437)</u>	
			<u>(\$1,272,698)</u>	

Portage County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2009

	Enterprise			
	Nursing Home	Solid Waste Recycling Center	Portage County Sewer	Portage County Water
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$6,446,931	\$3,056,062	\$6,465,949	\$3,957,117
Cash Received from Interfund Services Provided	0	0	0	0
Tap In Fees	0	0	25,061	0
Other Cash Receipts	120	0	0	11,843
Cash Payments to Employees for Services	(3,649,373)	(1,448,856)	(1,456,069)	(668,533)
Cash Payments for Goods and Services	(1,037,290)	(670,597)	(3,205,146)	(1,260,236)
Cash Payments for Claims	0	0	0	0
Other Cash Payments	(5,677)	(13,703)	(108,908)	(18,527)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>1,754,711</u>	<u>922,906</u>	<u>1,720,887</u>	<u>2,021,664</u>
Cash Flows from Noncapital Financing Activities				
Operating Grants Received	0	0	0	0
Gifts, Grants and Bequests Received	9,803	0	0	0
Advances In	190,000	0	0	0
Advances Out	0	0	0	0
Transfers In	0	0	0	12,000
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>199,803</u>	<u>0</u>	<u>0</u>	<u>12,000</u>
Cash Flows from Capital and Related Financing Activities				
Proceeds from Sale of Revenue Bonds	0	0	1,266,000	0
Proceeds from Sale of Notes	0	0	0	1,550,000
Proceeds from OPWC Loans	0	0	52,212	0
Principal Paid on Revenue Bonds	(200,000)	(64,644)	(400,168)	(589,488)
Interest Paid on Revenue Bonds	(355,680)	(245,699)	(335,321)	(229,592)
Principal Paid on OWDA Loans	0	0	(124,319)	0
Interest Paid on OWDA Loans	0	0	(36,130)	0
Principal Paid on OPWC Loans	0	0	(64,510)	(13,068)
Principal Paid on ORDC Loans	0	(16,118)	0	0
Interest Paid on ORDC Loans	0	(13,773)	0	0
Principal Paid on Notes	0	0	(1,900,000)	(1,650,000)
Interest Paid on Notes	0	(376)	(61,750)	(53,625)
Principal Paid on Intergovernmental Loans	0	0	(471,903)	0
Interest Paid on Intergovernmental Loans	0	0	(345,003)	0
Principal Paid on Capital Leases	0	0	0	0
Interest Paid on Capital Leases	0	0	0	0
Capital Grants	0	0	300,081	0
Payments for Capital Acquisitions	(1,709,333)	(910,263)	(891,666)	(2,081,597)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(\$2,265,013)</u>	<u>(\$1,250,873)</u>	<u>(\$3,012,477)</u>	<u>(\$3,067,370)</u>

Funds				
Streetsboro Sewer	Robinson Memorial Portage County Hospital (1)	Other Enterprise Funds	Total	Internal Service
\$3,868,464	\$142,808,000	\$300,521	\$166,903,044	\$0
0	0	0	0	13,975,043
0	0	0	25,061	0
5,641	4,758,000	4,070	4,779,674	0
(993,856)	(81,820,000)	(60,621)	(90,097,308)	(678,444)
(940,106)	(56,261,000)	(388,914)	(63,763,289)	(4,664,526)
0	0	0	0	(8,598,400)
(64,663)	0	0	(211,478)	(148)
<u>1,875,480</u>	<u>9,485,000</u>	<u>(144,944)</u>	<u>17,635,704</u>	<u>33,525</u>
	0	0	0	16,715
0	315,000	0	324,803	0
0	0	225,000	415,000	0
0	0	0	0	(50,000)
0	0	0	12,000	0
<u>0</u>	<u>315,000</u>	<u>225,000</u>	<u>751,803</u>	<u>(33,285)</u>
0	0	0	1,266,000	0
0	0	0	1,550,000	0
8,823	0	0	61,035	0
(60,171)	(4,057,000)	0	(5,371,471)	0
(23,805)	(3,552,000)	0	(4,742,097)	0
(547,247)	0	0	(671,566)	0
(208,857)	0	0	(244,987)	0
(24,454)	0	0	(102,032)	0
0	0	0	(16,118)	0
0	0	0	(13,773)	0
0	0	0	(3,550,000)	0
0	0	0	(115,751)	0
0	0	0	(471,903)	0
0	0	0	(345,003)	0
0	(421,000)	0	(421,000)	0
0	(4,000)	0	(4,000)	0
0	0	0	300,081	0
(284,344)	(21,687,000)	0	(27,564,203)	(24,034)
<u>(\$1,140,055)</u>	<u>(\$29,721,000)</u>	<u>\$0</u>	<u>(\$40,456,788)</u>	<u>(\$24,034)</u>

(continued)

Portage County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2009

	Enterprise			
	Nursing Home	Solid Waste Recycling Center	Portage County Sewer	Portage County Water
Cash Flows from Investing Activities				
Purchases of Investments	\$0	\$0	\$0	\$0
Sale of Investments	0	0	0	0
Interest on Investments	0	0	15,003	19,195
Change in assets limited as to use	0	0	0	0
<i>Net Cash Provided by (Used for) Investing Activities</i>	0	0	15,003	19,195
<i>Net Increase (Decrease) in Cash and Cash Equivalent</i>	(310,499)	(327,967)	(1,276,587)	(1,014,511)
<i>Cash and Cash Equivalents Beginning of Year</i>	435,705	973,582	7,002,697	7,103,588
<i>Cash and Cash Equivalents End of Year</i>	<u>\$125,206</u>	<u>\$645,615</u>	<u>\$5,726,110</u>	<u>\$6,089,077</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	\$933,746	\$922,539	\$235,457	\$2,180,006
Adjustments:				
Depreciation and Amortization	938,822	45,156	1,372,907	459,901
Provision for Doubtful Accounts	0	0	0	0
(Increase) Decrease in Assets:				
Accounts Receivable	0	(55,640)	(177,384)	39,185
Intergovernmental Receivable	0	0	300,081	0
Materials and Supplies Inventory	(540)	(7,403)	(5,950)	19,804
Interfund Receivable	0	0	0	0
Prepaid Items	(39)	0	0	0
Other Current Assets	0	0	0	0
Other Assets	0	0	0	0
Increase (Decrease) in Liabilities:				
Accounts Payable	(73,383)	13,493	125,703	(649,705)
Accrued Wages	10,168	7,960	6,359	(1,414)
Contracts Payable	0	0	(128,069)	(21,370)
Compensated Absences Payable	(22,140)	3,278	38,158	6,310
Interfund Payable	(29,677)	(7,874)	(11,764)	(7,306)
Intergovernmental Payable	(2,246)	1,397	(34,611)	(3,747)
Claims Payable	0	0	0	0
Other Current Liabilities	0	0	0	0
Accrued Hospital Expenses	0	0	0	0
<i>Total Adjustments</i>	820,965	367	1,485,430	(158,342)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$1,754,711</u>	<u>\$922,906</u>	<u>\$1,720,887</u>	<u>\$2,021,664</u>

(1) Dollars rounded to the nearest thousands

See accompanying notes to the basic financial statements

Funds				
Streetsboro Sewer	Robinson Memorial Portage County Hospital (1)	Other Enterprise Funds	Total	Internal Service
\$0	(\$110,181,000)	\$0	(\$110,181,000)	\$0
0	114,876,000	0	114,876,000	0
0	4,426,000	0	4,460,198	0
0	14,014,000	0	14,014,000	0
0	23,135,000	0	23,169,198	0
735,425	3,214,000	80,056	1,099,917	(23,794)
7,214,865	5,379,000	230,259	28,339,696	12,724,715
<u>\$7,950,290</u>	<u>\$8,593,000</u>	<u>\$310,315</u>	<u>\$29,439,613</u>	<u>\$12,700,921</u>
\$1,040,844	(\$3,127,000)	\$582,346	\$2,767,938	(\$126,023)
836,074	10,602,000	4,751	14,259,611	11,066
0	12,442,000	0	12,442,000	0
(51,764)	(10,424,000)	(734,468)	(11,404,071)	0
70,768	0	0	370,849	0
2,920	0	0	8,831	7,351
0	0	0	0	373,030
0	0	0	(39)	0
0	36,342,000	0	36,342,000	0
0	731,000	0	731,000	0
94,173	(143,000)	(558)	(633,277)	128,768
7,651	(1,071,000)	775	(1,039,501)	2,233
(41,557)	0	0	(190,996)	0
(74,717)	(456,000)	0	(505,111)	13
(9,757)	0	603	(65,775)	2
845	0	1,607	(36,755)	(59,470)
0	0	0	0	(303,445)
0	(34,294,000)	0	(34,294,000)	0
0	(1,117,000)	0	(1,117,000)	0
834,636	12,612,000	(727,290)	14,867,766	159,548
<u>\$1,875,480</u>	<u>\$9,485,000</u>	<u>(\$144,944)</u>	<u>\$17,635,704</u>	<u>\$33,525</u>

Portage County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2009

	Private Purpose Trust	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$9,059	\$8,833,547
Cash and Cash Equivalents In Segregated Accounts	0	1,527,761
Intergovernmental Receivable	0	6,066,135
Property Taxes Receivable	0	173,938,827
Special Assessment Receivable	0	3,996,878
<i>Total Assets</i>	<u>9,059</u>	<u>\$194,363,148</u>
Liabilities		
Intergovernmental Payable	0	\$190,005,286
Undistributed Assets	0	2,446,748
Loan Payable	0	380,033
Deposits Held and Due to Others	0	1,531,081
<i>Total Liabilities</i>	<u>0</u>	<u>\$194,363,148</u>
Net Assets		
Held in Trust for Flags	1,000	
Held in Trust for Children Detention Center	2,500	
Unrestricted	5,559	
<i>Total Net Assets</i>	<u>\$9,059</u>	

See accompanying notes to the basic financial statements

Portage County, Ohio
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended December 31, 2009

	Private Purpose Trust
Additions	
Interest	\$274
Deductions	0
<i>Change in Net Assets</i>	274
<i>Net Assets Beginning of Year</i>	8,785
<i>Net Assets End of Year</i>	\$9,059

See accompanying notes to the basic financial statements

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2009

Note 1 - Description of the County and Reporting Entity

Portage County, Ohio (The “County”) was created in 1808. The three member Board of Commissioners is the legislative and executive body of the County. An elected County Auditor serves as chief fiscal officer. In addition, there are other officials elected by the voters of the County that manage various segments of the County's operations. These are the County Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, two Common Pleas Court Judges, a Probate Court Judge, three County Municipal Judges, a Domestic Relations Court Judge and five Appeals Court Judges. Although these elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the County, including each of these departments.

Reporting Entity

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Portage County, this includes the Robinson Memorial Portage County Hospital and Subsidiaries, Portage County Community Mental Health Recovery Board, Portage County Board of Developmental Disabilities, Portage County Solid Waste Management District, Portage County Sewer District, Portage County Water District, Streetsboro Regional Sewer District 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 for which the County authorizes the issuance of debt or the levying of taxes, or determines the budget.

The component unit column in the financial statements identifies the financial data of the County's component unit, Portage Industries, Incorporated. It is reported separately to emphasize that it is legally separate from the County.

Portage Industries, Inc. (Organization) Portage Industries, Inc. is a legally separate, non-governmental, non-profit organization, served by a self-appointing board of trustees. The Organization, under a contractual agreement with the Portage County Board of Developmental Disabilities, provides a comprehensive program of services, including employment for developmentally disabled citizens. The Portage County Board of Developmental Disabilities provides the Organization with resources and personnel for the operation of the Organization including staff salaries and benefits and certain supplies and advertising. Based on the significant services and resources provided by the County to the Organization and the Organization's sole purpose of providing assistance to the handicapped adults of Portage County, the County has determined that it would be misleading to not reflect Portage Industries, Inc. as a component unit of Portage County. Portage Industries, Inc. operates on a fiscal year ending December 31. Information relative to the component unit is identified in Note 29. Separately issued financial statements can be obtained from Portage Industries, Inc., 7008 State Route 88, Ravenna, Ohio 44266.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2009

The County is associated with certain organizations which are defined as Jointly Governed Organizations, Related Organizations and a Joint Venture. These organizations are presented in Notes 25, 26 and 27 to the basic financial statements. These organizations are:

Portage County Regional Planning Commission
Northeast Ohio Four County Regional Planning and Development Organization
Akron Metropolitan Area Transportation Study
Northeast Ohio Trade and Economic Consortium
Northeast Ohio Community Alternative Program Facility
North East Ohio Network
Neighborhood Development Services
Portage County Family and Children First Council
Geauga, Ashtabula, and Portage Partnership Incorporated
Portage County District Library
Portage County Park District
Portage Geauga Juvenile Detention and Rehabilitation Center

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

Portage County General Health District
Portage County Soil and Water Conservation District

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

Note 2 - Summary of Significant Accounting Policies

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles. The County also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its proprietary funds unless those pronouncements conflict with or contradict GASB pronouncements. The County has elected not to apply FASB statements and interpretations issued after November 30, 1989 to its business-type activities and enterprise funds. The more significant of the County's accounting policies are described below.

Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net assets 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 assets 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 activity of the internal service funds is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2009

The statement of net assets 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 the 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, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support 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 governmental program or business 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 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 liabilities is reported as fund balance. The following are the County's major governmental funds:

General Fund The general fund accounts for all financial resources except those required to be accounted for 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.

Mental Health and Recovery Board Fund The mental health and recovery board fund accounts for a County-wide property tax levy and Federal and State grants that are expended primarily to pay the cost of contracts with local mental health agencies that provide services to the public.

Developmental Disabilities Fund The developmental disabilities fund accounts for the operations of a school and the costs of administering a workshop for the developmentally disabled. Revenue sources are a County-wide property tax levy and Federal and State grants.

Child Welfare Levy Fund The child welfare levy fund accounts for a County-wide property tax levy, State grants and charges for services that are used for foster care services and related welfare expenditures.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2009

Public Assistance Fund The public assistance fund accounts for various Federal and State grants used to provide public assistance to general relief recipients and pay their providers for medical assistance, and for certain public social services.

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

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Proprietary funds are classified as either 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 following are the County's major enterprise funds:

Nursing Home Fund The nursing home fund accounts for nursing home services provided to residents of the County. The costs of providing these services are financed primarily through user charges.

Solid Waste Recycling Center Fund The solid waste recycling center fund accounts for revenues generated from charges and sales of recyclable materials used to operate a solid waste management program.

Portage County Sewer Fund The Portage County sewer fund accounts for sewer services to County individuals and commercial users in the County.

Portage County Water Fund The Portage County water fund accounts for revenues generated from the charges for distribution of water to the residential and commercial users of the County.

Streetsboro Sewer Fund The Streetsboro sewer fund accounts for sewer services to Streetsboro City individuals and commercial users in the City.

Robinson Memorial Portage County Hospital Fund The Robinson Memorial Portage County Hospital fund accounts for the daily operations of the County hospital which provides health care services. In 2009, Robinson Memorial Portage County Hospital is presented rounded to the nearest thousands. The operations of this fund are not budgeted.

Internal Service Funds Internal service funds 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. The County's internal service funds report on central services for purchasing supplies, general printing, and vehicle maintenance services and on self-insurance programs for employee medical benefits and workers' compensation.

Fiduciary Funds Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. County fiduciary funds include private-purpose trust funds and agency funds. The private purpose trust funds are used to benefit the subdivisions and for children in the detention center. The agency funds are used to collect and distribute taxes and various State and Federal monies.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2009

Measurement Focus

Government-wide Financial Statements The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the Statement of Net Assets. The Statement of Activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net assets.

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

The private purpose trust funds are reported using a flow of economic resources measurement focus.

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 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, the recording of deferred revenue and in the presentation of expenses versus expenditures.

Revenues - Exchange and Nonexchange 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 and grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurred. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 8). 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 the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2009

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (See Note 9), interest, federal and state grants and subsidies, state-levied locally shared taxes (including gasoline tax and motor vehicle license fees), fees and rentals.

Deferred Revenue Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2009, but which were levied to finance year 2010 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

Expenses/Expenditures 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.

Cash and Cash Equivalents

To improve cash management, cash received by the County Treasurer is pooled. Cash balances, except cash held by a trustee, 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 County records. Interest in the pool is presented as "equity in pooled cash and cash equivalents".

Various departments within the County have segregated bank accounts for monies held separate from the County's central bank account. These accounts are presented as "cash and cash equivalents/investments in segregated accounts" since they are not required to be deposited with the County Treasurer.

The County utilizes a jointly governed organization (NEON) to service developmentally disabled residents within the County. The balance in this account is presented as "cash and cash equivalents with fiscal agents" and represents the monies held for the County.

During 2009, investments included government securities including federal farm credit bank notes, federal home loan bank notes, federal home loan mortgage corporation notes, federal national mortgage association notes, equity securities, United States Treasury obligations, repurchase agreement and STAR Ohio.

Investments are reported at fair value which is based on quoted market prices, with the exception of nonparticipating repurchase agreements and certificates of deposit, which are reported at cost.

For the Hospital, assets limited as to use or restricted, including cash and cash equivalents, are invested in money market accounts, government securities and certificates of deposit and are stated at fair value.

STAR Ohio is an investment pool managed by the State Treasurer's Office. STAR Ohio 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 does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2009.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2009

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2009 amounted to \$1,957,118, which includes \$1,733,420 assigned from other County funds.

Investments with an original maturity 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.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2009, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which the services are consumed.

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.

Goodwill

Goodwill for the Hospital relates to the acquisition of Med-Center, a wholly owned subsidiary of the Hospital, as well as other asset acquisitions. Goodwill also includes a 1992 Solid Waste acquisition. Goodwill is being amortized on a straight-line method based on the estimated lives of the acquired assets.

Assets Limited as to Use or Restricted

Investments set aside for Hospital Board-designated purposes for future capital improvements or limited by financing, insurance, or other similar arrangements are considered to be assets limited as to use or restricted.

Donations, Other Than Cash

For the Hospital, donated supplies, property and equipment, and investments are recorded at fair market value at date of donation, which is then treated as cost.

Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments, or imposed by law through constitutional provisions or enabling legislation. Restricted assets in the general fund represent money set aside for unclaimed monies. The restricted asset in the Portage County sewer fund represents an intergovernmental receivable from Field Local Schools that will be used to repay debt. The restricted asset in the Streetsboro sewer fund represents an intergovernmental receivable from Summit County that will be used to repay debt. Restricted funds are those whose use by the Hospital has been limited by donors to a specific time period or purpose or to be maintained by the Hospital in perpetuity. When a donor restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), restricted funds are reclassified as unrestricted funds.

Contributions of Capital

Contributions of capital arise from outside contributions of capital assets or from grants or outside contributions of resources restricted to capital acquisition and construction.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2009

Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They 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 assets 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 assets and in the respective funds. All capital assets are capitalized at cost (or estimated historical cost) and 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 fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars with the exception of land as land was 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 capitalized. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

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

Description	Governmental Activities Estimated Lives	Business Type Activities Estimated Lives
Buildings and Improvement	15 - 45 years	15 - 40 years
Furniture and Fixtures	15 years	5 - 20 years
Equipment	N/A	5 years
Vehicles	10 years	5 years
Equity in Joint Venture	5 - 50 years	N/A
Infrastructure	10 - 80 years	50 years

The County's infrastructure consists of bridges, culverts, curbs, sidewalks, storm sewers, streets and water and sewer lines and includes infrastructure acquired prior to December 31, 1980.

Interfund Balances

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as "interfund receivables/payables". Interfund balance amounts are eliminated in the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

Compensated Absences

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

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

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2009

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, compensated absences, special termination benefits and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases and long-term loans are recognized as a liability on the governmental fund financial statements when due.

Bond Discount/Issuance Costs

Bond discounts and issuance costs for governmental and business-type activities and for proprietary fund types are deferred and amortized over the term of the bonds using the straight-line method since the results are not significantly different from the effective interest method. Bond discounts are presented as a reduction of the face amount of bonds payable whereas issuance costs are recorded as deferred charges, which is included in other assets on the statement of net assets. Bond issuance costs are generally paid from the bond proceeds.

As permitted by State statute, the City paid bond issuance costs from the bond proceeds and therefore does not consider that portion of the debt to be capital-related debt. That portion of the debt was offset against the unamortized bond issuance costs which were included in the determination of unrestricted net assets. Reporting both within the same element of net assets prevents one classification from being overstated while another is understated by the same amount.

Net Patient Service Revenue

Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under payment agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

Charity Care

The Hospital provides care without charge to patients who meet certain criteria under its charity care policy. Because the Hospital does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue.

The Hospital maintains records to identify and monitor the level of direct charity care it provides. For 2009, the estimated charges forgone of providing charity care services and supplies were \$16,584,000.

Concentrations of Credit Risk

Financial instruments which potentially subject the Hospital to concentrations of credit risk consist principally of cash and cash equivalents and patient accounts receivable.

The Hospital invests its cash and cash equivalents in highly rated financial instruments including insured deposits, uninsured deposits, U.S. Treasury obligations and State Treasury Asset Reserve Funds of Ohio (STAR Ohio). With the exception of U.S. Treasury obligations, there is no significant concentration in one investment or group of similar investments.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2009

The Hospital's concentration of credit risk relating to patient accounts receivable is limited by the diversity and number of the Hospital's patients and payors. Patient accounts receivable consists of amounts due from governmental programs, commercial insurance companies, private pay patients, and other group insurance programs. Revenues from the Medicare program accounted for approximately 34 percent of the Hospital's net patient service revenue for the year ended December 31, 2009. Medicaid accounted for approximately 7 percent for the year ended December 31, 2009, and Medical Mutual of Ohio accounted for 14 percent for the year ended December 31, 2009. Excluding Medicare and Medical Mutual of Ohio, no other payor source represents more than 10 percent of the Hospital's patient accounts receivable. The Hospital maintains an allowance for doubtful accounts based on the expected collectibility of patient accounts receivable.

Derivative Financial Instruments

All derivatives are recorded on the balance sheet at their respective fair value. Changes in fair value are recognized either in earnings or net assets, depending on the nature of the underlying exposure being hedged and how effective the derivatives are at offsetting price movements in the underlying exposure.

Derivative financial instruments are used by the Hospital to manage interest rate risk. An interest rate swap agreement is used as part of the Hospital's program to manage the fixed and floating interest rate mix of the Hospital's total debt portfolio and related overall cost of borrowing. The interest rate swap agreement involves the periodic exchange of payments without the exchange of the notional amount upon which payments are based. The related receivable from counterparties is included as an other asset on the financial statements.

Fund Balance Reserves

The County reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent expendable resources and therefore are not available for appropriation or expenditure. Fund balance reserves have been established for encumbrances, loans receivable (revolving loan monies loaned to local businesses) and unclaimed monies. Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years.

Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

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

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 nursing home, solid waste recycling center, County sewer, County water, Streetsboro sewer, freedom secondary railroad, SCRAM, electronic fingerprinting, hospital, central services, workers' compensation and self-insurance programs. Operating expenses are necessary costs that have been incurred in order to provide the good or service that is the primary activity of the fund. Any revenues and expenses not meeting the definitions of operating are reported as nonoperating.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2009

For purposes of display, transactions deemed by the Hospital to be ongoing, major or central to the provision of health care services are reported as revenues and expenses.

Interfund Activity

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.

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

Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Administration and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2009.

Estimates

The preparation of the 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.

Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. Budgetary information for the Drug Law Enforcement special revenue fund, Robinson Memorial Portage County Hospital enterprise fund and Portage Industries are not reported because they are not included in the entity for which the "appropriated budget" is adopted and do not maintain budgetary financial records. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of 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 the Commissioners may appropriate. The appropriations resolution is the Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the Commissioners. The legal level of control has been established by the Commissioners at the object level for all funds.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the Auditor. The amounts reported as the original and final budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original and final appropriations were enacted by the Commissioners.

The appropriation resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2009

automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Commissioners during the year.

Bond Premium

On the government-wide financial statements, bond premiums are deferred and amortized over the term of the bonds using the straight line method. Bond premiums are presented as an increase of the face amount of the revenue and general obligation bonds payable. On the fund financial statements, bond premiums are received in the year the bonds are issued.

Deferred Loss on Refunding

The difference between the reacquisition price (funds required to refund the old debt) of various refunding bonds and the net carrying amount of the old debt, the deferred amount (loss) on refunding, is being amortized as a component of interest expense. This accounting loss is amortized over the remaining life of the old debt or the life of the new debt whichever is shorter and is presented net of the revenue and general obligation bonds payable on the statement of net assets.

Note 3 – Changes in Accounting Principles

For fiscal year 2009, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 52, “Land and Other Real Estate Held as Investments by Endowments”, Statement No. 53, “Accounting and Financial Reporting for Derivative Instruments”, Statement No. 55, “The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments,” Statement No. 56, “Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards”, Statement No. 57, “OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans”, and Statement No. 58, “Accounting and Financial Reporting for Chapter 9 Bankruptcies”.

GASB Statement No. 52 establishes consistent standards for the reporting of land and other real estate held as investments by essentially similar entities. It requires endowments to report their land and other real estate investments at fair value. Governments are also required to report the changes in fair value as investment income and to disclose the methods and significant assumptions employed to determine fair value. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 53 addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments. It requires governments to measure derivative instruments, with the exception of synthetic guaranteed investment contracts that are fully benefit-responsive, at fair value in their economic resources measurement focus financial statements. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the GASB authoritative literature. The GAAP hierarchy consists of the sources of accounting principles used in the preparation of financial statements of state and local governmental entities that are presented in conformity with GAAP, and the framework for selecting those principles. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 56 incorporates accounting and financial reporting guidance previously only contained in the American Institute of Certified Public Accountants’ and auditing literature into the GASB’s accounting and financial reporting literature for state and local governments. The statement’s guidance addresses related party transactions, going concern considerations, and subsequent events from the AICPA literature. The implementation of this statement did not result in any change in the County’s financial statements.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2009

GASB Statement No. 57 addresses issues related to the use of the alternative measurement method and the frequency and timing of measurements by employers that participate in agent multiple-employer other postemployment benefit (OPEB) plans (that is, agent employers). The requirements in this Statement will allow more agent employers to use the alternative measurement method to produce actuarially based information for purposes of financial reporting and clarify that OPEB measures reported by agent multiple-employer OPEB plans and their participating employers should be determined at the same minimum frequency and as of a common date to improve the consistency of reporting with regard to funded status and funding progress information. The implementation of this statement did not result in any change in the County's financial statements.

GASB Statement No. 58 provides accounting and financial reporting guidance for governments that have petitioned for protection from creditors by filing for bankruptcy under Chapter 9 of the United States Bankruptcy Code. The requirements in this Statement will provide more consistent recognition, measurement, display, and disclosure guidance for governments that file for Chapter 9 bankruptcy. The implementation of this statement did not result in any change in the County's financial statements.

Note 4 - Budgetary Basis of Accounting

While the County's reporting financial position, results of operations and changes in fund balance 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. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year end encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance (GAAP).
4. Investments are reported at cost (budget) rather than at fair value (GAAP).
5. Advances-In and Advances-Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).

The following table summarizes the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements for the general and major special revenue funds:

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2009

	Net Change in Fund Balances				
	General	Mental Health and Recovery Board	Developmental Disabilities	Child Welfare Levy	Public Assistance
GAAP Basis	(\$4,124,396)	(\$770,242)	\$2,433,290	(\$338,252)	\$406,643
Net Adjustment for Revenue Accruals	2,801,550	(34,437)	(201,790)	155,061	45,425
Beginning Fair Value Adjustment for Investments	(2,083,789)	0	0	0	0
Ending Fair Value Adjustment for Investments	931,608	0	0	0	0
Advances In	351,994	0	0	0	0
Net Adjustment for Expenditure Accruals	(341,155)	(53,739)	(725,508)	(624,460)	(168,969)
Advances Out	(486,978)	0	0	0	0
Encumbrances	(236,507)	(563,544)	(1,228,942)	0	(748)
Budget Basis	<u>(\$3,187,673)</u>	<u>(\$1,421,962)</u>	<u>\$277,050</u>	<u>(\$807,651)</u>	<u>\$282,351</u>

Note 5 – Fund Deficits

The following funds have deficit fund balances/net assets as of December 31, 2009:

Special Revenue Funds:

Dog and Kennel	\$127,908
Victim Assistance	2,479
Outside Assistance	36,422

Enterprise Fund:

Nursing Home	2,415,741
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The special revenue funds' deficits are the result of adjustments for accrued liabilities. The general fund is liable for any deficit in these funds and provides transfers when cash is required, rather than when accruals occur.

Management is currently analyzing the Nursing Home enterprise operations to determine appropriate steps to alleviate the deficit.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2009

Note 6 - Deposits and Investments

Monies held by the County are classified by State statute into two categories, active and inactive. 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.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the Treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

Monies held by the County, which are not considered active, are classified as inactive. Inactive monies may be deposited or invested in the following securities provided a written investment policy has been filed 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 securities issued by any federal government agency or instrumentality, including, but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in securities listed above provided that 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 that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAROhio);
8. Securities lending agreements in which the County lends securities and eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2009

9. Up to twenty-five percent of the County's average portfolio 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 outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
 - b. Banker's acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days of purchase;
10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. 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 consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency of instrumentality, and/or highly rate commercial paper; and
12. One percent of the County's average portfolio in debt interest rated at the time of purchase in the three categories by two nationally recognized standard rating services and issued by foreign nations diplomatically by the United States government.

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. Other than corporate notes, commercial paper, and bankers acceptances, an investment must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they will be held to maturity. Investments may only be made through specified dealers and institutions. Payments for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Deposits

Custodial Credit Risk Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in possession of an outside party. At year end, \$37,850,067 of the County's bank balance of \$56,710,916 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the Federal Deposit Insurance Corporation.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

At December 31, 2009, the County's Developmental Disabilities special revenue fund had a cash balance of \$7,679,407 with NEON, a jointly governed organization (See Note 25). The money held by NEON in a

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2009

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 for NEON as a whole may be obtained from their audit report. To obtain financial information, write to the North East Ohio Network's Administration, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515-1895.

Investments

Investments are reported at fair value. As of December 31, 2009, the County had the following investments:

Hospital

	Fair Value
Repurchase Agreement	\$2,073,000
Federal Home Loan Mortgage Corporation Notes	3,366,000
Federal National Mortgage Association Notes	3,366,000
United States Treasury Obligations	100,198,000
Equity Securities	2,005,000
Total	\$111,008,000

All of the Hospital's investments at December 31, 2009 have a weighted average life of less than seven years.

Portage County

	Maturity			
	Less Than Six Months	More Than Six Months But Less Than One Year	More Than One Year	
Repurchase Agreement	\$616,492	\$0	\$0	\$616,492
Federal Farm Credit Bank Notes	1,015,000	0	11,258,020	12,273,020
Federal Home Loan Bank Notes	6,058,403	5,094,141	16,400,790	27,553,334
Federal National Mortgage Association Notes	0	0	1,087,416	1,087,416
STAR Ohio	893,106	0	0	893,106
Total	\$8,583,001	\$5,094,141	\$28,746,226	\$42,423,368

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. Repurchase agreements are limited to 30 days and the market value of the securities must exceed the principal value of the agreement by at least 2 percent and be marked to market daily.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2009

Credit Risk All investments of the County carry a rating of AAA by Standard & Poor's. 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. The following is the County's allocation as of December 31, 2009:

Investment	Percentage of Investments
United States Treasury Obligations	65.31%
Federal Home Loan Bank Notes	17.96
Federal Farm Credit Bank Notes	8.00

Securities Lending Transactions The Hospital engages in transactions whereby certain securities in its portfolio are loaned to other institutions, generally for a short period of time. The Hospital received as collateral the market value of those securities borrowed plus a premium of two percent of the market value of those securities. The Hospital records the fair value of the collateral received as both an other current asset and as an other current liability since the Hospital is obligated to return the collateral upon the return of the borrowed securities. Other current assets (and liabilities) at December 31, 2009 included \$25,285,000 of collateral investments.

Note 7 – Assets Limited as to Use or Restricted

As of December 31, 2009, assets limited as to use or restricted, at fair value, have been set aside for the following:

Hospital Board of Trustees:	
Excess and Funded Depreciation	\$68,441,000
Self-Insurance Trust	4,685,000
Fund Held by Trustee Under Bond Indenture -	
Bond Funds	26,063,000
Restricted by Donor	5,136,000
Total Assets Limited as Use	104,325,000
Less Assets Limited as to Use or Restricted -	
Required for Current Liabilities	(712,000)
Assets Limited as to Use - Long-term Portion	\$103,613,000

Note 8 – Property Taxes

Property taxes include amounts levied against all real, public utility and tangible personal property located in the County. Property tax revenue received during 2009 for real and public property taxes represents collections of 2008 taxes. Property tax payments received during 2009 for tangible personal property (other than public utility property) are for 2009 taxes.

2009 real property taxes are levied after October 1, 2009 on the assessed value as of January 1, 2009 the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2009 real property taxes are collected in and intended to finance 2010.

Portage County, Ohio
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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. 2009 public utility property taxes which became a lien December 31, 2008, are levied after October 1, 2009, and are collected in 2010 with real property taxes.

Tangible personal property tax revenue received during 2009 (other than public utility property tax) represents the collection of 2009 taxes levied against local and inter-exchange telephone companies. Tangible personal property tax on business inventory, manufacturing machinery and equipment, furniture and fixtures is no longer levied and collected. Tangible personal property taxes received from telephone companies in 2009 were levied after October 1, 2008, on the value as of December 31, 2008. Payments by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

The full tax rate for all County operations for the year ended December 31, 2009, was \$13.62 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2009 property tax receipts were based are as follows:

Real Estate	
Residential/Agricultural	\$2,629,045,580
Other Real Estate	646,635,170
Tangible Personal Property	
Public Utility	77,794,170
General	3,628,145
Total	<u><u>\$3,357,103,065</u></u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. Property taxes receivable represents real and tangible personal property taxes and public utility taxes which are measurable as of December 31, 2009, and for which there is an enforceable legal claim. In the governmental funds, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2009 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while the remainder of the receivable is deferred.

Note 9 - Permissive Sales and Use Tax

In 1982, the County Commissioners by resolution imposed a one-half percent tax on all retail sales 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. In 1986, the County Commissioners by resolution imposed an additional one-half percent tax. At the November, 1988 general election, the voters approved the permanent permissive sales tax of one percent and an additional one-half percent for jail construction in May, 1990. However in 1991 the one-half percent tax was rescinded and a one-fourth percent tax was put in its place. In August of 1999, the County Commissioners by resolution repealed the one-fourth percent sales tax, effective November 30, 1999 leaving a one percent tax remaining.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2009

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 State Auditor the amount of the tax to be returned to the County. The State Tax Commissioner's certification must be made within forty-five days after the end of the month. The Office of Budget and Management then has five days in which to draw a warrant payable to the County.

Proceeds of the tax are credited to the general fund. A receivable is recognized at year-end for amounts that will be received from sales which occurred during the prior year.

Note 10 - Net Patient Service Revenue

The Hospital has agreements with third-party payors that provide for payments to the Hospital at amounts different from its established rates. Inpatient acute care services rendered to Medicare and Medicaid program beneficiaries are paid at prospectively determined rates-per-discharge. These rates vary according to a patient classification system that is based on clinical, diagnostic, and other factors. Most outpatient services are paid under the prospective payment system known as Ambulatory Payment Classifications (APCs). Under APCs, the Hospital is paid a prospectively determined rate based on the diagnosis and procedures provided to patients.

Program examinations of cost reports have been finalized for the Medicare program through 2007 and the Medicaid program through 2004. Provisions for estimated reimbursement adjustments have been provided in the accompanying financial statements.

The Hospital has also entered into payment agreements with certain commercial insurance carriers and managed care organizations. The methods for payment under these agreements include prospectively determined rates-per-discharge, discounts from estimated charges and case rates.

Laws and regulations governing the Medicare and Medicaid programs are extremely complex and are subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change in the near term. The U.S. Department of Justice and other federal agencies are increasing resources dedicated to regulatory investigations and compliance audits of health care providers. The Hospital is subject to these regulatory efforts. Management is currently unaware of any regulatory or other legal matters which may have a material adverse effect on the Hospital's financial position or results of operations.

The Medicare program has initiated a recovery audit contractor (RAC) initiative, whereby claims subsequent to October 1, 2007 will be reviewed by contractors for validity, accuracy, and proper documentation. A demonstration project completed in several other states resulted in the identification of potential significant overpayments. The RAC program is scheduled for Ohio hospitals in 2010. The Hospital is unable to determine if it will be audited and if so, the extent of liability for overpayments, if any. If selected for audit, the potential exists for significant overpayment of claims liability for the Hospital at a future date.

Note 11 - Related Party Transactions

During 2009, Portage County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of programs to Portage Industries. Portage Industries, a discretely presented component unit of Portage County, reported \$1,292,805 for such contributions. Portage Industries recorded operating revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of the Workshop. Additional habilitative services provided directly to Workshop clients by the County amounted to \$3,357,756.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2009

Note 12 - Receivables

Receivables at December 31, 2009, consisted of taxes, accounts (billings for user charged services, including unbilled utility services, and rental payments), special assessments, interfund, accrued interest and intergovernmental receivables arising from grants, notes, entitlements and shared revenues. All receivables are considered collectable in full, except receivables for the hospital; allowances for uncollectibles have been estimated at 26.3 percent.

Fund Name	Accounts Receivable	Allowances for Uncollectibles	Net Accounts Receivable
Hospital Enterprise Fund	\$25,092,000	\$6,590,000	\$18,502,000
All Other Funds	5,413,786	0	5,413,786
Total	\$30,505,786	\$6,590,000	\$23,915,786

The loans receivable at December 31, 2009, primarily represent revolving loans made to private enterprises under the United States Department of Housing and Urban Development Community Development Block Grant Program, Section 17 and Home Affordability Act programs. The notes are due on various dates with a large portion not due until the related property is sold or the debtor becomes deceased. Generally the loans are collateralized by the property that is improved with the proceeds of the notes; however, the County's security interest is usually subordinate to that of another creditor. Many notes are non-interest bearing while other notes bear interest at various rates. The loans are administered by the Neighborhood Development Services.

In the 1980's, the County constructed a sewage treatment facility and sewer lines in the City of Streetsboro, Ohio and Streetsboro Regional Sewer District No. 4 using federal funds and money borrowed from the Ohio Water Development Authority. The plant serves both the Streetsboro Regional Sewer District and a portion of Summit County, Ohio. Summit County has agreed to pay the County for that portion of the OWDA loan related to the construction of assets that benefits Summit County. Accordingly, an intergovernmental receivable in the amount of \$2,021,186 has been reported as a restricted asset in the Streetsboro Sewer enterprise fund.

Special assessments expected to be collected in more than one year amount to \$1,679,369 in the special assessment bond retirement fund. At December 31, 2009 the amount of delinquent special assessments was \$742,816.

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
Governmental Activities	
General Fund	
Undivided Local Government Tax	\$892,277
Revenue Assistance	529,231
Homestead and Rollback	281,921
Court Fines	168,546
Election Costs	149,233
911 Enhancement	62,545
<i>Total General Fund</i>	<u>\$2,083,753</u>

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2009

	Amount
Governmental Activities	
Special Revenue Funds	
<i>Major</i>	
Mental Health and Recovery Board	\$2,273,146
Developmental Disabilities	807,012
Child Welfare Levy	537,959
Public Assistance	1,857,523
<i>Nonmajor</i>	
Computer Legal Research	38,943
Mediation and Dispute	12,274
Sheriff's Grants	22,326
Juvenile Court Grants	182,135
Probation Services	25,071
Hazmat Operations and Planning	39,261
Local Law Enforcement	10,001
Motor Vehicle and Gas Tax	2,824,487
Community Development	1,860
Marriage License	1,128
Dog and Kennel	103
Women, Infants and Children	844,646
Victim Assistance	22,516
Outside Assistance	6,128
Revolving Loan	54,300
<i>Total Special Revenue Funds</i>	9,560,819
Capital Projects Funds	
Permanent Improvements	46,586
Total Governmental Activities	\$11,691,158
 <i>Business-Type Activities</i>	
Portage County Sewer	\$48,724
Streetsboro Sewer	2,026,487
Total Business-Type Activities	\$2,075,211
 Agency Funds	
Undivided Library and Local Government	\$2,246,237
Undivided State and Local Government	2,024,437
Undivided Fuel	800,891
Undivided Auto	488,453
Regional Planning Commission	313,033
Undivided Wireless 911	88,103
Parks	67,000
Law Library	33,754
Undivided Indigent	4,227
Total Agency Funds	\$6,066,135

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2009

Note 13 - Capital Assets

Capital asset activity for the year ended December 31, 2009 was as follows:

	Balance 12/31/08	Additions	Reductions	Balance 12/31/09
Governmental Activities:				
<i>Capital assets not being depreciated</i>				
Land	\$2,111,316	\$46,817	\$0	\$2,158,133
Construction in progress	368,442	3,141,613	0	3,510,055
<i>Total capital assets not being depreciated</i>	<u>2,479,758</u>	<u>3,188,430</u>	<u>0</u>	<u>5,668,188</u>
<i>Capital assets being depreciated</i>				
Buildings and improvements	73,415,455	49,250	0	73,464,705
Furniture and fixtures	10,175,332	939,477	0	11,114,809
Vehicles	7,097,756	541,363	0	7,639,119
Equity in joint venture	5,238,342	21,318	0	5,259,660
Infrastructure	43,457,187	1,156,711	0	44,613,898
<i>Total capital assets being depreciated</i>	<u>139,384,072</u>	<u>2,708,119</u>	<u>0</u>	<u>142,092,191</u>
Accumulated depreciation				
Buildings and improvements	(25,381,621)	(1,207,014)	0	(26,588,635)
Furniture and fixtures	(5,591,272)	(682,379)	0	(6,273,651)
Vehicles	(4,461,343)	(597,880)	0	(5,059,223)
Equity in joint venture	(1,217,534)	(136,802)	0	(1,354,336)
Infrastructure	(20,258,588)	(946,886)	0	(21,205,474)
Total accumulated depreciation	<u>(56,910,358)</u>	<u>(3,570,961) *</u>	<u>0</u>	<u>(60,481,319)</u>
Capital assets being depreciated, net	<u>82,473,714</u>	<u>(862,842)</u>	<u>0</u>	<u>81,610,872</u>
Governmental activities capital assets, net	<u><u>\$84,953,472</u></u>	<u><u>\$2,325,588</u></u>	<u><u>\$0</u></u>	<u><u>\$87,279,060</u></u>

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2009

	Balance 12/31/08	Additions	Reductions	Balance 12/31/09
Business type activities				
<i>Capital assets not being depreciated</i>				
Land	\$13,250,082	\$91,710	\$0	\$13,341,792
Construction in progress	12,969,348	16,870,674	(19,280,000)	10,560,022
<i>Total capital assets not being depreciated</i>	<u>26,219,430</u>	<u>16,962,384</u>	<u>(19,280,000)</u>	<u>23,901,814</u>
<i>Capital assets being depreciated</i>				
Buildings and improvement	89,230,216	20,299,488	0	109,529,704
Furniture and fixtures	2,125,557	487,252	(11,838)	2,600,971
Equipment	109,161,000	7,747,000	(21,000)	116,887,000
Vehicles	2,933,525	787,585	(50,516)	3,670,594
Infrastructure	117,929,484	560,494	(47,155)	118,442,823
<i>Total capital assets being depreciated</i>	<u>321,379,782</u>	<u>29,881,819</u>	<u>(130,509)</u>	<u>351,131,092</u>
<i>Accumulated depreciation</i>				
Buildings and improvement	(53,456,848)	(5,320,409)	0	(58,777,257)
Furniture and fixtures	(1,189,728)	(395,705)	617	(1,584,816)
Equipment	(65,314,000)	(5,929,000)	21,000	(71,222,000)
Vehicles	(1,424,124)	(153,007)	48,683	(1,528,448)
Infrastructure	(29,104,869)	(2,434,165)	9,925	(31,529,109)
<i>Total accumulated depreciation</i>	<u>(150,489,569)</u>	<u>(14,232,286)</u>	<u>80,225</u>	<u>(164,641,630)</u>
<i>Capital assets being depreciated, net</i>	<u>170,890,213</u>	<u>15,649,533</u>	<u>(50,284)</u>	<u>186,489,462</u>
Business type activities capital assets, net	<u>\$197,109,643</u>	<u>\$32,611,917</u>	<u>(\$19,330,284)</u>	<u>\$210,391,276</u>

* Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$1,083,293
Judicial	314,089
Public Safety	679,235
Public Works	1,075,596
Health	365,027
Human Services	53,721
Total	<u>\$3,570,961</u>

The solid waste and Robinson Memorial Portage County hospital enterprise funds were charged \$12,325 and \$15,000 for amortization attributed to goodwill, respectively.

The freedom secondary railroad enterprise fund was charged \$4,751 for depreciation.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2009

Note 14 - Long-Term Debt

The original issue date, interest rate and original issuance amount for each of the County's bonds/loans follows:

	Original Issue Date	Interest Rate	Original Issue Amount
Business-type Activities:			
OWDA Loans:			
<i>Portage County Sewer:</i>			
Various	1994	4.18%	\$1,640,000
Field	1997	4.04	187,968
Mantua Corners	2001	3.50	352,046
<i>Streetsboro Sewer:</i>			
Streetsboro Infuent	1986	4.04	642,412
Plant Improvements	2002	2.79	10,558,374
OPWC Loans:			
<i>Portage County Sewer:</i>			
Various	1999	0.00	461,030
Various	2002	0.00	78,260
Various	2006	0.00	450,000
Various	2007	0.00	66,748
Village Estates Pump Station	2008	0.00	18,165
Ravenna South AC Pipe	2008	0.00	18,424
<i>Streetsboro Sewer:</i>			
Rehab	1999	0.00	51,910
SCADA	2002	0.00	123,942
Rehab Phase 4	2007	0.00	50,000
Generator Replacement	2008	0.00	35,811
<i>Portage County Water:</i>			
Various	2002	0.00	130,680
ORDC Loans:			
Solid Waste Management	2005	3.00	80,000
Revenue Bonds:			
<i>Solid Waste Management:</i>			
Transfer Station	1994	3.75 - 6.2	1,040,000
<i>Nursing Home:</i>			
Senior Complex Center	2001	4.00 - 5.00	8,045,000
<i>Portage County Sewer:</i>			
Various	2006	3.95 - 5.25	792,585
Various	2001	4.00 - 5.00	1,147,874
Various	2004	2.50 - 5.25	1,269,000
Various	2007	3.65 - 7.00	4,443,240
Various	2007	4.25	2,400,000
Various	2009	4.125	1,266,000
<i>Portage County Water:</i>			
Various	2006	3.95 - 5.25	1,800,131
Various	1994	3.75 - 6.20	5,410,000
Various	2001	4.00 - 5.00	659,720
Various	2004	2.50 - 5.25	1,663,000

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2009

	Original Issue Date	Interest Rate	Original Issue Amount
Business-type Activities (continued):			
Revenue Bonds:			
<i>Streetsboro Sewer:</i>			
Various	2006	3.95 - 5.25%	\$567,324
SCADA	2001	4.00 - 5.00	108,720
Intergovernmental Loans:			
<i>Portage County Sewer:</i>			
Summit County	1993	7.11	712,915
Summit County - 2001	2001	4.00 - 5.00	2,359,570
Ravenna City	1992	7.11	990,083
Ravenna City - 2005	2005	3.65	6,500,000
Mantua Village	2004	3.54	330,750
<i>Freedom Secondary Railroad</i>	2004	0.00	194,880
Notes:			
<i>Solid Waste Management</i>			
Solid Waste	2009	1.50	400,000
<i>Portage County Sewer</i>			
Cleveland to Aurora	2009	1.50	1,550,000
Long-term Debt:			
Hospital Revenue Bonds Series:			
2008	2008	1.80	45,000,000
2005	2005	3.39	32,455,000
1999	1999	4.0 - 5.25	20,598,423
Governmental-type Activities:			
General Obligation Bonds:			
Various County Buildings	2006	3.95 - 5.25	7,104,322
USDA Building Improvements	1998	4.75	326,000
USDA Building Improvements	2001	4.75	133,000
Riddle Block Building	2001	4.00 - 5.00	2,675,000
County Buildings	1997	3.95 - 5.25	5,050,000
Courthouse	2004	2.50 - 5.25	761,000
Special Assessment Bonds with Governmental Commitment:			
Portage County Sewer			
District Improvement Various	2006	3.9 - 5.15	15,759
Portage County Water Sandy Lake	1994	3.75 - 6.2	115,000
Portage County Sewer Various	1987	5.00	1,213,873
Portage County Water Fairacres Avenue	2006	3.9 - 5.15	19,879
Portage County Water Patricia Water Line	2007	3.65 - 7.00	56,760
Streetsboro Sewer Hale-McCracken	1999	5.50	191,388
Portage County Sewer Brimfield Township			
State Route 43	2001	2.50 - 5.25	478,686
Portage County Sewer Various	2004	2.50 - 5.25	72,000
OWDA Loans:			
Tonsing - Sewer Improvements	1994	4.18	36,970
Patricia Avenue - Sewer Improvements	1996	4.12	202,289
Kent Park - Sewer Improvements	1989	7.59	52,936

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2009

	Original Issue Date	Interest Rate	Original Issue Amount
Governmental-type Activities (continued):			
OWDA Loans:			
Mantua Corners - Sewer Improvements	2001	3.50%	\$437,953
Horning/Rhodes - Sewer Improvements	1999	3.50	84,485
Notes:			
Prosecutors Building	2009	1.50	4,250,000

Changes in the County's long-term obligations during 2009 were as follows:

	Balance 12/31/08	Increase	Decrease	Balance 12/31/09	Amounts Due in One Year
Business-type Activities					
OWDA Loans:					
Portage County Sewer:					
Various	\$593,008	\$0	\$98,029	\$494,979	\$102,169
Field	88,469	0	10,320	78,149	10,741
Mantua Corners	257,816	0	15,970	241,846	16,534
Total Portage County Sewer	<u>939,293</u>	<u>0</u>	<u>124,319</u>	<u>814,974</u>	<u>129,444</u>
Streetsboro Sewer:					
Streetsboro Inluent	302,357	0	35,270	267,087	36,709
Plant Improvements	7,187,839	0	511,977	6,675,862	526,361
Total Streetsboro Sewer	<u>7,490,196</u>	<u>0</u>	<u>547,247</u>	<u>6,942,949</u>	<u>563,070</u>
<i>Total OWDA Loans Payable</i>	<u>8,429,489</u>	<u>0</u>	<u>671,566</u>	<u>7,757,923</u>	<u>692,514</u>
OPWC Loans:					
Portage County Sewer:					
Various	253,566	0	23,051	230,515	23,051
Various	23,478	0	7,826	15,652	7,826
Various	393,750	0	22,500	371,250	22,500
Various	66,928	0	6,693	60,235	6,693
Village Estates Pump Station	18,165	24,478	2,220	40,423	4,440
Ravenna South AC Pipe	18,424	27,734	2,220	43,938	4,440
Total Portage County Sewer	<u>774,311</u>	<u>52,212</u>	<u>64,510</u>	<u>762,013</u>	<u>68,950</u>
Streetsboro Sewer:					
Rehab	28,550	0	2,595	25,955	2,595
SCADA	37,182	0	12,395	24,787	12,394
Rehab Phase 4	40,000	0	5,000	35,000	5,000
Generator Replacement	35,811	8,823	4,464	40,170	4,464
Total Streetsboro Sewer:	<u>141,543</u>	<u>8,823</u>	<u>24,454</u>	<u>125,912</u>	<u>24,453</u>
Portage County Water:					
Various	39,204	0	13,068	26,136	13,068
<i>Total OPWC Loans Payable</i>	<u>955,058</u>	<u>61,035</u>	<u>102,032</u>	<u>914,061</u>	<u>106,471</u>
ORDC Loans:					
Solid Waste Management	<u>\$32,484</u>	<u>\$0</u>	<u>\$16,118</u>	<u>\$16,366</u>	<u>\$16,366</u>

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2009

	Balance 12/31/08	Increase	Decrease	Balance 12/31/09	Amounts Due in One Year
Revenue Bonds:					
Solid Waste Management:					
Transfer Station	\$417,388	\$0	\$64,644	\$352,744	\$66,239
Nursing Home:					
Senior Center Complex	7,380,000	0	200,000	7,180,000	225,000
Portage County Sewer:					
Various	727,947	0	67,716	660,231	70,024
Loss on Refunding	(37,101)	0	(4,180)	(32,921)	0
Premium	37,101	0	4,180	32,921	0
Total Various	727,947	0	67,716	660,231	70,024
Various	704,027	0	79,507	624,520	82,707
Various	1,080,000	0	50,000	1,030,000	55,000
Various	4,309,943	0	153,045	4,156,898	157,982
Various	2,353,000	0	49,900	2,303,100	25,900
Various	0	1,266,000	0	1,266,000	13,000
Total Portage County Sewer	9,174,917	1,266,000	400,168	10,040,749	404,613
Portage County Water:					
Various	1,653,324	0	153,798	1,499,526	159,041
Loss on Refunding	(84,263)	0	(9,495)	(74,768)	0
Premium	84,263	0	9,495	74,768	0
Total Various	1,653,324	0	153,798	1,499,526	159,041
Various	2,156,505	0	333,990	1,822,515	342,237
Various	441,900	0	36,700	405,200	37,600
Various	1,415,000	0	65,000	1,350,000	70,000
Total Portage County Water	5,666,729	0	589,488	5,077,241	608,878
Streetsboro Sewer:					
Various	521,057	0	48,471	472,586	50,123
Loss on Refunding	(26,555)	0	(2,993)	(23,562)	0
Premium	26,555	0	2,993	23,562	0
Total Various	521,057	0	48,471	472,586	50,123
SCADA	36,900	0	11,700	25,200	12,600
Total Streetsboro Sewer	557,957	0	60,171	497,786	62,723
<i>Total Revenue Bonds</i>	23,196,991	1,266,000	1,314,471	23,148,520	1,367,453
Intergovernmental Loans:					
Portage County Sewer:					
Summit County	433,551	0	31,075	402,476	104,214
Summit County - 2001	1,773,609	0	100,282	1,673,327	68,869
Ravenna City	282,809	0	65,551	217,258	33,314
Ravenna City - 2005	5,546,716	0	260,663	5,286,053	270,264
Mantua Village	254,565	0	14,332	240,233	14,843
Total Portage County Sewer	8,291,250	0	471,903	7,819,347	491,504
Freedom Secondary Railroad	194,880	0	0	194,880	12,466
<i>Total Intergovernmental Loans</i>	\$8,486,130	\$0	\$471,903	\$8,014,227	\$503,970

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2009

	Balance 12/31/08	Increase	Decrease	Balance 12/31/09	Amounts Due in One Year
Long-term Notes:					
Solid Waste Management:					
Solid Waste	\$0	\$300,000	\$0	\$300,000	\$0
Portage County Water:					
Cleveland to Aurora	0	1,535,000	0	1,535,000	0
<i>Total Long-term Notes</i>	<u>0</u>	<u>1,835,000</u>	<u>0</u>	<u>1,835,000</u>	<u>0</u>
Hospital Long-term Debt:					
Hospital Revenue Bonds Series:					
2008	45,000,000	0	1,230,000	43,770,000	1,060,000
2005	30,145,000	0	1,880,000	28,265,000	1,955,000
1999	13,898,000	0	947,000	12,951,000	1,010,000
Total Hospital Revenue Bonds Series	<u>89,043,000</u>	<u>0</u>	<u>4,057,000</u>	<u>84,986,000</u>	<u>4,025,000</u>
Other Long-term Hospital Liabilities					
Self Insurance and Other Liabilities	3,018,000	522,000	1,328,000	2,212,000	0
Capital Leases	421,000	0	421,000	0	0
Total Other Long-term Hospital Liabilities	<u>3,439,000</u>	<u>522,000</u>	<u>1,749,000</u>	<u>2,212,000</u>	<u>0</u>
<i>Total Hospital Long-term Liabilities</i>	<u>92,482,000</u>	<u>522,000</u>	<u>5,806,000</u>	<u>87,198,000</u>	<u>4,025,000</u>
Compensated Absences	<u>4,174,228</u>	<u>1,943,677</u>	<u>2,449,788</u>	<u>3,668,117</u>	<u>3,443,177</u>
<i>Total Business-type Activities</i>	<u>\$137,756,380</u>	<u>\$5,627,712</u>	<u>\$10,831,878</u>	<u>\$132,552,214</u>	<u>\$10,154,951</u>
Governmental Activities:					
General Obligation Bonds:					
Various County Buildings	\$6,524,940	\$0	\$606,972	\$5,917,968	\$627,663
Loss on Refunding	(332,553)	0	(37,471)	(295,082)	0
Premium	332,553	0	37,471	295,082	0
Total Various County Buildings	<u>6,524,940</u>	<u>0</u>	<u>606,972</u>	<u>5,917,968</u>	<u>627,663</u>
USDA Building Improvements	238,320	0	11,254	227,066	11,788
USDA Building Improvements	109,830	0	3,998	105,832	4,188
Riddle Block Buildings	2,435,000	0	45,000	2,390,000	45,000
County Buildings	4,025,000	0	215,000	3,810,000	225,000
Courthouse	648,631	0	31,975	616,656	31,975
<i>Total General Obligation Bonds</i>	<u>13,981,721</u>	<u>0</u>	<u>914,199</u>	<u>13,067,522</u>	<u>945,614</u>
Special Assessment Bonds with Governmental Commitments					
Portage County Sewer					
Direct Improvement Various	14,474	0	1,347	13,127	1,392
Loss on Refunding	(739)	0	(83)	(656)	0
Premium	739	0	83	656	0
Total Portage County Sewer Direct Improvement Various	<u>\$14,474</u>	<u>\$0</u>	<u>\$1,347</u>	<u>\$13,127</u>	<u>\$1,392</u>

Portage County, Ohio
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For The Year Ended December 31, 2009

	Balance 12/31/08	Increase	Decrease	Balance 12/31/09	Amounts Due in One Year
Special Assessment Bonds with					
Governmental Commitments: (continued)					
Portage County Water Sandy Lake	\$41,107	\$0	\$6,367	\$34,740	\$6,524
Portage County Sewer Various	393,873	0	32,000	361,873	32,000
Portage County Water					
Fairacres Avenue	18,258	0	1,699	16,559	1,756
Loss on Refunding	(932)	0	(104)	(828)	0
Premium	932	0	104	828	0
Total Portage County Water					
Fairacres Avenue	18,258	0	1,699	16,559	1,756
Portage County Water					
Patricia Water Line	55,057	0	1,955	53,102	2,018
Streetsboro Sewer Hale-McCraken	131,048	0	8,986	122,062	9,480
Portage County Sewer Brimfield					
Township State Route 43	357,173	0	22,093	335,080	22,093
Portage County Sewer Various	61,368	0	3,026	58,342	3,025
<i>Total Special Assessment Bonds</i>	<u>1,072,358</u>	<u>0</u>	<u>77,473</u>	<u>994,885</u>	<u>78,288</u>
OWDA Loans:					
Tonsing - Sewer Improvements	13,368	0	2,210	11,158	2,303
Patricia Avenue - Sewer Improvements	121,484	0	10,043	111,441	10,461
Kent Park - Sewer Improvements	1,323	0	1,323	0	0
Mantua Corners - Sewer Improvements	315,346	0	19,534	295,812	20,223
Horning/Rhodes - Sewer Improvements	57,499	0	3,931	53,568	4,070
<i>Total OWDA Loans</i>	<u>509,020</u>	<u>0</u>	<u>37,041</u>	<u>471,979</u>	<u>37,057</u>
Long-term Notes					
Prosecutors Building	0	4,165,000	0	4,165,000	0
Other Long-term Obligations:					
Compensated Absences	4,715,423	2,404,887	2,827,469	4,292,841	2,560,304
Claims Payable	2,243,677	276,645	1,063,723	1,456,599	248,717
<i>Other Long-term Obligations</i>	<u>6,959,100</u>	<u>2,681,532</u>	<u>3,891,192</u>	<u>5,749,440</u>	<u>2,809,021</u>
<i>Total Governmental Activities</i>	<u>\$22,522,199</u>	<u>\$6,846,532</u>	<u>\$4,919,905</u>	<u>\$24,448,826</u>	<u>\$3,869,980</u>

General obligation bonds will be paid from the Bond Retirement debt service fund. Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. The long-term notes will be paid from building improvements capital projects fund and the solid waste management and Portage County water enterprise funds. The OWDA loans will be paid partly with special assessments levied against benefited property owners as well as user charges from the appropriate enterprise fund. The OPWC loans in the enterprise funds will be paid from user charges. The intergovernmental and ORDC loans will be paid with user charges from the appropriate enterprise fund. The revenue bonds will be paid for by user fees from the appropriate enterprise fund. The loan and revenue bonds of the hospital will be paid by user fees from the hospital.

In 1992 and 2005, Portage County entered into a contractual agreement with the City of Ravenna for the construction and future maintenance of a wastewater treatment plant that is in Portage County and that Portage County residents will be able to tap into. The project was financed mainly by OWDA debt issued in 1992 and 2005 by the City of Ravenna. All proceeds were received by the City of Ravenna and the City of Ravenna is

Portage County, Ohio
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For The Year Ended December 31, 2009

responsible for the debt retirement and maintenance. The plant will be a capital asset of the City of Ravenna. Cost overruns increased Portage County's share of the cost. The total amount owed to the City of Ravenna as of December 31, 2009 is \$5,503,311. This amount has been recorded on Portage County's books as a long-term liability in the portage county sewer enterprise fund. The annual interest rate of the obligations is 7.11 and 3.65 percent, respectively.

In 1993 and 2001, Portage County entered into a contractual agreement with Summit County for the construction and future maintenance of a wastewater treatment plant. The project was financed mainly by OWDA debt issued in 1993 and 2001 by Summit County. All proceeds were received by Summit County and Summit County is responsible for the debt retirement and maintenance. The plant and lines will be a capital asset of Summit County. Cost overruns increased Portage County's share of the cost. The total amount owed to Summit County as of December 31, 2009 is \$2,075,803. This amount has been recorded on Portage County's books as a long-term liability in the portage county sewer enterprise fund. The annual interest rate of the obligations is 7.11 percent and 4.00 to 5.00 percent, respectively.

In 2004, Portage County entered into a contractual agreement with the Village of Mantua for the construction and future maintenance of a wastewater treatment plant that is in Portage County and that Portage County residents will be able to tap into. The project was financed mainly by OWDA debt issued in 2004 by the Village of Mantua. All proceeds were received by the Village of Mantua and the Village of Mantua is responsible for the debt retirement and maintenance. The plant will be a capital asset of the Village of Mantua. Cost overruns increased Portage County's share of the cost. The total amount owed to the Village of Mantua as of December 31, 2009 is \$240,233. This amount has been recorded on Portage County's books as a long-term liability in the portage county sewer enterprise fund. The annual interest rate of the obligations is 3.54 percent.

A corresponding amount has been recorded as deferred charges in the portage county sewer enterprise fund. These amounts will be amortized over the life of the debt to the City of Ravenna, Summit County and the Village of Mantua. In 2009, payments were made to the City of Ravenna, Summit County and the Village of Mantua in the amounts of \$326,214, \$131,357, \$14,332 respectively from the portage county sewer enterprise fund.

The Freedom Secondary Railroad intergovernmental loan's principal payment is computed annually based upon fifty percent of net income from the prior year financial activity. Since future income cannot be determined, a repayment schedule is not included in the schedule of debt service requirements.

The County has pledged future revenues, net of operating expenses, to repay revenue bonds in the nursing home fund. The debt is payable solely from net revenues and is payable through 2027. Annual principal and interest payments on the debt issues are expected to require 3.37 percent of net revenues in future years. The total principal and interest remaining to be paid on the bonds is \$10,632,085. Principal and interest paid for the current year and total net revenues were \$555,680 and \$1,872,568 respectively.

The County has pledged future revenues, net of operating expenses, to repay revenue bonds in the solid waste recycling center fund. The debt is payable solely from net revenues and are payable through 2014. Annual principal and interest payments on the debt issues are expected to require 4.57 percent of net revenues. The total principal and interest remaining to be paid on the bonds is \$390,066. Principal and interest paid for the current year and total net revenues were \$211,675 and \$967,695 respectively.

The County has pledged future revenues, net of operating expenses, to repay various debt issues in the portage county sewer fund. The debt is payable solely from net revenues and are payable through 2047. Annual principal and interest payments on the debt issues are expected to require 1.51 percent of net revenues. The

Portage County, Ohio
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For The Year Ended December 31, 2009

total principal and interest remaining to be paid on the debt is \$20,355,776. Principal and interest paid for the current year and total net revenues were \$1,063,738 and \$1,608,364 respectively.

The County has pledged future revenues, net of operating expenses, to repay various debt issues in the portage county water fund. The debt is payable solely from net revenues and are payable through 2024. Annual principal and interest payments on the debt issues are expected to require 3.17 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$6,238,801. Principal and interest paid for the current year and total net revenues were \$832,148 and \$2,639,907 respectively.

The County has pledged future revenues, net of operating expenses, to repay various debt issues in the Streetsboro sewer fund. The debt is payable solely from net revenues and are payable through 2021. Annual principal and interest payments on the debt issues are expected to require 2.17 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$8,712,629. Principal and interest paid for the current year and total net revenues were \$864,534 and \$1,876,918 respectively.

The Hospital has pledged future revenues, net of operating expenses, to repay revenue bonds in the Robinson Memorial Portage County Hospital fund. The debt is payable solely from net revenues and are payable through 2033. Annual principal and interest payments on the debt issues are expected to require .98 percent of net revenues. The total principal and interest remaining to be paid on the bonds is \$114,939,000. Principal and interest paid for the current year and total net revenues were \$7,609,000 and \$7,475,000 respectively.

In 2009, the County issued \$400,000, \$1,550,000 and \$4,250,000, respectively in general obligation notes for maintenance of the solid water recycling center, construction of a Cleveland to Aurora Waterline and for renovations and additions to the County Prosecutor Building. The note proceeds have been fully expended by December 31, 2009 and the notes mature on October 3, 2010. The short-term portion of these notes of \$100,000, \$15,000 and \$85,000 are presented in Note 17.

Compensated absences reported in the "compensated absences payable" account will be paid from the fund from which the employees' salaries are paid. These funds include the general fund, mental health and recovery board, developmental disabilities, certificate of title, real estate assessment, delinquent real estate tax assessment collection, computer legal research, probation services, juvenile probation, hazmat operations and planning, motor vehicle and gas tax, dog and kennel, child health services, women, infants and children, public assistance, child support administration and victim assistance.

The Hospital Revenue Bonds, Series 2008 (Series 2008 Bonds) were issued by the County of Portage, Ohio in 2008 for the purpose of providing funds to pay for cost in renovating, constructing, and equipping various parts of the Hospital. The variable rate Series 2008 Bonds are remarketed on a weekly basis. The Series 2008 Bonds are backed by an irrevocable direct-pay letter of credit. Should the remarketing agent be unable to remarket the bonds based on its best efforts, these bonds would be put back to the bond trustee, who would draw down on the letter of credit to pay down the Series 2008 bonds. The Series 2008 Bonds have been successfully remarketed; however, due to the state of current market conditions, management is unable to assess whether the bonds will continue to be successfully remarketed in the future. The irrevocable direct-pay letter of credit has an initial term of five years ending October 15, 2013. The debt obligation supported by the letter of credit is subject to mandatory redemption upon the expiration of the letter of credit or any alternate letter of credit. The Hospital is also required to meet certain covenants relating to, among other things, debt service coverage.

The Series 2008 Bonds bear interest at a variable rate. During 2009, the rates for the variable bonds ranged from .25 percent to .95 percent (average rate .44 percent).

Portage County, Ohio
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The Hospital Revenue Bonds, Series 2005 (Series 2005 Bonds) were issued by the County of Portage, Ohio (County) in 2005 for the purpose of providing funds to pay costs of renovating, constructing and equipping various parts of the Hospital and refunding the Series 1995 and 2002 bonds. The Series 2005 Bonds are backed by an irrevocable direct-pay letter of credit with an initial term of seven years ending August 15, 2012. The debt obligation supported by the letter of credit is subject to mandatory redemption upon the expiration of the letter of credit or any alternate letter of credit. The variable rate Series 2005 bonds are remarketed on a weekly basis. Should the remarketing agent be unable to remarket the bonds based on its best efforts, these bonds would be put back to the bond trustee, who would draw down on the letter of credit to pay down the Series 2005 bonds. Repayment of any remarketing draws made as called for under the reimbursement agreement to the letter of credit is not due until the 368th day after the remarketing draw occurs. The Hospital is also required to meet certain covenants relating to, among other things, debt service coverage.

The Series 2005 Bonds bear interest at a variable rate. During 2009, the rates for the variable rate bonds ranged from 3.5 percent to .63 percent (average rate of 1.43 percent).

The Hospital Revenue Bonds, Series 1999 (Series 1999 Bonds) were issued by the County of Portage, Ohio (County) in 1999 for the purpose of providing funds to pay costs of Hospital facilities, including costs of constructing and equipping a new emergency room, improving and renovating the obstetrical department, improving the cardiopulmonary unit, and acquiring, constructing and equipping certain other Hospital facilities. To secure the payment of Bond Service charges and the performance of their other obligations under the indenture, the Board of Commissioners and the Hospital Trustees have pledged, assigned and granted a security interest in favor of the Trustee in the net hospital receipts and the special funds, as defined in the 1999 indenture. The Hospital is also required to meet certain covenants relating to debt service coverage.

The Series 1999 Bonds consist of \$960,000 outstanding Serial bonds which mature on November 15, 2009; \$5,650,000 term bonds due November 15, 2014; and \$7,425,000 term bonds due November 15, 2019. Early redemption privileges are available.

At December 31, 2009, the fair value of the bonds of approximately \$85,167,000 exceeded the carrying value of approximately \$85,110,000.

In 2005, the Hospital defeased 1995 and 2002 revenue bond issues in order to take advantage of lower interest rates. The proceeds of the new bonds were placed in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the Hospital's financial statements. On December 31, 2009, \$12,872,000 of the defeased bonds is still outstanding.

In 2006, the Hospital entered into capital lease obligations for the purchase of equipment. The terms of the leases extend four years and the implicit rate is 1.79 percent.

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2009 are as follows:

Portage County, Ohio
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Business-Type Activities

	OWDA Loans		OPWC Loans	ORDC Loans	
	Principal	Interest		Principal	Interest
2010	\$692,514	\$224,039	\$106,471	\$16,366	\$133
2011	714,137	202,415	106,471	0	0
2012	736,458	180,095	73,183	0	0
2013	759,499	157,053	73,183	0	0
2014	722,404	133,247	73,183	0	0
2015-2019	3,390,897	369,619	335,320	0	0
2020-2024	742,014	16,665	112,500	0	0
2025-2029	0	0	33,750	0	0
Total	\$7,757,923	\$1,283,133	\$914,061	\$16,366	\$133

	Revenue Bonds		Intergovernmental Loans		Robinson Hospital Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2010	\$1,367,453	\$1,006,277	\$491,504	\$324,819	\$4,025,000	\$3,148,000
2011	1,431,040	955,438	513,120	303,758	4,210,000	2,993,000
2012	1,437,383	901,075	534,815	281,451	4,390,000	2,831,000
2013	1,496,340	845,271	479,391	258,571	4,590,000	2,661,000
2014	1,556,505	786,019	504,510	238,200	4,795,000	2,484,000
2015-2019	5,409,793	3,091,392	2,788,706	835,546	27,440,000	7,526,000
2020-2024	5,930,620	1,792,376	2,507,301	247,479	13,790,000	5,019,000
2025-2029	2,219,786	632,317	0	0	11,105,000	2,437,000
2030-2034	502,000	453,740	0	0	10,641,000	854,000
2035-2039	616,700	338,956	0	0	0	0
2040-2044	758,300	197,441	0	0	0	0
2045-2049	422,600	40,024	0	0	0	0
Total	\$23,148,520	\$11,040,326	\$7,819,347	\$2,489,824	\$84,986,000	\$29,953,000

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2009

Governmental Activities

	General Obligation Bonds		Special Assessment Bonds		OWDA Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2010	\$945,614	\$607,152	\$78,288	\$29,789	\$37,057	\$16,945
2011	983,962	568,710	81,231	43,939	38,447	15,555
2012	994,232	535,910	85,254	40,227	39,890	14,082
2013	1,043,785	495,506	90,369	36,246	41,388	12,614
2014	1,085,696	451,253	91,577	32,015	41,569	11,060
2015-2019	4,413,260	1,448,386	446,033	95,310	209,638	31,696
2020-2024	2,413,778	697,057	109,898	13,599	63,990	2,721
2025-2027	1,187,195	104,735	12,235	1,042	0	0
Total	\$13,067,522	\$4,908,709	\$994,885	\$292,167	\$471,979	\$104,673

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 total 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 \$1,000,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 2009, are an overall debt margin of \$65,412,528 and an unvoted debt margin of \$16,555,982.

Note 15 – Interest Rate Swap Agreements

During 2008, the Hospital entered into a fixed rate swap agreement on \$20,000,000 of the Series 2008 bonds for a period of twenty-five years. Under the fixed rate swap agreement, the Hospital pays a fixed rate of 3.47 percent and receives a floating rate equal to 68 percent of USD one month London Interbank Offered Rate (LIBOR). The net amount paid or received under the swap agreement is included in interest expense. The swap rate ranged from .16 percent to .88 percent in 2009.

During 2005, the Hospital entered into a fixed rate swap agreement on \$32,455,000 of the Series 2005 bonds for a period of seventeen years. Under the fixed rate swap agreement, the Hospital pays a fixed rate of 3.17 percent and receives a floating rate equal to 67 percent of USD one month London Interbank Offered Rate (LIBOR). The net amount paid or received under the swap agreement is included in interest expense. The swap rate ranged from .16 percent to .34 percent in 2009.

Note 16 - Conduit Debt Obligations

From time to time, the County has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. 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.

Portage County, Ohio
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As of December 31, 2009, there were eleven series of Industrial Revenue Bonds with an aggregate outstanding principal amount payable of \$33,390,000 and an original issue amount of \$39,300,000.

Note 17 - Notes Payable

A summary of the note transactions for the year ended December 31, 2009 follows:

	Balance 12/31/08	Issued	Retired	Balance 12/31/09
Governmental Activities				
Prosecutors Building 3.25%	\$4,250,000	\$0	\$4,250,000	\$0
Prosecutors Building 1.50%	0	85,000	0	85,000
<i>Total Governmental Activities</i>	<u>\$4,250,000</u>	<u>\$85,000</u>	<u>\$4,250,000</u>	<u>\$85,000</u>
	Balance 12/31/08	Issued	Retired	Balance 12/31/09
Business-Type Activities				
<i>Solid Waste Recycling Center</i>				
Solid Waste 3.25%	\$500,000	\$0	\$500,000	\$0
Solid Waste 1.50%	0	100,000	0	100,000
<i>Total Solid Waste Recycling Center</i>	<u>500,000</u>	<u>100,000</u>	<u>500,000</u>	<u>100,000</u>
<i>Portage County Water</i>				
Cleveland to Aurora 3.25%	1,650,000	0	1,650,000	0
Cleveland to Aurora 1.50%	0	15,000	0	15,000
<i>Total Portage County Water</i>	<u>1,650,000</u>	<u>15,000</u>	<u>1,650,000</u>	<u>15,000</u>
<i>Portage County Sewer</i>				
State Route 44 Vacuum 3.25%	1,900,000	0	1,900,000	0
<i>Total Business-Type Activities</i>	<u>\$4,050,000</u>	<u>\$115,000</u>	<u>\$4,050,000</u>	<u>\$115,000</u>

In 2009, the County issued \$85,000 in general obligation notes for renovations and additions to the County Prosecutor Building. The note proceeds have been fully expended by December 31, 2009 and the notes mature on October 3, 2010.

In 2009, the County issued \$100,000 in general obligation notes for maintenance of the solid water recycling center. The note proceeds have been fully expended by December 31, 2009 and the notes mature on October 3, 2010.

In 2009, the County issued \$15,000 in general obligation notes to finance the construction of a Cleveland to Aurora Waterline. The note proceeds have been fully expended by December 31, 2009 and the notes mature on October 3, 2010.

All notes are backed by the full faith and credit of Portage County and will mature within one year. The note liability is reflected in the fund which received the proceeds. Notes are generally issued in anticipation of long-term bond financing and are refinanced until such bonds are issued.

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Note 18 - Risk Management

The County is exposed to various risks of loss related to torts; theft, damage and destruction of assets; errors and omissions; injuries to employees and natural disasters. The County has contracted with the County Risk Sharing Authority for the following types of insurance:

Property Insurance (Blanket)	\$206,620,054	
General Liability	1,000,000	Per occurrence
Law Enforcement	1,000,000	Per occurrence
Public Officials errors and omissions	1,000,000	Per occurrence
Automobile	1,000,000	Per occurrence
Uninsured/Underinsured Motorist	250,000	Per occurrence
Excess Liability	11,000,000	Per occurrence
Attorney Disciplinary Proceedings	25,000	Per occurrence
Equipment Breakdown	100,000,000	
Crime	1,000,000	
Stop Gap Liability	1,000,000	
Electronic Data Processing	50,000	
Medical/Professional Liability	11,000,000	

Settled claims have not exceeded coverage in any of the last three years and there was no significant reduction in coverage from the prior year.

The County established a limited risk management program in 2000 for employee health insurance benefits which is reported in an internal service fund. A third party administrator, Medical Mutual, located in Ohio reviews and pays all claims on behalf of the County for its PPO Plans. The monthly premium paid by the County during 2009 was \$368.33 for single coverage and \$953.33 for family coverage. The monthly premium paid by employees that chose PPO Plan A was \$37.28 for single coverage and \$94.16 for family coverage. There was no monthly premium paid by employees who chose PPO Plan B for either single or family coverage. An excess coverage insurance policy covers individual claims in excess of \$150,000 per year and aggregate claims in excess of \$9,000,000 per year. The liability for unpaid claims costs of \$1,277,798 reported in the fund at December 31, 2009, was established by the third party administrator and is based on 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.

Interfund premiums are based primarily upon the insured funds' claims experience and are reported as quasi-external interfund transactions. Changes in the fund's claims liability amount for the past two years are as follows:

	<u>Balance at</u> <u>Beginning of Year</u>	<u>Current</u> <u>Year Claims</u>	<u>Claim</u> <u>Payments</u>	<u>Balance at</u> <u>End of Year</u>
2008	\$554,836	\$7,480,765	\$7,241,436	\$794,165
2009	794,165	8,571,600	8,087,967	1,277,798

The County participates in the State Workers' Compensation retrospective rating and payment system. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage in addition to actual claim costs for employees injured in 2009. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

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Incurred but not reported claims of \$1,456,599 have been accrued as a liability at December 31, 2009, based on an estimate by the County Auditor's Office and the Bureau of Workers' Compensation. The claims liability reported in the workers' compensation internal service fund at December 31, 2009, is based on the requirements of Governmental Accounting Standards Board 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 claims adjustment expenses. Changes in the fund's claim liability amounts for 2008 and 2009 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Workers' Compensation Estimate	Balance at End of Year
2008	\$4,269,230	\$510,434	\$218,330	(\$2,317,657)	\$2,243,677
2009	2,243,677	248,717	510,433	(525,362)	1,456,599

The Hospital is self-insured for medical malpractice claims subject to certain limitations. Accordingly, the provision for estimated self-insured medical malpractice claims includes estimates of the ultimate costs for both reported claims and claims incurred but not reported. Potential losses from asserted and unasserted claims are accrued based on estimates that incorporate the Hospital's past experience, as well as other considerations including the nature of the claim or incident and relevant trend factors.

The Hospital established a trust account, which is included in assets whose use is limited, for the payment of medical malpractice claim settlements. Professional insurance consultants have been retained to assist the Hospital with determining amounts to be deposited in the trust account.

Note 19 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Plan Description - The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Portage County, Ohio
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Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2009, the members in state and local classifications contributed 10.0 percent of covered payroll while public safety and law enforcement members contributed 10.1 percent.

The County's 2009 contribution rate was 14.0 percent except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.63 percent of covered payroll. For the period January 1 through March 31, a portion of the County's contribution equal to 7.0 percent of covered payroll was allocated to fund the post-employment health care plan; for the period April 1 through December 31, 2009 this amount was decreased to 5.5 percent. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County of 14.0 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2009, 2008, and 2007 were \$8,658,413, \$7,746,001 and \$8,633,768 respectively; 94.48 percent has been contributed for 2009 and 100 percent for 2008 and 2007. Contributions to the Member-Directed plan for 2009 were \$164,144 made by the County and \$117,246 made by the plan members.

State Teachers Retirement System

Plan Description – Certified teachers, employed by the school for developmental disabilities, participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple employer public employee retirement system plan. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio 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. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. 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 DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years of credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy - For the fiscal year ended June 30, 2009, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2008, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations

Portage County, Ohio
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of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2009, 2008, and 2007 were \$169,999, \$167,548 and \$191,456, respectively; 95.04 percent has been contributed for year 2009 and 100 percent for years 2008 and 2007. There were no contributions to the DC and Combined Plans in 2009.

Note 20 - Postemployment Benefits

Ohio Public Employees Retirement System

Plan Description – Ohio Public Employees Retirement System (OPERS) maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. The plan includes a medical plan, a prescription drug program and Medicare Part B premium reimbursement.

In order to qualify for post-employment health care coverage, age and service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not require, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained 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 post-employment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). State statute requires that public employers fund post-employment health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post-retirement health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2009, state and local government employers contributed at a rate of 14.0 percent of covered payroll and public safety and law enforcement employers contributed at 17.63 percent. Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. The amount of employer contributions which were allocated to fund post-employment health care was 7.0 percent from January 1 through March 31, 2009, and 5.5 percent from April 1 through December 31, 2009.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment health care plan.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2009, 2008, and 2007 were \$6,059,628, \$7,508,381 and \$5,638,088 respectively; 94.48 percent has been contributed for 2009 and 100 percent for 2008 and 2007.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased as of January 1 of each year

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from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

State Teachers Retirement System

Plan Description – The County contributes to the cost sharing multiple-employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which may be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2009, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care benefits for the years ended December 31, 2009, 2008, and 2007 were \$13,077, \$12,888 and \$14,727 respectively; 95.04 percent has been contributed for 2009 and 100 percent for 2008 and 2007.

Note 21 - Compensated Absences

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. Up to three years of vacation leave may be accumulated. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Upon retirement or death, unused sick leave balances up to a maximum of 240 hours are paid at varying rates depending on length of service.

Note 22 - Contingent Liabilities

Grants

The County received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally require compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agency. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management such disallowed claims will not have a material adverse effect on the overall financial position of the County.

Litigation

The County is party to legal proceedings. The County Commissioners are of the opinion that ultimate disposition of these claims will not have a material effect, if any, on the financial condition of the County.

Note 23 - Contractual Commitments

As of December 31, 2009, the County had contractual commitments for the following projects:

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	Contract Amount	Amount Paid	Remaining on Contract
General	\$246,263	\$178,484	\$67,779
Real Estate Assessment	380,505	347,866	32,639
Recorder	8,250	0	8,250
Computer Legal Services	1,133,175	728,260	404,915
County Highway and Bridges	1,121,454	764,183	357,271
Mental Health Services	6,061,031	5,497,486	563,545
Developmental Disabilities Services	2,088,918	1,072,445	1,016,473
County Building	78,653	44,465	34,188
Permanent Improvement	266,450	225,954	40,496
Roadwork Development	303,863	163,971	139,892
Solid Waste	42,426	36,141	6,285
Portage County Sewer	3,418,026	1,500,993	1,917,033
Portage County Water	1,930,494	1,659,539	270,955
Streetsboro Sewer	1,377,880	287,061	1,090,819
Storm Water Management	176,600	166,240	10,360
Health Benefits	9,110,000	7,807,717	1,302,283
Total	\$27,743,988	\$20,480,805	\$7,263,183

Note 24 - Interfund Transfers and Balances

Interfund Transfers

Interfund transfers for the year ended December 31, 2009, consisted of the following:

Transfers To	Transfers From			Total
	General	Developmental Disabilities	Other Governmental Funds	
<i>Major Funds:</i>				
Portage County Water	\$12,000	\$0	\$0	\$12,000
<i>Other Governmental Funds:</i>				
Hazmat Operations and Planning	57,486	0	0	57,486
Victim Assistance	37,475	0	0	37,475
Bond Retirement	0	0	2,604	2,604
Building Improvements	122,000	0	0	122,000
Permanent Improvements	0	200,000	0	200,000
<i>Total Other Governmental Funds</i>	<i>216,961</i>	<i>200,000</i>	<i>2,604</i>	<i>419,565</i>
Total Transfers	\$228,961	\$200,000	\$2,604	\$431,565

The general fund transfers to the hazmat operations and planning and victim assistance special revenue funds were made to approve compensation in excess of the grant funding. The transfer from the general fund to the building improvements capital projects fund was made for interest payments and legal expenses to roll notes. The developmental disabilities special revenue fund transfer to the permanent improvements capital projects fund was made to accumulate money for future upgrades to buildings and facilities. The other governmental funds transfer to the bond retirement fund was made for interest payments and legal expenses to roll notes.

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Interfund Balances

Interfund balances at December 31, 2009, consisted of the balances resulting from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

Interfund Payable	Interfund Receivable		Total
	General	Internal Service	
General	\$0	\$622,367	\$622,367
Mental Health and Recovery Board	0	8,792	8,792
Developmental Disabilities	0	146,443	146,443
Public Assistance	0	182,912	182,912
Nursing Home	3,207,608	83,217	3,290,825
Solid Waste Recycling Center	0	47,803	47,803
Portage County Sewer	0	33,515	33,515
Portage County Water	0	16,061	16,061
Streetsboro Sewer	0	24,547	24,547
Other Governmental Funds	2,085,967	244,815	2,330,782
Other Enterprise Funds	225,000	1,392	226,392
Internal Service Fund	25,000	15,721	40,721
Total	<u>\$5,543,575</u>	<u>\$1,427,585</u>	<u>\$6,971,160</u>

Note 25 - Jointly Governed Organizations

Portage County Regional Planning Commission (Commission)

The County participates in the Portage County Regional Planning Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among Portage County, municipalities and townships. Of the twenty-nine members of the Commissions governing board, the County appoints four. Each member's control over the operation of the Commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. In 2009, the County contributed \$307,569 to the Commission which represents 67.96 percent of total contributions. Complete financial statements can be obtained from the Regional Planning Commission, 128 North Prospect Street, Ravenna, Ohio 44266.

Northeast Ohio Four County Regional Planning and Development Organization (Organization)

The Organization is a jointly governed organization among Portage, Stark, Summit and Wayne counties and the cities of Canton, Akron, Wooster and Kent. A thirty-seven member general policy board oversees the operations of the Organization. Each member appoints board representatives based on population. The County has three representatives on the Board at the present time. The Board exercises total authority for the day-to-day operations of the Organization. These include budgeting, appropriating, contracting, and designating management. Its purpose is to foster a cooperative effort in regional planning, programming and the implementation of regional plans and programs. The County has no financial responsibility for any of the Organization's liabilities. In 2009, the County contributed \$26,831 which represents three percent of total contributions. Complete financial statements may be obtained from the NEFCO at 969 Copley Road, Akron, Ohio 44320-2992.

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Akron Metropolitan Area Transportation Study (Organization)

The Akron Metropolitan Area Transportation Study is a jointly governed organization among Portage County, Summit County and Chippewa Township in Wayne County. Three County Commissioners and the County Engineer serve on the 42 member board. Each member's control over the operation of the organization is limited to its representation on the Board. Its purpose is to identify existing and potential transportation problems and to ensure planned improvements are consistent with area transportation goals and objectives. In 2009, the County contributed \$12,983 which represents one percent of total contributions. Complete financial statements can be obtained from the Akron Metropolitan Area Transportation Study at 806 City Center Building, 146 South High Street, Akron, Ohio 44308-1423.

Northeast Ohio Trade and Economic Consortium (Consortium)

The Consortium is a jointly governed organization by the Counties of Portage, Stark, Columbiana, Mahoning, Trumbull and Summit. A six member regional council oversees the operation of the Consortium. Each county appoints one council member. The Council exercises total authority for the day-to-day operations of the Consortium. These include budgeting, appropriating, contracting, and designating management. The County has no financial responsibility for any of the Consortium's liabilities. The County made \$25,000 in contributions to the Consortium in 2009 which represents twelve percent of total contributions. Complete financial statements may be obtained from the Northeast Ohio Trade and Economic Consortium, Akron, Ohio.

Northeast Ohio Community Alternative Program Facility (N.E.O.C.A.P.)

N.E.O.C.A.P. is a community based corrections facility that provided residents of the facility educational, vocational, substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of seven common pleas court judges. The Board consists of two judges each from Trumbull and Lake Counties and one judge each from Ashtabula, Geauga, and Portage Counties. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding comes from the State.

North East Ohio Network (N.E.O.N.)

N.E.O.N. is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Portage, Trumbull, Columbiana, Geauga, Lake, Mahoning, Medina, Ashtabula, Lorain, Summit, Wayne and Stark Counties. N.E.O.N. operation is controlled by their board which is comprised of the superintendent's of Developmental Disabilities of each participating County. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. The County made no contributions to N.E.O.N. during the year 2009.

Neighborhood Development Services (Neighborhood Services)

Neighborhood Services serves as the administrator of the County's Revolving Loan Fund (RLF). Neighborhood Services is comprised of a 33-member board of trustees which appoints the governing board and controls the operations. The governing board consists of two members from the County, one member from the City of Ravenna and four members from various communities. The County has contracted with Neighborhood Services to administer some of its federal grants. Neighborhood Services adopts its own budget, authorizes expenditures and hires and fires its own staff. Complete financial statements can be obtained from Neighborhood Services at 231 W. Main Street, Ravenna, Ohio 44266.

Portage County, Ohio
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Portage County Family and Children First Council (Council)

The mission of the Council is to promote and facilitate collaboration among community agencies serving children and their families and to unite the community in promoting the well-being of children and their families through leadership advocacy, and coordination of services. The Board of Trustees is made up of 18 individuals from various organizations including 5 from the County. The County made no contributions to the Council during the year 2009.

Geauga, Ashtabula, and Portage Partnership Incorporated (GAPP)

GAPP provides for implementation of a local workforce investment system to comply with the Workforce Investment Act. The GAPP board consists of thirty three members, eleven from each participating County. The operation of the council is controlled by an advisory committee, which consists of a representative from each agency. Funding comes from each of the participants. GAPP, Inc., a private not-for-profit entity with a status as a 501(c)(3) organization, functions as the fiscal agent. The Board of Trustees for GAPP, Inc., are appointed by the Board of County Commissioners of each county. The County made no contributions to the GAPP during the year 2009.

Note 26 - Related Organizations

Portage County District Library (Library)

The Portage County Commissioners are responsible for appointing a voting majority of the Portage 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 determines its own budget. The Library did not receive any funding from the County during 2009. Complete financial statements can be obtained from the Portage County District Library at 10482 South Street, Garrettsville, Ohio 44231.

Portage County Park District (District)

The three Park District Commissioners are appointed by the Probate Judge of the County. The District hires and fires its own staff, and does not rely on the County to finance deficits. The County is not financially accountable for the District nor is the District financially dependent on the County. The District serves as its own taxing and debt issuance authority. Complete financial statements can be obtained from the Portage County Park District at 449 S. Meridian, 7th Floor Administration Building, Ravenna, Ohio 44266.

Note 27 - Joint Venture

Portage Geauga Juvenile Detention and Rehabilitation Center (Detention Center)

The Detention Center is operated under Section 2151.34 Ohio Revised Code. The Detention Center operates under the direction of a six member Joint Board of County Commissioners made up of the three County Commissioners from Geauga County and the three County Commissioners from Portage County. The primary purpose of the Detention Center is to provide a secure and safe environment for youth prior to a court hearing on a delinquency charge or while awaiting placement or commitment to another facility.

Portage County, Ohio
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For The Year Ended December 31, 2009

Continued existence of the Detention Center is dependent on the County's continued participation and the County has an equity interest in the Detention Center. During 2009, the County contributed \$1,691,992 to the Detention Center which represents 68 percent of the total contributions. The Detention Center is not accumulating significant financial resources or experiencing fiscal distress which would cause additional financial benefit to or burden on the County. Complete financial statements can be obtained from the Portage Geauga Juvenile Detention Center, 8000 Infirmary Road, Ravenna, Ohio 44266.

Note 28 – Donor-Restricted Endowments

The County's private purpose trust funds include donor-restricted endowments. Net Assets-Endowments of \$3,500 represents the principal portion of the endowment. The amount of interest earnings on donor-restricted investments is available for expenditure by the governing board, for purposes consistent with the endowment's intent. The endowment indicates that the interest should be used for the purchase of flags in the townships and to benefit children in a detention center in the County.

Note 29 - Portage Industries, Inc. (Organization)

Summary of Significant Accounting Policies

This summary of significant accounting policies of Portage Industries, Inc. (the Organization) is presented to assist in understanding the Organization's financial statements. The financial statements and notes are representations of the Organization's management who is responsible for their integrity and objectivity. These accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

Organization and Purpose The Organization was incorporated on July 22, 1970, under the laws of the State of Ohio as a not-for-profit corporation. The Organization operates under a contractual agreement with the Portage County Board of Developmental Disabilities (PCB/DD) in order to assist the PCB/DD in the delivery of employment services for persons enrolled in the programs and services of the PCB/DD, which are, programs for the habilitation, education, skills development and community integration of persons with disabilities in Portage County, Ohio.

Basis of Presentation The Organization uses an enterprise fund to report its financial position and the results of its operations. This fund uses the economic resources measurement focus and the accrual basis of accounting. As such, the financial statements are presented on the basis of unrestricted, temporarily restricted, and permanently restricted net assets.

Method of Accounting The Organization uses the accrual basis of accounting.

Cash For purposes of the statement of cash flows, the Organization considers all highly liquid debt instruments purchased with an initial maturity of three months or less to be cash equivalents.

Certificates of Deposit The certificates bear interest ranging from 1.65 percent to 4.40 percent and have maturities from twelve months to twenty-four months, with penalties for early withdrawal. Any penalties for early withdrawal would not have a material effect on the financial statements.

Accounts Receivable It is the policy of the Organization to write off doubtful accounts receivable directly to expense when deemed uncollectible.

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2009

Inventory At December 31, 2009, the Organization had shop supplies and food product inventory in the amount of \$1,998. Inventory is valued at cost using the first-in, first-out method.

Investments The Organization had adopted FAS No. 124 (Accounting for Certain Investments Held by Not-for-Profit Organizations). Under FAS No. 124, investments in marketable securities with readily determinable fair values are reported at their quoted market value in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment return consists of investment income and unrealized gain (loss).

Property and Equipment and Related Depreciation Policies Depreciation is computed using the straight-line method. The estimated useful lives used in computing depreciation expense are as follows:

Depreciation	Life
Office Equipment and Fixtures	5, 10 and 12 Years
Food Service Equipment	10 Years

Maintenance and repairs are charged to expense as incurred and major renewals and improvements are capitalized.

The cost of property retired or disposed of is removed from the accounts together with related accumulated depreciation and any resulting gain or loss is reflected in income.

Revenue Recognition The Organization has adopted FAS No. 116 (Accounting for Contributions Received and Contributions Made). As such, contributions are recognized as revenue when they are received or unconditionally pledged. Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor imposed restrictions. Donor-restricted contributions whose restrictions are met in the same reporting period are recorded as unrestricted support.

The Organization's sole support is from Portage County Board of Developmental Disabilities in the form of donated facilities and services. These contributions are recorded as unrestricted support.

Functional Classification of Expenses The Organization allocates its expenses on a functional basis among its various programs and support services. Expenses and support services that can be identified with a specific program are allocated directly according to their natural expenditure classification. Other expenses that are common to several programs are allocated based on estimates established by the Organization. Accordingly, actual results could differ from these estimates.

Federal Income Tax The Organization is a not-for-profit corporation and is currently exempt from income tax under section 501(c)(3) of the Internal Revenue Code. Therefore, no provision or liability for income taxes has been included in these financial statements.

Prepaid Expenses

The Organization has prepaid insurance expense at December 31, 2009 in the amount of \$3,932.

Investments

Investments cost and unrealized gain (loss) consisted of the following at December 31, 2009:

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2009

	Quoted Market Value	Total Cost	Unrealized Gain (Loss)	2009 Unrealized Gain (Loss)
Money Market Funds	\$7	\$7	\$0	\$0

Investment in a Closed Corporation During 2006, the Subsidiary paid \$380,000 to acquire a minority ownership interest in a for-profit (privately held) corporation in Illinois (the Company) as an investment and also in an effort to secure additional contract work for the Organization.

As an investment in a closed corporation, there is no readily determinable public market value for the Company. Consequently, the estimated fair value of this investment is based on the net book value of the Company as of December 31, 2009.

Estimated fair value and cost consisted of the following at December 31, 2009:

	Estimated Fair Value	Total Cost	Realized Gain (Loss)	2009 Unrealized Gain (Loss)
Closed Corporation	\$0	\$380,000	\$0	\$0

In 2009, the Organization entered into an agreement to sell this investment back to the Company for the original investment amount plus interest, as provided for in the membership purchase agreement. Terms of the agreement provide for equal monthly payments to be received over a seven-year period beginning May 1, 2008. Interest is received annually and varies based on prime. This promissory note receivable is in default at December 31, 2008. Income on this investment is recorded only as payments on this promissory note are received. During 2009, the transactions pursuant to the above agreement between the Organization and Company amounted to zero. As a result, no income was received or recorded in these financial statements.

Office Equipment and Fixtures

Office Equipment and Fixtures consisted of the following at December 31, 2009:

Office Equipment and Fixtures	\$115,776
Food Service Equipment	5,895
Less Accumulated Depreciation	<u>(107,821)</u>
Total	<u>\$13,850</u>

Property and Equipment additions during 2009 amounted to \$5,553. Property and equipment retirements and disposals during 2009 amounted to zero. Depreciation charged to expense in 2009 amounted to \$4,150.

Supplemental Disclosures of Cash Flow Information

Cash paid for interest during the year amounted to zero.

In-Kind Support

For the year ended December 31, 2009, the Organization received in-kind support from the Portage County Board of Developmental Disabilities in the amount of \$1,292,805. These donated services and property were comprised of the following:

Portage County, Ohio
Notes to the Basic Financial Statements
For The Year Ended December 31, 2009

Wages and Salaries	\$745,076
Fringe Benefits	254,757
Other Adult Program Costs	
Administrative Costs	125,489
Occupancy	<u>167,483</u>
Total In-Kind Support	<u><u>\$1,292,805</u></u>

Related Party Transactions

The Organization performs arms-length contract work in the normal course of doing business with the related party outlined subsection C. For the year ended December 31, 2009, accounts receivable from this related party amounted to \$40,952. Also, the Organization purchases certain non-inventory items in the normal course of business from the same related party. For the year ended December 31, 2009, purchases from and accounts payable to this related party amounted to \$9,591.

Temporarily Restricted Net Assets

The Organization does not have any temporarily restricted net assets.

Permanently Restricted Net Assets

The Organization does not have any permanently restricted net assets.

Note 30 - Subsequent Events

Rolling of Notes

The County issued \$300,000 in general obligation notes with an interest rate of .914 percent on September 29, 2010. These notes mature on September 29, 2011 and were issued to refinance previous notes issued in which the County used to pay costs of improvements to the solid waste recycling center. These notes are presented in Note 17.

The County issued \$4,165,000 and \$1,535,000 in general obligation bonds, respectively, with interest rates ranging from 2 to 4 percent on September 29, 2010. The bonds will mature in 2030 and were issued to pay costs of renovations and additions to the County Prosecutor Building and construction of a Cleveland to Aurora Waterline.

Other Matters

On May 17, 2010 the Ohio Department of Job and Family Services (ODJFS) Executive Audit Committee (EAC) requested the County submit monetary findings due with regards to the County's auditor for the period January 1, 2007 through December 31, 2007 and a corrective action plan in accordance with Ohio Revised Code Section 5101.24(C)(3)(d). The payment amount requested is \$676,825.11. No payments have been submitted as of the date of this report.

**Combining and Individual Fund Statements and Schedules
Combining Statements – Nonmajor Governmental Funds**

Nonmajor Special Revenue Funds

To account for the proceeds of specific revenue sources (other than amounts relating to major capital projects) that are legally restricted to expenditures for specified purposes.

Recorder Fund - To account for monies received from County Recorder fees to be used to computerize the recorder's office.

Certificate of Title Fund - To account for funds retained by the Clerk of Courts for costs incurred in processing titles under Chapter 1548 and 4505 of the Ohio Revised Code.

Enterprise Zone Monitoring Fund - To account for the fees used to monitor enterprise zones for compliance with Federal and State requirements.

Real Estate Assessment Fund - To account for State mandated, County-wide real estate reappraisals that are funded by charges to the County's political subdivisions, which are deducted from their tax settlements twice a year.

Delinquent Real Estate Tax Assessment Collection Fund - To account for five percent of all collected delinquent real estate taxes, personal property taxes and manufactured home taxes for the purpose of collecting delinquent real estate taxes.

Computer Legal Research Fund - To account for revenues derived from charges for services expended for computerizing legal research.

Mediation and Dispute Fund - To account for the collection of fees for all civil cases except cognovits notes and domestic relations filing pursuant to ORC 2303.201(E)(1).

Concealed Handgun Licenses Fund - To account for application license fees to carry concealed handguns expended on related cost according to House Bill 12.

Enforcement and Education Fund - To account for court fines expended on informing and educating the public of laws governing driving under the influence of drugs or alcohol.

Sheriff's Grants Fund - To account for State and Federal monies spent for marine patrol, DARE, and safety belt education.

Electronic Home Monitoring Fund - To account for court fines expended on purchase, maintenance and current cost of home incarceration monitoring devices.

Juvenile Court Grants Fund - To account for grants used to rehabilitate juvenile convicted offenders.

Probation Services Fund - To account for grant monies used in the process of determining the severity of offences and determining the best level of rehabilitation, ranging from community service to prison term. Also, to rehabilitate adult convicted offenders.

Probate Court Conduct Fund - To account for court costs expended on specific supplies as stated within the revised code.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds (continued)

Hazmat Operations and Planning Fund - To account for State and Federal monies used to purchase equipment and keep staff trained on its proper use and strategic planning when it is needed.

Local Law Enforcement Fund - To account for Federal monies received to provide service to children who have been victimized.

Motor Vehicle and Gas Tax Fund - To account for the revenue derived from motor vehicle license and gasoline taxes and interest. Expenditures in this fund are used for County road and bridge repair and maintenance programs.

Ditch Maintenance Fund - To account for special assessment revenue, which will be used to provide storm water drainage and maintain existing ditches within the County.

Community Development Fund - To account for revenues received from Federal grants to be expended for administrative and project costs of the Community Development Block Grant programs.

Marriage License Fund - To account for the portion of marriage license revenue that is used to provide financial assistance for the victims of domestic violence.

Dog and Kennel Fund - To account for the dog warden's operations, financed by sales of dog tags, kennel permits, and by fine collections.

Child Health Services Fund - To account for grant monies used for the child health program of the County.

Women, Infants and Children Fund - To account for State administered Federal grants used for child nutrition.

Indigent Guardianship Fund - To account for court fees collected to be used for maintenance and termination of indigent wards.

Child Support Administration Fund - To account for Federal, State, and local revenues used to administer the County Bureau of Support.

Senior Center Fund - To account for Federal, State, and local revenues used to administer the Bureau of Area on Aging and other senior activities.

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

Outside Assistance Fund - To account for Federal, State, and local revenues used to administer the Place of Peace (Safe Havens) Center of Portage County.

Revolving Loan Fund - To account for Federal monies and loan repayments used to make loans for economic development projects within the County. The operations of this fund were not originally budgeted.

Kent Business Alliance Loan Fund - To account for Federal monies and loan repayments used for the Kent Business Alliance. The operations of this fund were not originally budgeted.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Debt Service Funds

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term and special assessment principal, interest, and related costs.

Bond Retirement Fund - To account for the retirement of principal and interest on bonds issued.

Special Assessment Bond Retirement Fund - To account for the retirement of principal and interest on special assessment debt. The revenues are generated from special assessment tax collections.

Special Assessment OWDA Loans Fund - To account for special assessment money to repay OWDA loans.

Nonmajor Capital Projects Funds

Capital projects funds are established to account for financial resources to be used for the construction or acquisition of major capital facilities (other than those financed by proprietary funds.)

Building Improvements Fund - To account for revenues used for acquiring, construction or improving County buildings.

Permanent Improvements Fund - To account for revenue used for major capital improvement expenditures.

Roadwork Improvements Fund - To account for revenue used in constructing or improving County roads and bridges.

Special Assessment Sewer Construction Fund - To account for the construction or improvements to sewers in either sewer district which will ultimately be paid for by special assessments. The operations of this fund were not originally budgeted.

Computer Acquisition and Installation Fund - To properly control the processing of financial related transactions involving the acquisition and implementation of the County's new financial system.

Portage County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$16,953,949	\$589,205	\$4,138,573	\$21,681,727
Cash and Cash Equivalents In Segregated Accounts	18,098	0	0	18,098
Materials and Supplies Inventory	214,094	0	0	214,094
Intergovernmental Receivable	4,085,179	0	46,586	4,131,765
Property Taxes Receivable	0	1,395,310	0	1,395,310
Special Assessments Receivable	6,285	1,681,366	0	1,687,651
Loans Receivable	5,731,492	0	0	5,731,492
<i>Total Assets</i>	<u>\$27,009,097</u>	<u>\$3,665,881</u>	<u>\$4,185,159</u>	<u>\$34,860,137</u>
Liabilities				
Accounts Payable	\$210,033	\$0	\$102,517	\$312,550
Accrued Wages	413,182	0	0	413,182
Intergovernmental Payable	144,342	0	0	144,342
Interfund Payable	2,244,567	46,215	40,000	2,330,782
Deferred Revenue	2,757,577	3,076,676	0	5,834,253
Accrued Interest Payable	0	0	15,719	15,719
Notes Payable	0	0	85,000	85,000
<i>Total Liabilities</i>	<u>5,769,701</u>	<u>3,122,891</u>	<u>243,236</u>	<u>9,135,828</u>
Fund Balances				
Reserved for Encumbrances	814,156	0	154,692	968,848
Reserved for Loans Receivable	5,731,492	0	0	5,731,492
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	14,693,748	0	0	14,693,748
Debt Service Funds	0	542,990	0	542,990
Capital Projects Funds	0	0	3,787,231	3,787,231
<i>Total Fund Balances</i>	<u>21,239,396</u>	<u>542,990</u>	<u>3,941,923</u>	<u>25,724,309</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$27,009,097</u>	<u>\$3,665,881</u>	<u>\$4,185,159</u>	<u>\$34,860,137</u>

Portage County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$0	\$1,399,531	\$0	\$1,399,531
Intergovernmental	12,591,046	8	2,324,084	14,915,138
Interest	185,716	0	1,761	187,477
Licenses and Permits	421,036	0	0	421,036
Fines and Forfeitures	699,514	0	0	699,514
Rentals and Royalties	0	158,603	0	158,603
Charges for Services	4,677,556	0	595,853	5,273,409
Contributions and Donations	46,287	0	12,521	58,808
Special Assessments	4,252	183,187	0	187,439
Other	86,619	0	220,729	307,348
<i>Total Revenues</i>	<u>18,712,026</u>	<u>1,741,329</u>	<u>3,154,948</u>	<u>23,608,303</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,198,766	0	0	2,198,766
Judicial	809,889	0	0	809,889
Public Safety	2,095,150	0	0	2,095,150
Public Works	7,770,408	0	0	7,770,408
Health	1,230,723	0	0	1,230,723
Human Services	3,545,106	0	0	3,545,106
Capital Outlay	0	0	2,932,435	2,932,435
Debt Service:				
Principal Retirement	0	1,028,713	0	1,028,713
Interest and Fiscal Charges	0	717,291	122,874	840,165
<i>Total Expenditures</i>	<u>17,650,042</u>	<u>1,746,004</u>	<u>3,055,309</u>	<u>22,451,355</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,061,984</u>	<u>(4,675)</u>	<u>99,639</u>	<u>1,156,948</u>
Other Financing Sources (Uses)				
General Obligation Notes Issued	0	0	4,165,000	4,165,000
Transfers In	94,961	2,604	322,000	419,565
Transfers Out	0	0	(2,604)	(2,604)
<i>Total Other Financing Sources (Uses)</i>	<u>94,961</u>	<u>2,604</u>	<u>4,484,396</u>	<u>4,581,961</u>
<i>Net Change in Fund Balances</i>	1,156,945	(2,071)	4,584,035	5,738,909
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>20,082,451</u>	<u>545,061</u>	<u>(642,112)</u>	<u>19,985,400</u>
<i>Fund Balances End of Year</i>	<u>\$21,239,396</u>	<u>\$542,990</u>	<u>\$3,941,923</u>	<u>\$25,724,309</u>

Portage County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	<u>Recorder</u>	<u>Certificate of Title</u>	<u>Enterprise Zone Monitoring</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$601,159	\$575,555	\$55,605
Cash and Cash Equivalents			
In Segregated Accounts	0	0	0
Materials and Supplies Inventory	0	0	0
Intergovernmental Receivable	0	0	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$601,159</u>	<u>\$575,555</u>	<u>\$55,605</u>
Liabilities			
Accounts Payable	\$657	\$360	\$1
Accrued Wages	0	17,845	0
Intergovernmental Payable	0	2,672	56
Interfund Payable	11,425	6	25,349
Deferred Revenue	0	0	0
<i>Total Liabilities</i>	<u>12,082</u>	<u>20,883</u>	<u>25,406</u>
Fund Balances			
Reserved for Encumbrances	18,639	0	0
Reserved for Loans Receivable	0	0	0
Unreserved, Undesignated (Deficit)	570,438	554,672	30,199
<i>Total Fund Balances (Deficit)</i>	<u>589,077</u>	<u>554,672</u>	<u>30,199</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$601,159</u>	<u>\$575,555</u>	<u>\$55,605</u>

<u>Real Estate Assessment</u>	<u>Delinquent Real Estate Tax Assessment Collection</u>	<u>Computer Legal Research</u>	<u>Mediation and Dispute</u>	<u>Concealed Handgun Licenses</u>
\$7,015,338	\$1,419,567	\$1,150,080	\$160,512	\$87,221
0	0	0	0	0
0	0	0	0	0
0	0	38,943	12,274	0
0	0	0	0	0
0	0	0	0	0
<u>\$7,015,338</u>	<u>\$1,419,567</u>	<u>\$1,189,023</u>	<u>\$172,786</u>	<u>\$87,221</u>
\$4,931	\$20,161	\$30,220	\$3,805	\$133
21,812	14,021	12,113	6,045	0
3,269	1,961	2,856	84	2,633
12,320	12,556	6,246	3,117	0
0	0	0	0	0
<u>42,332</u>	<u>48,699</u>	<u>51,435</u>	<u>13,051</u>	<u>2,766</u>
34,334	650	438,758	0	0
0	0	0	0	0
6,938,672	1,370,218	698,830	159,735	84,455
<u>6,973,006</u>	<u>1,370,868</u>	<u>1,137,588</u>	<u>159,735</u>	<u>84,455</u>
<u>\$7,015,338</u>	<u>\$1,419,567</u>	<u>\$1,189,023</u>	<u>\$172,786</u>	<u>\$87,221</u>

(continued)

Portage County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2009

	Enforcement and Education	Sheriff's Grants	Electronic Home Monitoring
Assets			
Equity in Pooled Cash and Cash Equivalents	\$27,766	\$69,603	\$65,381
Cash and Cash Equivalents In Segregated Accounts	0	16,684	0
Materials and Supplies Inventory	0	0	0
Intergovernmental Receivable	0	22,326	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$27,766</u>	<u>\$108,613</u>	<u>\$65,381</u>
Liabilities			
Accounts Payable	\$0	\$298	\$5,597
Accrued Wages	0	0	0
Intergovernmental Payable	0	0	0
Interfund Payable	0	2,533	0
Deferred Revenue	0	22,326	0
<i>Total Liabilities</i>	<u>0</u>	<u>25,157</u>	<u>5,597</u>
Fund Balances			
Reserved for Encumbrances	0	0	0
Reserved for Loans Receivable	0	0	0
Unreserved, Undesignated (Deficit)	27,766	83,456	59,784
<i>Total Fund Balances (Deficit)</i>	<u>27,766</u>	<u>83,456</u>	<u>59,784</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$27,766</u>	<u>\$108,613</u>	<u>\$65,381</u>

Juvenile Court Grants	Probation Services	Probate Court Conduct	Hazmat Operations and Planning	Local Law Enforcement
\$372,188	\$573,359	\$8,902	\$170,940	\$0
0	0	0	0	705
0	0	0	0	0
182,135	25,071	0	39,261	10,001
0	0	0	0	0
0	0	0	0	0
<u>\$554,323</u>	<u>\$598,430</u>	<u>\$8,902</u>	<u>\$210,201</u>	<u>\$10,706</u>
\$2,138	\$272	\$0	\$3,759	\$0
16,721	33,539	0	7,317	0
2,576	5,110	0	1,125	0
9,688	66,460	0	51,498	0
127,171	10,749	0	39,261	0
<u>158,294</u>	<u>116,130</u>	<u>0</u>	<u>102,960</u>	<u>0</u>
10	0	0	0	0
0	0	0	0	0
396,019	482,300	8,902	107,241	10,706
<u>396,029</u>	<u>482,300</u>	<u>8,902</u>	<u>107,241</u>	<u>10,706</u>
<u>\$554,323</u>	<u>\$598,430</u>	<u>\$8,902</u>	<u>\$210,201</u>	<u>\$10,706</u>

(continued)

Portage County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2009

	<u>Motor Vehicle and Gas Tax</u>	<u>Ditch Maintenance</u>	<u>Community Development</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$2,368,317	\$43,377	\$333,933
Cash and Cash Equivalents In Segregated Accounts	0	0	0
Materials and Supplies Inventory	214,094	0	0
Intergovernmental Receivable	2,824,487	0	1,860
Special Assessments Receivable	0	6,285	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$5,406,898</u>	<u>\$49,662</u>	<u>\$335,793</u>
Liabilities			
Accounts Payable	\$67,059	\$0	\$10,746
Accrued Wages	152,301	0	0
Intergovernmental Payable	91,989	0	5,637
Interfund Payable	1,551,093	0	10,000
Deferred Revenue	1,877,495	6,285	1,860
<i>Total Liabilities</i>	<u>3,739,937</u>	<u>6,285</u>	<u>28,243</u>
Fund Balances			
Reserved for Encumbrances	290,239	0	6,913
Reserved for Loans Receivable	0	0	0
Unreserved, Undesignated (Deficit)	1,376,722	43,377	300,637
<i>Total Fund Balances (Deficit)</i>	<u>1,666,961</u>	<u>43,377</u>	<u>307,550</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$5,406,898</u>	<u>\$49,662</u>	<u>\$335,793</u>

<u>Marriage License</u>	<u>Dog and Kennel</u>	<u>Child Health Services</u>	<u>Women, Infants and Children</u>	<u>Indigent Guardianship</u>
\$14,557	\$132,973	\$16,358	\$175,925	\$161,850
0	0	0	0	0
0	0	0	0	0
1,128	103	0	844,646	0
0	0	0	0	0
0	0	0	0	0
<u>\$15,685</u>	<u>\$133,076</u>	<u>\$16,358</u>	<u>\$1,020,571</u>	<u>\$161,850</u>
\$0	\$1,011	\$0	\$487	\$1,338
0	9,786	0	34,569	0
0	3,893	0	5,256	0
0	246,294	238	110,691	0
0	0	0	592,025	0
<u>0</u>	<u>260,984</u>	<u>238</u>	<u>743,028</u>	<u>1,338</u>
0	0	0	461	0
0	0	0	0	0
<u>15,685</u>	<u>(127,908)</u>	<u>16,120</u>	<u>277,082</u>	<u>160,512</u>
<u>15,685</u>	<u>(127,908)</u>	<u>16,120</u>	<u>277,543</u>	<u>160,512</u>
<u>\$15,685</u>	<u>\$133,076</u>	<u>\$16,358</u>	<u>\$1,020,571</u>	<u>\$161,850</u>

(continued)

Portage County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2009

	Child Support Administration	Senior Center	Victim Assistance
Assets			
Equity in Pooled Cash and Cash Equivalents	\$644,593	\$20,839	\$28,804
Cash and Cash Equivalents In Segregated Accounts	0	709	0
Materials and Supplies Inventory	0	0	0
Intergovernmental Receivable	0	0	22,516
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$644,593</u>	<u>\$21,548</u>	<u>\$51,320</u>
Liabilities			
Accounts Payable	\$2,411	\$0	\$0
Accrued Wages	73,082	0	9,765
Intergovernmental Payable	13,066	0	1,502
Interfund Payable	48,155	12,000	22,555
Deferred Revenue	0	0	19,977
<i>Total Liabilities</i>	<u>136,714</u>	<u>12,000</u>	<u>53,799</u>
Fund Balances			
Reserved for Encumbrances	0	0	0
Reserved for Loans Receivable	0	0	0
Unreserved, Undesignated (Deficit)	507,879	9,548	(2,479)
<i>Total Fund Balances (Deficit)</i>	<u>507,879</u>	<u>9,548</u>	<u>(2,479)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$644,593</u>	<u>\$21,548</u>	<u>\$51,320</u>

Outside Assistance	Revolving Loan	Kent Business Alliance Loan	Total Nonmajor Special Revenue Funds
\$10,844	\$611,445	\$36,958	\$16,953,949
0	0	0	18,098
0	0	0	214,094
6,128	54,300	0	4,085,179
0	0	0	6,285
0	5,710,141	21,351	5,731,492
<u>\$16,972</u>	<u>\$6,375,886</u>	<u>\$58,309</u>	<u>\$27,009,097</u>
\$0	\$48,952	\$5,697	\$210,033
4,266	0	0	413,182
657	0	0	144,342
42,343	0	0	2,244,567
6,128	54,300	0	2,757,577
<u>53,394</u>	<u>103,252</u>	<u>5,697</u>	<u>5,769,701</u>
0	24,152	0	814,156
0	5,710,141	21,351	5,731,492
(36,422)	538,341	31,261	14,693,748
<u>(36,422)</u>	<u>6,272,634</u>	<u>52,612</u>	<u>21,239,396</u>
<u>\$16,972</u>	<u>\$6,375,886</u>	<u>\$58,309</u>	<u>\$27,009,097</u>

Portage County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	Recorder	Certificate of Title	Enterprise Zone Monitoring
Revenues			
Intergovernmental	\$0	\$0	\$0
Interest	0	0	0
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Charges for Services	61,962	762,500	21,500
Contributions and Donations	0	0	0
Special Assessments	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>61,962</u>	<u>762,500</u>	<u>21,500</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	87,639	564,751	12,299
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
<i>Total Expenditures</i>	<u>87,639</u>	<u>564,751</u>	<u>12,299</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(25,677)	197,749	9,201
Other Financing Sources			
Transfers In	0	0	0
<i>Net Change in Fund Balances</i>	(25,677)	197,749	9,201
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>614,754</u>	<u>356,923</u>	<u>20,998</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$589,077</u>	<u>\$554,672</u>	<u>\$30,199</u>

Real Estate Assessment	Delinquent Real Estate Tax Assessment Collection	Computer Legal Research	Mediation and Dispute	Concealed Handgun Licenses
\$37,500	\$0	\$0	\$0	\$0
0	21,659	0	0	0
200	0	0	0	62,261
0	0	0	0	0
1,927,070	386,560	580,622	116,612	0
0	0	0	0	0
0	0	0	0	0
0	0	0	47,205	0
<u>1,964,770</u>	<u>408,219</u>	<u>580,622</u>	<u>163,817</u>	<u>62,261</u>
1,124,822	409,255	0	0	0
0	0	658,740	151,149	0
0	0	0	0	30,191
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>1,124,822</u>	<u>409,255</u>	<u>658,740</u>	<u>151,149</u>	<u>30,191</u>
839,948	(1,036)	(78,118)	12,668	32,070
0	0	0	0	0
839,948	(1,036)	(78,118)	12,668	32,070
6,133,058	1,371,904	1,215,706	147,067	52,385
<u>\$6,973,006</u>	<u>\$1,370,868</u>	<u>\$1,137,588</u>	<u>\$159,735</u>	<u>\$84,455</u>

(continued)

Portage County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2009

	Enforcement and Education	Sheriff's Grants	Electronic Home Monitoring
Revenues			
Intergovernmental	\$0	\$145,836	\$0
Interest	0	0	0
Licenses and Permits	0	0	0
Fines and Forfeitures	1,026	0	93,352
Charges for Services	0	0	0
Contributions and Donations	0	7,555	0
Special Assessments	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>1,026</u>	<u>153,391</u>	<u>93,352</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	351	183,328	68,671
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
<i>Total Expenditures</i>	<u>351</u>	<u>183,328</u>	<u>68,671</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	675	(29,937)	24,681
Other Financing Sources			
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	675	(29,937)	24,681
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>27,091</u>	<u>113,393</u>	<u>35,103</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$27,766</u></u>	<u><u>\$83,456</u></u>	<u><u>\$59,784</u></u>

Juvenile Court Grants	Probation Services	Probate Court Conduct	Hazmat Operations and Planning	Local Law Enforcement
\$458,212	\$351,265	\$0	\$254,217	\$53,340
0	0	0	0	0
0	0	0	0	0
0	485,087	768	0	0
16,428	0	0	13,123	0
0	0	0	0	0
0	0	0	0	0
0	0	0	30,397	0
<u>474,640</u>	<u>836,352</u>	<u>768</u>	<u>297,737</u>	<u>53,340</u>
0	0	0	0	0
0	0	0	0	0
534,992	843,744	444	377,590	55,839
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>534,992</u>	<u>843,744</u>	<u>444</u>	<u>377,590</u>	<u>55,839</u>
(60,352)	(7,392)	324	(79,853)	(2,499)
0	0	0	57,486	0
(60,352)	(7,392)	324	(22,367)	(2,499)
456,381	489,692	8,578	129,608	13,205
<u>\$396,029</u>	<u>\$482,300</u>	<u>\$8,902</u>	<u>\$107,241</u>	<u>\$10,706</u>

(continued)

Portage County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2009

	Motor Vehicle and Gas Tax	Ditch Maintenance	Community Development
Revenues			
Intergovernmental	\$6,277,501	\$0	\$427,800
Interest	78,029	0	0
Licenses and Permits	50	0	0
Fines and Forfeitures	101,471	0	0
Charges for Services	271,167	0	0
Contributions and Donations	1,474	0	0
Special Assessments	0	4,162	0
Other	4,005	0	0
<i>Total Revenues</i>	<u>6,733,697</u>	<u>4,162</u>	<u>427,800</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	7,048,273	14	516,196
Health	0	0	0
Human Services	0	0	0
<i>Total Expenditures</i>	<u>7,048,273</u>	<u>14</u>	<u>516,196</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(314,576)	4,148	(88,396)
Other Financing Sources			
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(314,576)	4,148	(88,396)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>1,981,537</u>	<u>39,229</u>	<u>395,946</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$1,666,961</u></u>	<u><u>\$43,377</u></u>	<u><u>\$307,550</u></u>

<u>Marriage License</u>	<u>Dog and Kennel</u>	<u>Child Health Services</u>	<u>Women, Infants and Children</u>	<u>Indigent Guardianship</u>
\$0	\$12,000	\$25,669	\$800,108	\$0
0	0	0	0	0
31,172	327,353	0	0	0
0	2,190	0	0	15,620
0	40,253	7,057	0	0
0	37,258	0	0	0
0	90	0	0	0
0	0	300	0	0
<u>31,172</u>	<u>419,144</u>	<u>33,026</u>	<u>800,108</u>	<u>15,620</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
29,364	357,392	71,935	772,032	0
0	0	0	0	12,586
<u>29,364</u>	<u>357,392</u>	<u>71,935</u>	<u>772,032</u>	<u>12,586</u>
1,808	61,752	(38,909)	28,076	3,034
0	0	0	0	0
1,808	61,752	(38,909)	28,076	3,034
13,877	(189,660)	55,029	249,467	157,478
<u>\$15,685</u>	<u>(\$127,908)</u>	<u>\$16,120</u>	<u>\$277,543</u>	<u>\$160,512</u>

(continued)

Portage County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2009

	Child Support Administration	Senior Center	Victim Assistance
Revenues			
Intergovernmental	\$2,810,420	\$21,738	\$167,599
Interest	0	0	0
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Charges for Services	471,371	0	0
Contributions and Donations	0	0	0
Special Assessments	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>3,281,791</u>	<u>21,738</u>	<u>167,599</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	3,064,833	21,841	257,683
<i>Total Expenditures</i>	<u>3,064,833</u>	<u>21,841</u>	<u>257,683</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	216,958	(103)	(90,084)
Other Financing Sources			
Transfers In	0	0	37,475
<i>Net Change in Fund Balances</i>	216,958	(103)	(52,609)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>290,921</u>	<u>9,651</u>	<u>50,130</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$507,879</u>	<u>\$9,548</u>	<u>(\$2,479)</u>

Outside Assistance	Revolving Loan	Kent Business Alliance Loan	Total Nonmajor Special Revenue Funds
\$187,328	\$510,513	\$50,000	\$12,591,046
0	83,802	2,226	185,716
0	0	0	421,036
0	0	0	699,514
0	1,251	80	4,677,556
0	0	0	46,287
0	0	0	4,252
0	0	4,712	86,619
<u>187,328</u>	<u>595,566</u>	<u>57,018</u>	<u>18,712,026</u>
0	0	0	2,198,766
0	0	0	809,889
0	0	0	2,095,150
0	201,519	4,406	7,770,408
0	0	0	1,230,723
<u>188,163</u>	<u>0</u>	<u>0</u>	<u>3,545,106</u>
<u>188,163</u>	<u>201,519</u>	<u>4,406</u>	<u>17,650,042</u>
(835)	394,047	52,612	1,061,984
<u>0</u>	<u>0</u>	<u>0</u>	<u>94,961</u>
(835)	394,047	52,612	1,156,945
<u>(35,587)</u>	<u>5,878,587</u>	<u>0</u>	<u>20,082,451</u>
<u>(\$36,422)</u>	<u>\$6,272,634</u>	<u>\$52,612</u>	<u>\$21,239,396</u>

Portage County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2009

	<u>Bond Retirement</u>	<u>Special Assessment Bond Retirement</u>	<u>Special Assessment OWDA Loans</u>	<u>Total Nonmajor Debt Service Funds</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$302,473	\$229,731	\$57,001	\$589,205
Property Taxes Receivable	1,395,310	0	0	1,395,310
Special Assessments Receivable	0	1,679,369	1,997	1,681,366
<i>Total Assets</i>	<u>\$1,697,783</u>	<u>\$1,909,100</u>	<u>\$58,998</u>	<u>\$3,665,881</u>
Liabilities				
Interfund Payable	\$0	\$46,215	\$0	\$46,215
Deferred Revenue	1,395,310	1,679,369	1,997	3,076,676
<i>Total Liabilities</i>	1,395,310	1,725,584	1,997	3,122,891
Fund Balances				
Unreserved, Undesignated	302,473	183,516	57,001	542,990
<i>Total Liabilities and Fund Balances</i>	<u>\$1,697,783</u>	<u>\$1,909,100</u>	<u>\$58,998</u>	<u>\$3,665,881</u>

Portage County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2009

	Bond Retirement	Special Assessment Bond Retirement	Special Assessment OWDA Loans	Total Nonmajor Debt Service Funds
Revenues				
Property Taxes	\$1,399,531	\$0	\$0	\$1,399,531
Intergovernmental	0	0	8	8
Rentals and Royalties	158,603	0	0	158,603
Special Assessments	19,516	116,150	47,521	183,187
<i>Total Revenues</i>	<u>1,577,650</u>	<u>116,150</u>	<u>47,529</u>	<u>1,741,329</u>
Expenditures				
Debt Service:				
Principal Retirement	914,199	77,473	37,041	1,028,713
Interest and Fiscal Charges	646,779	51,882	18,630	717,291
<i>Total Expenditures</i>	<u>1,560,978</u>	<u>129,355</u>	<u>55,671</u>	<u>1,746,004</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	16,672	(13,205)	(8,142)	(4,675)
Other Financing Sources				
Transfers In	2,604	0	0	2,604
<i>Net Change in Fund Balances</i>	19,276	(13,205)	(8,142)	(2,071)
<i>Fund Balances Beginning of Year</i>	<u>283,197</u>	<u>196,721</u>	<u>65,143</u>	<u>545,061</u>
<i>Fund Balances End of Year</i>	<u><u>\$302,473</u></u>	<u><u>\$183,516</u></u>	<u><u>\$57,001</u></u>	<u><u>\$542,990</u></u>

Portage County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2009

	<u>Building Improvements</u>	<u>Permanent Improvements</u>	<u>Roadwork Improvements</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$263,945	\$3,583,557	\$188,530
Intergovernmental Receivable	<u>0</u>	<u>46,586</u>	<u>0</u>
<i>Total Assets</i>	<u><u>\$263,945</u></u>	<u><u>\$3,630,143</u></u>	<u><u>\$188,530</u></u>
Liabilities			
Accounts Payable	\$5,948	\$0	\$96,569
Interfund Payable	0	40,000	0
Accrued Interest Payable	15,719	0	0
Notes Payable	<u>85,000</u>	<u>0</u>	<u>0</u>
<i>Total Liabilities</i>	<u>106,667</u>	<u>40,000</u>	<u>96,569</u>
Fund Balances			
Reserved for Encumbrances	283	40,497	43,323
Unreserved, Undesignated	<u>156,995</u>	<u>3,549,646</u>	<u>48,638</u>
<i>Total Fund Balances</i>	<u>157,278</u>	<u>3,590,143</u>	<u>91,961</u>
<i>Total Liabilities and Fund Balances</i>	<u><u>\$263,945</u></u>	<u><u>\$3,630,143</u></u>	<u><u>\$188,530</u></u>

Computer Acquisition and Installation	Total Nonmajor Capital Projects Funds
\$102,541	\$4,138,573
0	46,586
<u>\$102,541</u>	<u>\$4,185,159</u>
\$0	\$102,517
0	40,000
0	15,719
0	85,000
<u>0</u>	<u>243,236</u>
70,589	154,692
<u>31,952</u>	<u>3,787,231</u>
102,541	3,941,923
<u>\$102,541</u>	<u>\$4,185,159</u>

Portage County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2009

	<u>Building Improvements</u>	<u>Permanent Improvements</u>	<u>Roadwork Improvements</u>
Revenues			
Intergovernmental	\$0	\$194,636	\$2,128,448
Interest	1,761	0	0
Charges for Services	0	595,853	0
Contributions and Donations	0	12,521	0
Other	0	220,729	0
<i>Total Revenues</i>	<u>1,761</u>	<u>1,023,739</u>	<u>2,128,448</u>
Expenditures			
Capital Outlay	307,409	548,084	2,076,682
Debt Service:			
Interest and Fiscal Charges	<u>122,874</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>430,283</u>	<u>548,084</u>	<u>2,076,682</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(428,522)</u>	<u>475,655</u>	<u>51,766</u>
Other Financing Sources (Uses)			
General Obligation Notes Issued	4,165,000	0	0
Transfers In	122,000	200,000	0
Transfers Out	<u>(2,604)</u>	<u>0</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>4,284,396</u>	<u>200,000</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	3,855,874	675,655	51,766
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(3,698,596)</u>	<u>2,914,488</u>	<u>40,195</u>
<i>Fund Balances End of Year</i>	<u><u>\$157,278</u></u>	<u><u>\$3,590,143</u></u>	<u><u>\$91,961</u></u>

Special Assessment Sewer Construction	Computer Acquisition and Installation	Total Nonmajor Capital Projects Funds
\$1,000	\$0	\$2,324,084
0	0	1,761
0	0	595,853
0	0	12,521
0	0	220,729
<u>1,000</u>	<u>0</u>	<u>3,154,948</u>
260	0	2,932,435
0	0	122,874
<u>260</u>	<u>0</u>	<u>3,055,309</u>
740	0	99,639
0	0	4,165,000
0	0	322,000
0	0	(2,604)
<u>0</u>	<u>0</u>	<u>4,484,396</u>
740	0	4,584,035
<u>(740)</u>	<u>102,541</u>	<u>(642,112)</u>
<u>\$0</u>	<u>\$102,541</u>	<u>\$3,941,923</u>

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Combining Statements - Nonmajor Enterprise Funds

Enterprise funds are established to account for any activity for which a fee is charged to external users for goods or services.

Freedom Secondary Railroad Fund - To account for grants and loans to maintain the Freedom Secondary Railroad.

SCRAM Fund - To account for revenues and expenses related to alcohol monitoring devices utilized by the courts in DUI cases.

Electronic Fingerprinting Fund - To account for revenues derived from charges for services related to individuals requesting fingerprinting.

Storm Water Management Fund - To account for the operations of the storm water collection system within the County.

Portage County, Ohio
Combining Statement of Fund Net Assets
Nonmajor Enterprise Funds
December 31, 2009

	Freedom Secondary Railroad	SCRAM	Electronic Fingerprinting
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$33,996	\$205,876	\$24,107
Receivables:			
Accounts	0	0	0
<i>Total Current Assets</i>	<u>33,996</u>	<u>205,876</u>	<u>24,107</u>
<i>Noncurrent Assets:</i>			
Capital Assets:			
Nondepreciable Capital Assets	71,401	0	0
Depreciable Capital Assets, Net	149,553	0	0
<i>Total Noncurrent Assets</i>	<u>220,954</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u>254,950</u>	<u>205,876</u>	<u>24,107</u>
Liabilities			
<i>Current Liabilities:</i>			
Accounts Payable	0	17,017	0
Accrued Wages	0	2,020	0
Intergovernmental Payable	0	311	1,488
Interfund Payable	0	1,261	0
Intergovernmental Loans Payable	12,466	0	0
<i>Total Current Liabilities</i>	<u>12,466</u>	<u>20,609</u>	<u>1,488</u>
<i>Long-Term Liabilities:</i>			
Intergovernmental Loans Payable	182,414	0	0
<i>Total Liabilities</i>	<u>194,880</u>	<u>20,609</u>	<u>1,488</u>
Net Assets			
Invested in Capital Assets, Net of Related Debt	26,074	0	0
Unrestricted	33,996	185,267	22,619
<i>Total Net Assets</i>	<u>\$60,070</u>	<u>\$185,267</u>	<u>\$22,619</u>

Storm Water Management	Total Nonmajor Enterprise Funds
\$46,336	\$310,315
<u>734,468</u>	<u>734,468</u>
<u>780,804</u>	<u>1,044,783</u>
0	71,401
<u>0</u>	<u>149,553</u>
<u>0</u>	<u>220,954</u>
<u>780,804</u>	<u>1,265,737</u>
970	17,987
455	2,475
70	1,869
225,131	226,392
<u>0</u>	<u>12,466</u>
226,626	261,189
<u>0</u>	<u>182,414</u>
<u>226,626</u>	<u>443,603</u>
0	26,074
<u>554,178</u>	<u>796,060</u>
<u>\$554,178</u>	<u>\$822,134</u>

Portage County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Assets
Nonmajor Enterprise Funds
For the Year Ended December 31, 2009*

	Freedom Secondary Railroad	SCRAM	Electronic Fingerprinting
Operating Revenues			
Charges for Services	\$880	\$273,915	\$25,726
Other	4,070	0	0
<i>Total Operating Revenues</i>	<u>4,950</u>	<u>273,915</u>	<u>25,726</u>
Operating Expenses			
Personal Services	0	53,621	0
Materials and Supplies	0	0	20
Contractual Services	0	196,207	21,824
Depreciation and Amortization	4,751	0	0
<i>Total Operating Expenses</i>	<u>4,751</u>	<u>249,828</u>	<u>21,844</u>
<i>Change in Net Assets</i>	199	24,087	3,882
<i>Net Assets Beginning of Year</i>	<u>59,871</u>	<u>161,180</u>	<u>18,737</u>
<i>Net Assets End of Year</i>	<u><u>\$60,070</u></u>	<u><u>\$185,267</u></u>	<u><u>\$22,619</u></u>

Storm Water Management	Total Nonmajor Enterprise Funds
\$734,468	\$1,034,989
0	4,070
<u>734,468</u>	<u>1,039,059</u>
9,286	62,907
0	20
171,004	389,035
0	4,751
<u>180,290</u>	<u>456,713</u>
554,178	582,346
0	239,788
<u>\$554,178</u>	<u>\$822,134</u>

Portage County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2009

	Freedom Secondary Railroad	SCRAM	Electronic Fingerprinting
<i>Increase in Cash and Cash Equivalents</i>			
Cash Flows from Operating Activities			
Cash Received from Customers	\$880	\$273,915	\$25,726
Other Cash Receipts	4,070	0	0
Cash Payments to Employees for Services	0	(51,991)	0
Cash Payments for Goods and Services	0	(198,524)	(20,356)
<i>Net Cash Provided by (Used for) Operating Activities</i>	4,950	23,400	5,370
Cash Flows from Noncapital Financing Activities			
Advances In	0	0	0
<i>Net Increase in Cash and Cash Equivalents</i>	4,950	23,400	5,370
<i>Cash and Cash Equivalents Beginning of Year</i>	29,046	182,476	18,737
<i>Cash and Cash Equivalents End of Year</i>	<u>\$33,996</u>	<u>\$205,876</u>	<u>\$24,107</u>
Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities			
Operating Income	\$199	\$24,087	\$3,882
Adjustments:			
Depreciation	4,751	0	0
Increase in Assets:			
Accounts Receivable	0	0	0
Increase (Decrease) in Liabilities:			
Accounts Payable	0	(1,528)	0
Accrued Wages	0	320	0
Interfund Payable	0	472	0
Intergovernmental Payable	0	49	1,488
<i>Total Adjustments</i>	4,751	(687)	1,488
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$4,950</u>	<u>\$23,400</u>	<u>\$5,370</u>

Storm Water Management	Total Nonmajor Enterprise Funds
\$0	\$300,521
0	4,070
(8,630)	(60,621)
<u>(170,034)</u>	<u>(388,914)</u>
(178,664)	(144,944)
<u>225,000</u>	<u>225,000</u>
46,336	80,056
<u>0</u>	<u>230,259</u>
<u>\$46,336</u>	<u>\$310,315</u>
<u>\$554,178</u>	<u>\$582,346</u>
0	4,751
(734,468)	(734,468)
970	(558)
455	775
131	603
<u>70</u>	<u>1,607</u>
<u>(732,842)</u>	<u>(727,290)</u>
<u>(\$178,664)</u>	<u>(\$144,944)</u>

Combining Statements - 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.

Central Services Fund - To account for purchasing supplies, general printing, and vehicle maintenance services provided to various County departments and other governmental units. Users are billed for costs incurred.

Health Benefits Fund - To account for revenues used to provide health benefits to employees.

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

Portage County, Ohio
Combining Statement of Fund Net Assets
Internal Service Funds
December 31, 2009

	Central Services	Health Benefits	Workers' Compensation	Total
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$370,468	\$7,589,775	\$4,740,678	\$12,700,921
Materials and Supplies Inventory	45,192	0	0	45,192
Interfund Receivable	144,336	454,839	828,410	1,427,585
<i>Total Current Assets</i>	<u>559,996</u>	<u>8,044,614</u>	<u>5,569,088</u>	<u>14,173,698</u>
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	64,070	0	0	64,070
Depreciable Capital Assets, Net	102,077	0	0	102,077
<i>Total Noncurrent Assets</i>	<u>166,147</u>	<u>0</u>	<u>0</u>	<u>166,147</u>
<i>Total Assets</i>	<u>726,143</u>	<u>8,044,614</u>	<u>5,569,088</u>	<u>14,339,845</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	91,777	338,778	0	430,555
Accrued Wages	18,211	4,082	3,375	25,668
Intergovernmental Payable	2,755	823	810,423	814,001
Interfund Payable	35,875	3,215	1,631	40,721
Compensated Absences Payable	30,821	0	0	30,821
Claims Payable	0	1,277,798	248,717	1,526,515
<i>Total Current Liabilities</i>	<u>179,439</u>	<u>1,624,696</u>	<u>1,064,146</u>	<u>2,868,281</u>
<i>Long-Term Liabilities:</i>				
Compensated Absences Payable	21,417	0	0	21,417
Claims Payable	0	0	1,207,882	1,207,882
<i>Total Long-Term Liabilities</i>	<u>21,417</u>	<u>0</u>	<u>1,207,882</u>	<u>1,229,299</u>
<i>Total Liabilities</i>	<u>200,856</u>	<u>1,624,696</u>	<u>2,272,028</u>	<u>4,097,580</u>
Net Assets				
Invested in Capital Assets	166,147	0	0	166,147
Unrestricted	359,140	6,419,918	3,297,060	10,076,118
<i>Total Net Assets</i>	<u>\$525,287</u>	<u>\$6,419,918</u>	<u>\$3,297,060</u>	<u>\$10,242,265</u>

Portage County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2009*

	<u>Central Services</u>	<u>Health Benefits</u>	<u>Workers' Compensation</u>	<u>Total</u>
Operating Revenues				
Charges for Services	\$2,545,222	\$10,165,213	\$891,578	\$13,602,013
Operating Expenses				
Personal Services	481,093	116,616	83,323	681,032
Materials and Supplies	522,145	3,453	15,263	540,861
Contractual Services	1,433,569	1,920,252	846,153	4,199,974
Depreciation	11,066	0	0	11,066
Claims	0	8,571,600	248,717	8,820,317
Change in Worker's Compensation Estimate	0	0	(525,362)	(525,362)
Other	0	148	0	148
<i>Total Operating Expenses</i>	<u>2,447,873</u>	<u>10,612,069</u>	<u>668,094</u>	<u>13,728,036</u>
<i>Operating Income (Loss)</i>	97,349	(446,856)	223,484	(126,023)
Non-Operating Revenues				
Operating Grants	16,715	0	0	16,715
<i>Change in Net Assets</i>	114,064	(446,856)	223,484	(109,308)
<i>Net Assets Beginning of Year</i>	<u>411,223</u>	<u>6,866,774</u>	<u>3,073,576</u>	<u>10,351,573</u>
<i>Net Assets End of Year</i>	<u><u>\$525,287</u></u>	<u><u>\$6,419,918</u></u>	<u><u>\$3,297,060</u></u>	<u><u>\$10,242,265</u></u>

Portage County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2009

	Central Services	Health Benefits	Workers' Compensation	Total
<i>Increase (Decrease) in Cash and Cash Equivalents</i>				
Cash Flows from Operating Activities				
Cash Received from Interfund Services Provided	\$2,696,774	\$10,112,945	\$1,165,324	\$13,975,043
Cash Payments to Employees for Services	(478,283)	(116,537)	(83,624)	(678,444)
Cash Payments for Goods and Services	(2,107,938)	(1,631,627)	(924,961)	(4,664,526)
Cash Payments for Claims	0	(8,087,967)	(510,433)	(8,598,400)
Other Cash Payments	0	(148)	0	(148)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>110,553</u>	<u>276,666</u>	<u>(353,694)</u>	<u>33,525</u>
Cash Flows from Noncapital Financing Activities				
Operating Grants Received	16,715	0	0	16,715
Advances Out	(50,000)	0	0	(50,000)
<i>Net Cash Used for Noncapital Financing Activities</i>	<u>(33,285)</u>	<u>0</u>	<u>0</u>	<u>(33,285)</u>
Cash Flows from Capital and Related Financing Activities				
Payments for Capital Acquisitions	(24,034)	0	0	(24,034)
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	53,234	276,666	(353,694)	(23,794)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>317,234</u>	<u>7,313,109</u>	<u>5,094,372</u>	<u>12,724,715</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$370,468</u></u>	<u><u>\$7,589,775</u></u>	<u><u>\$4,740,678</u></u>	<u><u>\$12,700,921</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	<u>\$97,349</u>	<u>(\$446,856)</u>	<u>\$223,484</u>	<u>(\$126,023)</u>
Adjustments:				
Depreciation and Amortization	11,066	0	0	11,066
(Increase) Decrease in Assets:				
Materials and Supplies Inventory	7,351	0	0	7,351
Interfund Receivable	151,552	(52,268)	273,746	373,030
Increase (Decrease) in Liabilities:				
Accounts Payable	(159,575)	292,168	(3,825)	128,768
Accrued Wages	2,500	(280)	13	2,233
Compensated Absences Payable	13	0	0	13
Interfund Payable	(84)	402	(316)	2
Intergovernmental Payable	381	(133)	(59,718)	(59,470)
Claims Payable	0	483,633	(787,078)	(303,445)
<i>Total Adjustments</i>	<u>13,204</u>	<u>723,522</u>	<u>(577,178)</u>	<u>159,548</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u><u>\$110,553</u></u>	<u><u>\$276,666</u></u>	<u><u>(\$353,694)</u></u>	<u><u>\$33,525</u></u>

Combining Statements - Fiduciary Funds

Fiduciary Funds

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

Private Purpose Trust Funds

McIntosh Bequest Fund - To account for \$1,000 in principal with earnings expended to purchase flags for the townships located within the County.

Rodman Bequest Fund - To account for \$2,500 in principal with earnings expended to benefit children in a detention center located within the County.

Agency Funds

Undivided Payroll Fund - To account for net payroll, payroll taxes and other related payroll deductions accumulated from all County funds for distribution to employees, other governmental units and private organizations.

Undivided Estate Tax Fund - To account for collection of first and second half estate taxes which are distributed to the State and to certain local governments according to applicable State laws.

Undivided General Property Tax Fund - To account for the collection of real estate taxes and special assessments collected from real estate owners. These taxes and special assessments are periodically apportioned to the County and to local governments in the County.

District Board of Health Fund - To account for revenues and expenditures for the Board of Health for which the County Auditor serves as fiscal agent.

Parks Fund - To account for grants, donations, and other revenue sources used to finance park activities and conservation. The County Auditor serves as fiscal agent.

Multi-County Detention Center Fund - To account for funds of the joint venture controlled by the Portage and Geauga County's Commissioners for which the Portage County Auditor is the fiscal agent.

(continued)

Combining Statements - Fiduciary Funds (continued)

Agency Funds (continued)

Other Agency Funds

Undivided Auto
Undivided Fuel
Undivided State and Local Government
Undivided Forfeitures
Undivided Library and Local Government
Undivided Cigarette Licenses
Undivided Wireless 911
Undivided Tax Prepayments
Undivided Public Housing
Undivided Deposit/Investment
Undivided Housing Trust
Undivided Indigent
Building Fee Assessment
Ohio Election Commission
Family and Children First Council
Regional Planning Commission
Soil and Water
Inmate
Court
Law Library

Portage County, Ohio
Combining Statement of Fiduciary Net Assets
Private Purpose Trust Funds
December 31, 2009

	McIntosh Bequest	Rodman Bequest	Totals
Assets			
Equity in Pooled Cash and Cash Equivalents	\$1,123	\$7,936	\$9,059
Liabilities	<u>0</u>	<u>0</u>	<u>0</u>
Net Assets			
Held in Trust for Flags	1,000	0	1,000
Held in Trust for Children Detention Center	0	2,500	2,500
Unrestricted	<u>123</u>	<u>5,436</u>	<u>5,559</u>
<i>Total Net Assets</i>	<u><u>\$1,123</u></u>	<u><u>\$7,936</u></u>	<u><u>\$9,059</u></u>

Portage County, Ohio
Combining Statement of Changes in Fiduciary Net Assets
Private Purpose Trust Funds
For the Year Ended December 31, 2009

	McIntosh Bequest	Rodman Bequest	Totals
Additions			
Interest	\$34	\$240	\$274
Deductions	<u>0</u>	<u>0</u>	<u>0</u>
<i>Change in Net Assets</i>	34	240	274
<i>Net Assets Beginning of Year</i>	<u>1,089</u>	<u>7,696</u>	<u>8,785</u>
<i>Net Assets End of Year</i>	<u><u>\$1,123</u></u>	<u><u>\$7,936</u></u>	<u><u>\$9,059</u></u>

Portage County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2009

	Beginning Balance 12/31/08	Additions	Deductions	Ending Balance 12/31/09
<i>Undivided Auto</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,055,904	\$2,055,904	\$0
Intergovernmental Receivable	479,361	488,453	479,361	488,453
<i>Total Assets</i>	<u>\$479,361</u>	<u>\$2,544,357</u>	<u>\$2,535,265</u>	<u>\$488,453</u>
Liabilities				
Intergovernmental Payable	\$479,361	\$1,576,543	\$1,567,451	\$488,453
 <i>Undivided Fuel</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,608,337	\$1,608,337	\$0
Intergovernmental Receivable	815,124	800,891	815,124	800,891
<i>Total Assets</i>	<u>\$815,124</u>	<u>\$2,409,228</u>	<u>\$2,423,461</u>	<u>\$800,891</u>
Liabilities				
Intergovernmental Payable	\$815,124	\$793,213	\$807,446	\$800,891
 <i>Undivided Payroll</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$450,920	\$11,493,538	\$11,498,365	\$446,093
Liabilities				
Intergovernmental Payable	\$450,920	\$446,093	\$450,920	\$446,093
Payroll Withholdings	0	11,944,458	11,944,458	0
<i>Total Liabilities</i>	<u>\$450,920</u>	<u>\$12,390,551</u>	<u>\$12,395,378</u>	<u>\$446,093</u>

(continued)

Portage County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2009

	Beginning Balance 12/31/08	Additions	Deductions	Ending Balance 12/31/09
<i>Undivided State and Local Government</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$6,190,896	\$6,190,896	\$0
Intergovernmental Receivable	2,239,105	2,024,437	2,239,105	2,024,437
<i>Total Assets</i>	<u>\$2,239,105</u>	<u>\$8,215,333</u>	<u>\$8,430,001</u>	<u>\$2,024,437</u>
Liabilities				
Intergovernmental Payable	\$2,239,105	\$3,951,791	\$4,166,459	\$2,024,437
 <i>Undivided Forfeitures</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,106	\$0	\$1,637	\$1,469
Liabilities				
Undistributed Assets	\$3,106	\$0	\$1,637	\$1,469
 <i>Undivided Library and Local Government</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$4,437,285	\$4,437,285	\$0
Intergovernmental Receivable	2,799,706	2,246,237	2,799,706	2,246,237
<i>Total Assets</i>	<u>\$2,799,706</u>	<u>\$6,683,522</u>	<u>\$7,236,991</u>	<u>\$2,246,237</u>
Liabilities				
Intergovernmental Payable	\$2,799,706	\$1,637,579	\$2,191,048	\$2,246,237
 <i>Undivided Cigarette Licenses</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$14	\$4,077	\$4,048	\$43
Liabilities				
Intergovernmental Payable	\$14	\$4,077	\$4,048	\$43

(continued)

Portage County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2009

	Beginning Balance 12/31/08	Additions	Deductions	Ending Balance 12/31/09
<i>Undivided Wireless 911</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$373,069	\$373,069	\$0
Intergovernmental Receivable	104,691	88,103	104,691	88,103
<i>Total Assets</i>	<u>\$104,691</u>	<u>\$461,172</u>	<u>\$477,760</u>	<u>\$88,103</u>
Liabilities				
Intergovernmental Payable	<u>\$104,691</u>	<u>\$461,172</u>	<u>\$477,760</u>	<u>\$88,103</u>
 <i>Undivided Estate Tax</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$865,330</u>	<u>\$2,227,012</u>	<u>\$1,929,008</u>	<u>\$1,163,334</u>
Liabilities				
Intergovernmental Payable	<u>\$865,330</u>	<u>\$2,227,012</u>	<u>\$1,929,008</u>	<u>\$1,163,334</u>
 <i>Undivided Tax Prepayments</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$868,572</u>	<u>\$2,630,642</u>	<u>\$2,660,094</u>	<u>\$839,120</u>
Liabilities				
Undistributed Assets	<u>\$868,572</u>	<u>\$2,630,642</u>	<u>\$2,660,094</u>	<u>\$839,120</u>
 <i>Undivided General Property Tax</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,475,812	\$171,580,161	\$172,243,983	\$4,811,990
Property Taxes Receivable	177,282,844	173,938,827	177,282,844	173,938,827
Special Assessment Receivable	4,081,166	3,996,878	4,081,166	3,996,878
<i>Total Assets</i>	<u>\$186,839,822</u>	<u>\$349,515,866</u>	<u>\$353,607,993</u>	<u>\$182,747,695</u>
Liabilities				
Intergovernmental Payable	<u>\$186,839,822</u>	<u>\$349,515,866</u>	<u>\$353,607,993</u>	<u>\$182,747,695</u>

(continued)

Portage County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2009

	Beginning Balance 12/31/08	Additions	Deductions	Ending Balance 12/31/09
<i>Undivided Public Housing</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$26,891	\$26,891	\$0
Liabilities				
Intergovernmental Payable	\$0	\$26,891	\$26,891	\$0
 <i>Undivided Deposit/Investment</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,262,775	\$3,262,775	\$0
Liabilities				
Intergovernmental Payable	\$0	\$3,262,775	\$3,262,775	\$0
 <i>Undivided Housing Trust</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$104,512	\$572,281	\$535,276	\$141,517
Liabilities				
Undistributed Assets	\$104,512	\$572,281	\$535,276	\$141,517
 <i>Undivided Indigent</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$235	\$53,508	\$53,425	\$318
Intergovernmental Receivable	3,308	4,227	3,308	4,227
<i>Total Assets</i>	<u>\$3,543</u>	<u>\$57,735</u>	<u>\$56,733</u>	<u>\$4,545</u>
Liabilities				
Undistributed Assets	<u>\$3,543</u>	<u>\$57,735</u>	<u>\$56,733</u>	<u>\$4,545</u>

(continued)

Portage County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2009

	Beginning Balance 12/31/08	Additions	Deductions	Ending Balance 12/31/09
<i>Building Fee Assessment</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,335	\$4,680	\$4,745	\$3,270
Liabilities				
Deposits Held and Due to Others	\$3,335	\$4,680	\$4,745	\$3,270
 <i>Ohio Election Commission</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5	\$4,650	\$4,605	\$50
Liabilities				
Deposits Held and Due to Others	\$5	\$4,650	\$4,605	\$50
 <i>District Board of Health</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$481,681	\$2,155,386	\$2,130,692	\$506,375
Liabilities				
Undistributed Assets	\$481,681	\$2,155,386	\$2,130,692	\$506,375
 <i>Family and Children First Council</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$67,470	\$71,880	\$71,428	\$67,922
Liabilities				
Undistributed Assets	\$67,470	\$71,880	\$71,428	\$67,922

(continued)

Portage County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2009

	Beginning Balance 12/31/08	Additions	Deductions	Ending Balance 12/31/09
Regional Planning Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10,828	\$452,574	\$446,389	\$17,013
Intergovernmental Receivable	344,807	0	31,774	313,033
<i>Total Assets</i>	<u>\$355,635</u>	<u>\$452,574</u>	<u>\$478,163</u>	<u>\$330,046</u>
Liabilities				
Undistributed Assets	\$10,828	\$452,574	\$446,389	\$17,013
Loans Payable	344,807	0	31,774	313,033
<i>Total Liabilities</i>	<u>\$355,635</u>	<u>\$452,574</u>	<u>\$478,163</u>	<u>\$330,046</u>
Parks				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$111,134	\$2,993,115	\$2,977,026	\$127,223
Intergovernmental Receivable	217,000	0	150,000	67,000
<i>Total Assets</i>	<u>\$328,134</u>	<u>\$2,993,115</u>	<u>\$3,127,026</u>	<u>\$194,223</u>
Liabilities				
Undistributed Assets	\$111,134	\$2,993,115	\$2,977,026	\$127,223
Loan Payable	217,000	0	150,000	67,000
<i>Total Liabilities</i>	<u>\$328,134</u>	<u>\$2,993,115</u>	<u>\$3,127,026</u>	<u>\$194,223</u>
Soil and Water				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$65,602	\$215,543	\$230,066	\$51,079
Liabilities				
Undistributed Assets	\$65,602	\$215,543	\$230,066	\$51,079
Multi-County Detention Center				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$586,238	\$2,481,765	\$2,411,272	\$656,731
Liabilities				
Undistributed Assets	\$586,238	\$2,481,765	\$2,411,272	\$656,731

(continued)

Portage County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2009

	Beginning Balance 12/31/08	Additions	Deductions	Ending Balance 12/31/09
<i>Inmate</i>				
Assets				
Cash and Cash Equivalents				
In Segregated Accounts	\$22,504	\$226,432	\$244,052	\$4,884
Liabilities				
Deposits Held and Due to Others	\$22,504	\$226,432	\$244,052	\$4,884
<i>Court</i>				
Assets				
Cash and Cash Equivalents				
In Segregated Accounts	\$2,615,843	\$39,783,163	\$40,876,129	\$1,522,877
Liabilities				
Deposits Held and Due to Others	\$2,615,843	\$39,783,163	\$40,876,129	\$1,522,877
<i>Law Library</i>				
Assets				
Equity in Pooled Cash and				
Cash Equivalents	\$0	\$434,924	\$434,924	\$0
Intergovernmental Receivable	35,339	33,754	35,339	33,754
<i>Total Assets</i>	\$35,339	\$468,678	\$470,263	\$33,754
Liabilities				
Undistributed Assets	\$35,339	\$468,678	\$470,263	\$33,754

(continued)

Portage County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2009

	Beginning Balance 12/31/08	Additions	Deductions	Ending Balance 12/31/09
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,094,794	\$215,330,893	\$215,592,140	\$8,833,547
Cash and Cash Equivalents In Segregated Accounts	2,638,347	40,009,595	41,120,181	1,527,761
Intergovernmental Receivable	7,038,441	5,686,102	6,658,408	6,066,135
Property Taxes Receivable	177,282,844	173,938,827	177,282,844	173,938,827
Special Assessment Receivable	4,081,166	3,996,878	4,081,166	3,996,878
Total Assets	\$200,135,592	\$438,962,295	\$444,734,739	\$194,363,148
Liabilities				
Intergovernmental Payable	\$194,594,073	\$363,903,012	\$368,491,799	\$190,005,286
Undistributed Assets	2,338,025	12,099,599	11,990,876	2,446,748
Payroll Withholdings	0	11,944,458	11,944,458	0
Loan Payable	561,807	0	181,774	380,033
Deposits Held and Due to Others	2,641,687	40,018,925	41,129,531	1,531,081
Total Liabilities	\$200,135,592	\$427,965,994	\$433,738,438	\$194,363,148

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

Portage 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, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$4,860,549	\$4,619,413	\$4,619,415	\$2
Permissive Sales Tax	13,900,000	14,300,000	14,424,029	124,029
Intergovernmental	4,353,709	4,276,511	4,314,966	38,455
Interest	3,010,208	3,008,532	3,109,299	100,767
Licenses and Permits	9,200	6,748	7,108	360
Fines and Forfeitures	1,150,000	1,104,000	1,111,082	7,082
Rentals and Royalties	449,229	460,894	481,497	20,603
Charges for Services	7,095,499	6,393,876	6,891,147	497,271
Contributions and Donations	0	0	360	360
Other	69,526	176,533	311,214	134,681
<i>Total Revenues</i>	<u>34,897,920</u>	<u>34,346,507</u>	<u>35,270,117</u>	<u>923,610</u>
Expenditures				
Current:				
General Government - Legislative and Executive:				
Legislative and Executive:				
Commissioners:				
Personal Services				
Salaries	543,351	540,551	535,521	5,030
Fringe Benefits	180,560	197,682	197,637	45
Materials and Supplies	57,875	55,899	37,245	18,654
Contractual Services	232,300	221,331	115,194	106,137
Other	35,000	20,500	15,399	5,101
Total Commissioners	<u>1,049,086</u>	<u>1,035,963</u>	<u>900,996</u>	<u>134,967</u>
Commissioners: Other				
Contractual Services	3,545,041	3,850,712	3,641,629	209,083
Other	223,159	170,869	127,472	43,397
Total Commissioners: Other	<u>3,768,200</u>	<u>4,021,581</u>	<u>3,769,101</u>	<u>252,480</u>
Budget Management:				
Personal Services				
Salaries	138,239	138,239	132,962	5,277
Fringe Benefits	36,818	37,130	36,324	806
Materials and Supplies	1,500	1,600	1,558	42
Contractual Services	37,520	37,420	10,255	27,165
Total Budget Management	<u>\$214,077</u>	<u>\$214,389</u>	<u>\$181,099</u>	<u>\$33,290</u>

(continued)

Portage 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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Building Security:				
Personal Services				
Salaries	\$78,000	\$83,203	\$83,193	\$10
Fringe Benefits	15,031	15,887	15,885	2
Materials and Supplies	5,523	12,155	12,093	62
Contractual Services	13,900	17,500	17,295	205
Total Building Security	112,454	128,745	128,466	279
Building Maintenance:				
Personal Services				
Salaries	402,099	385,111	382,413	2,698
Fringe Benefits	176,157	196,408	196,259	149
Materials and Supplies	157,958	157,958	139,680	18,278
Contractual Services	1,623,716	1,703,716	1,669,905	33,811
Other	500	500	53	447
Total Building Maintenance	2,360,430	2,443,693	2,388,310	55,383
Microfilm:				
Personal Services				
Salaries	64,315	64,315	64,314	1
Fringe Benefits	33,580	33,768	33,717	51
Materials and Supplies	5,000	3,500	1,796	1,704
Contractual Services	6,300	7,800	6,971	829
Total Microfilm	109,195	109,383	106,798	2,585
Human Resources:				
Personal Services				
Salaries	63,130	63,444	63,444	0
Fringe Benefits	16,143	15,914	15,889	25
Materials and Supplies	6,269	7,769	7,478	291
Contractual Services	44,642	43,057	26,094	16,963
Total Human Resources	130,184	130,184	112,905	17,279
Economic Development:				
Personal Services				
Salaries	185,140	185,140	114,433	70,707
Fringe Benefits	68,040	68,040	34,192	33,848
Materials and Supplies	36,454	36,454	21,145	15,309
Contractual Services	98,231	98,231	57,400	40,831
Capital Outlay	5,851	5,851	5,851	0
Total Economic Development	\$393,716	\$393,716	\$233,021	\$160,695

(continued)

Portage 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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Auditor-Finance and Report Management:				
Personal Services				
Salaries	\$415,074	\$414,278	\$413,525	\$753
Fringe Benefits	138,483	144,104	144,095	9
Materials and Supplies	23,813	23,813	16,273	7,540
Contractual Services	32,912	30,628	27,991	2,637
Total Auditor-Finance and Report Management	610,282	612,823	601,884	10,939
Auditor-Personal Property:				
Personal Services				
Contractual Services	2,164	2,164	1,096	1,068
Auditor-Real Property:				
Personal Services				
Salaries	66,192	66,247	66,217	30
Fringe Benefits	24,867	22,659	22,657	2
Materials and Supplies	8,362	6,362	5,292	1,070
Contractual Services	33,165	32,210	29,298	2,912
Total Auditor-Real Property	132,586	127,478	123,464	4,014
Auditor-Tax Settlement:				
Personal Services				
Salaries	7,738	7,738	7,738	0
Fringe Benefits	1,353	1,375	1,374	1
Total Auditor-Tax Settlement	9,091	9,113	9,112	1
Auditor-Weights and Measurers:				
Personal Services				
Salaries	34,216	34,217	34,217	0
Fringe Benefits	5,935	6,057	6,057	0
Materials and Supplies	3,000	2,000	1,778	222
Contractual Services	4,420	4,420	2,875	1,545
Total Auditor-Weights and Measurers	47,571	46,694	44,927	1,767
Auditor-Budget Commission:				
Personal Services				
Salaries	53,898	53,898	53,892	6
Fringe Benefits	13,844	14,052	14,028	24
Materials and Supplies	750	2,250	2,055	195
Contractual Services	8,487	7,099	4,750	2,349
Total Auditor-Budget Commission	\$76,979	\$77,299	\$74,725	\$2,574

(continued)

Portage 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, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Data Processing Board:				
Personal Services				
Salaries	\$346,035	\$349,185	\$349,182	\$3
Fringe Benefits	140,537	141,795	141,792	3
Materials and Supplies	12,869	12,010	11,988	22
Contractual Services	277,757	323,447	321,567	1,880
Total Data Processing Board	777,198	826,437	824,529	1,908
Treasurer:				
Personal Services				
Salaries	278,944	279,734	279,403	331
Fringe Benefits	107,710	108,594	108,507	87
Materials and Supplies	8,395	7,595	6,484	1,111
Contractual Services	99,443	99,243	93,146	6,097
Total Treasurer	494,492	495,166	487,540	7,626
Prosecutor General Administration:				
Personal Services				
Salaries	1,360,058	1,350,058	1,299,863	50,195
Fringe Benefits	467,837	470,777	448,807	21,970
Materials and Supplies	41,068	54,068	51,193	2,875
Contractual Services	189,433	186,433	171,871	14,562
Total Prosecutor General Administration	2,058,396	2,061,336	1,971,734	89,602
Prosecutor Support:				
Personal Services				
Salaries	79,561	79,561	79,560	1
Fringe Benefits	29,723	29,953	29,925	28
Contractual Services	8,407	22,007	20,985	1,022
Total Prosecutor Support	117,691	131,521	130,470	1,051
Prosecutor Child Support:				
Personal Services				
Salaries	100,308	129,678	129,565	113
Fringe Benefits	40,349	51,001	50,797	204
Total Prosecutor Child Support	\$140,657	\$180,679	\$180,362	\$317

(continued)

Portage 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, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Recorder:				
Personal Services				
Salaries	\$191,713	\$191,713	\$187,711	\$4,002
Fringe Benefits	78,627	79,040	78,325	715
Materials and Supplies	5,000	4,700	1,954	2,746
Contractual Services	12,400	12,700	7,313	5,387
Total Recorder	287,740	288,153	275,303	12,850
Board of Elections				
Personal Services				
Salaries	706,888	752,749	695,559	57,190
Fringe Benefits	193,908	200,370	198,856	1,514
Materials and Supplies	59,000	57,357	43,979	13,378
Contractual Services	280,620	282,263	207,684	74,579
Other	15,000	8,500	6,040	2,460
Total Board of Elections	1,255,416	1,301,239	1,152,118	149,121
Unclaimed Monies:				
Contractual Services	150,000	320,000	0	320,000
Other	70,000	80,196	51,265	28,931
Total Unclaimed Monies	220,000	400,196	51,265	348,931
Total General Government - Legislative and Executive	14,367,605	15,037,952	13,749,225	1,288,727
General Government - Judicial:				
Public Defender:				
Personal Services				
Salaries	466,238	469,298	469,296	2
Fringe Benefits	184,337	185,749	185,549	200
Materials and Supplies	7,429	7,429	5,166	2,263
Contractual Services	79,093	111,087	105,506	5,581
Total Public Defender	737,097	773,563	765,517	8,046
Clerk of Courts Common Pleas:				
Personal Services				
Salaries	510,367	521,587	514,661	6,926
Fringe Benefits	222,701	247,790	246,662	1,128
Materials and Supplies	21,388	33,798	33,241	557
Contractual Services	138,700	128,131	126,105	2,026
Total Clerk of Courts Common Pleas	\$893,156	\$931,306	\$920,669	\$10,637

(continued)

Portage 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, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Clerk of Courts Civil and Criminal:				
Personal Services				
Salaries	\$937,818	\$895,997	\$882,773	\$13,224
Fringe Benefits	400,873	407,069	402,723	4,346
Materials and Supplies	60,712	89,977	89,784	193
Contractual Services	174,750	174,465	167,917	6,548
Total Clerk of Courts Civil and Criminal	1,574,153	1,567,508	1,543,197	24,311
Court of Appeals:				
Contractual Services	99,807	99,807	73,576	26,231
Municipal Court:				
Personal Services				
Salaries	728,862	731,462	708,592	22,870
Fringe Benefits	251,936	252,427	248,216	4,211
Materials and Supplies	16,756	16,756	14,203	2,553
Contractual Services	123,425	123,425	102,870	20,555
Total Municipal Court	1,120,979	1,124,070	1,073,881	50,189
Common Pleas Court:				
Personal Services				
Salaries	641,904	645,804	645,533	271
Fringe Benefits	239,092	236,423	236,148	275
Materials and Supplies	17,975	17,509	13,846	3,663
Contractual Services	90,465	103,643	85,609	18,034
Total Common Pleas Court	989,436	1,003,379	981,136	22,243
Jury Commission:				
Personal Services				
Salaries	3,000	3,000	3,000	0
Fringe Benefits	524	533	533	0
Contractual Services	1,800	1,800	933	867
Total Jury Commission	5,324	5,333	4,466	867
Domestic Relations:				
Personal Services				
Salaries	368,600	368,600	367,885	715
Fringe Benefits	132,122	133,318	133,122	196
Materials and Supplies	25,164	25,164	18,611	6,553
Contractual Services	61,213	61,213	38,983	22,230
Total Domestic Relations	\$587,099	\$588,295	\$558,601	\$29,694

(continued)

Portage 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, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Probate Court:				
Personal Services				
Salaries	\$509,385	\$519,490	\$508,490	\$11,000
Fringe Benefits	212,899	214,769	213,664	1,105
Materials and Supplies	18,395	19,170	17,263	1,907
Contractual Services	42,160	41,385	31,236	10,149
Capital Outlay	9,607	9,607	9,607	0
Total Probate Court	792,446	804,421	780,260	24,161
Juvenile Court:				
Personal Services				
Salaries	617,399	617,399	605,002	12,397
Fringe Benefits	257,394	261,419	259,092	2,327
Materials and Supplies	23,134	25,634	19,368	6,266
Contractual Services	1,897,701	1,895,201	1,629,055	266,146
Capital Outlay	14,474	14,474	14,474	0
Total Juvenile Court	2,810,102	2,814,127	2,526,991	287,136
Total General Government - Judicial	9,609,599	9,711,809	9,228,294	483,515
Public Safety:				
Building Regulations and Inspections:				
Personal Services				
Salaries	457,026	457,026	429,471	27,555
Fringe Benefits	192,389	195,174	188,396	6,778
Materials and Supplies	17,182	17,182	13,694	3,488
Contractual Services	83,671	83,671	46,499	37,172
Total Building Regulations and Inspections	750,268	753,053	678,060	74,993
Juvenile Probation:				
Personal Services				
Salaries	207,831	207,831	196,752	11,079
Fringe Benefits	74,943	75,539	73,301	2,238
Materials and Supplies	8,959	8,959	2,683	6,276
Contractual Services	36,000	36,000	16,108	19,892
Total Juvenile Probation	\$327,733	\$328,329	\$288,844	\$39,485

(continued)

Portage 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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Adult Probation:				
Personal Services				
Salaries	\$777,764	\$771,996	\$747,068	\$24,928
Fringe Benefits	298,388	318,215	293,804	24,411
Materials and Supplies	57,128	47,384	39,824	7,560
Contractual Services	75,800	71,550	47,754	23,796
Capital Outlay	0	7,068	7,068	0
Total Adult Probation	1,209,080	1,216,213	1,135,518	80,695
Coroner:				
Personal Services				
Salaries	169,803	169,807	169,805	2
Fringe Benefits	63,929	64,460	64,378	82
Materials and Supplies	7,200	7,200	6,385	815
Contractual Services	93,643	113,643	104,552	9,091
Total Coroner	334,575	355,110	345,120	9,990
Sheriff General Administration:				
Personal Services				
Salaries	438,933	507,933	506,244	1,689
Fringe Benefits	165,402	168,783	167,673	1,110
Materials and Supplies	137,979	202,015	190,674	11,341
Contractual Services	561,500	635,150	626,372	8,778
Capital Outlay	20,000	89,258	89,258	0
Total Sheriff General Administration	1,323,814	1,603,139	1,580,221	22,918
Sheriff Children Services:				
Personal Services				
Salaries	0	118,584	97,517	21,067
Fringe Benefits	0	46,243	33,462	12,781
Materials and Supplies	0	2,000	1,276	724
Total Sheriff Children Services	0	166,827	132,255	34,572
Sheriff Corrections:				
Personal Services				
Salaries	2,833,579	2,947,265	2,944,318	2,947
Fringe Benefits	1,084,870	1,112,772	1,110,751	2,021
Materials and Supplies	367,870	400,370	394,776	5,594
Contractual Services	1,066,550	1,130,024	1,119,872	10,152
Total Sheriff Corrections	\$5,352,869	\$5,590,431	\$5,569,717	\$20,714

(continued)

Portage 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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Sheriff Detective Bureau:				
Personal Services				
Salaries	\$466,162	\$516,319	\$514,426	\$1,893
Fringe Benefits	200,593	223,697	222,440	1,257
Total Sheriff Detective Bureau	666,755	740,016	736,866	3,150
Sheriff Road Deputies:				
Personal Services				
Salaries	2,301,287	2,213,652	2,203,647	10,005
Fringe Benefits	827,807	728,717	722,368	6,349
Total Sheriff Road Deputies	3,129,094	2,942,369	2,926,015	16,354
Sheriff Dispatch:				
Personal Services				
Salaries	440,468	470,435	468,216	2,219
Fringe Benefits	150,322	153,502	152,377	1,125
Total Sheriff Dispatch	590,790	623,937	620,593	3,344
Total Public Safety	13,684,978	14,319,424	14,013,209	306,215
Public Works:				
County Engineer Tax Map:				
Personal Services				
Salaries	130,197	130,197	127,171	3,026
Fringe Benefits	60,618	60,940	60,806	134
Materials and Supplies	18,000	18,000	9,175	8,825
Contractual Services	6,688	6,688	3,180	3,508
Total Public Works	215,503	215,825	200,332	15,493
Health:				
Board of Health:				
Contractual Services	18,000	22,000	21,816	184
Human Services:				
Senior Center:				
Personal Services				
Salaries	44,661	44,661	43,620	1,041
Fringe Benefits	12,224	12,315	12,136	179
Materials and Supplies	638	638	541	97
Contractual Services	74,372	98,750	85,693	13,057
Total Senior Center	\$131,895	\$156,364	\$141,990	\$14,374

(continued)

Portage 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, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Veterans Services Commission:				
Personal Services				
Salaries	\$325,921	\$322,921	\$318,836	\$4,085
Fringe Benefits	113,657	117,602	117,447	155
Materials and Supplies	23,200	23,200	18,070	5,130
Contractual Services	415,721	415,721	283,880	131,841
Other	1,000	1,000	746	254
Total Veterans Services Commission	<u>879,499</u>	<u>880,444</u>	<u>738,979</u>	<u>141,465</u>
Total Human Services	<u>1,011,394</u>	<u>1,036,808</u>	<u>880,969</u>	<u>155,839</u>
<i>Total Expenditures</i>	<u>38,907,079</u>	<u>40,343,818</u>	<u>38,093,845</u>	<u>2,249,973</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(4,009,159)</u>	<u>(5,997,311)</u>	<u>(2,823,728)</u>	<u>3,173,583</u>
Other Financing Sources (Uses)				
Advances In	250,122	250,122	351,994	101,872
Advances Out	0	(506,978)	(486,978)	20,000
Transfers Out	(220,330)	(450,173)	(228,961)	221,212
Total Other Financing Sources (Uses)	<u>29,792</u>	<u>(707,029)</u>	<u>(363,945)</u>	<u>343,084</u>
<i>Net Change in Fund Balance</i>	<u>(3,979,367)</u>	<u>(6,704,340)</u>	<u>(3,187,673)</u>	<u>3,516,667</u>
<i>Fund Balance Beginning of Year</i>	3,422,227	6,580,137	6,580,137	0
Prior Year Encumbrances Appropriated	<u>571,721</u>	<u>571,721</u>	<u>571,721</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$14,581</u>	<u>\$447,518</u>	<u>\$3,964,185</u>	<u>\$3,516,667</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Health and Recovery Board Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$3,603,923	\$3,530,599	\$3,423,394	(\$107,205)
Intergovernmental	9,757,653	9,757,653	9,827,764	70,111
Fines and Forfeitures	79,200	103,200	144,488	41,288
Other	10,000	10,000	14,876	4,876
<i>Total Revenues</i>	<u>13,450,776</u>	<u>13,401,452</u>	<u>13,410,522</u>	<u>9,070</u>
Expenditures				
Current:				
Health:				
Mental Health and Recovery:				
Personal Services				
Salaries	367,209	367,209	339,672	27,537
Fringe Benefits	123,229	128,229	124,698	3,531
Materials and Supplies	8,500	8,500	2,943	5,557
Contractual Services	13,170,032	15,813,723	14,268,886	1,544,837
Other	250	250	0	250
Total Mental Health and Recovery	13,669,220	16,317,911	14,736,199	1,581,712
Indigent Driver, Alcohol Treatment:				
Contractual Services	300,000	324,000	96,285	227,715
<i>Total Expenditures</i>	<u>13,969,220</u>	<u>16,641,911</u>	<u>14,832,484</u>	<u>1,809,427</u>
<i>Net Change in Fund Balance</i>	(518,444)	(3,240,459)	(1,421,962)	1,818,497
<i>Fund Balance Beginning of Year</i>	2,224,897	3,454,358	3,454,358	0
Prior Year Encumbrances Appropriated	239,067	239,067	239,067	0
<i>Fund Balance End of Year</i>	<u>\$1,945,520</u>	<u>\$452,966</u>	<u>\$2,271,463</u>	<u>\$1,818,497</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$13,212,531	\$12,534,127	\$12,490,626	(\$43,501)
Intergovernmental	6,320,040	6,636,301	7,134,811	498,510
Interest	4,500	4,300	3,805	(495)
Charges for Services	187,424	141,806	157,117	15,311
Contributions and Donations	10,000	7,000	6,594	(406)
Other	2,000	2,000	810	(1,190)
<i>Total Revenues</i>	<u>19,736,495</u>	<u>19,325,534</u>	<u>19,793,763</u>	<u>468,229</u>
Expenditures				
Current:				
Health:				
DD:				
Personal Services				
Salaries	8,557,000	8,557,200	8,313,898	243,302
Fringe Benefits	3,345,300	3,112,000	2,966,800	145,200
Materials and Supplies	586,332	598,257	448,116	150,141
Contractual Services	8,447,260	9,364,585	7,155,082	2,209,503
Capital Outlay	468,148	633,948	353,795	280,153
Other	18,135	16,535	8,351	8,184
Total DD	<u>21,422,175</u>	<u>22,282,525</u>	<u>19,246,042</u>	<u>3,036,483</u>
DD Preschool:				
Personal Services				
Salaries	16,300	13,000	12,132	868
Materials and Supplies	2,500	0	0	0
Total DD Preschool	<u>18,800</u>	<u>13,000</u>	<u>12,132</u>	<u>868</u>
DD Title VI:				
Materials and Supplies	145	64	64	0
DD Title VI Disabilities:				
Personal Services				
Salaries	56,500	42,160	42,151	9
Materials and Supplies	500	3,840	3,125	715
Total DD Title VI Disabilities	<u>\$57,000</u>	<u>\$46,000</u>	<u>\$45,276</u>	<u>\$724</u>

(continued)

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund (continued)
For the Year Ended December 31, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
DD Gifts and Donations:				
Materials and Supplies	\$11,000	\$50,000	\$11,769	\$38,231
Contractual Services	3,500	20,000	1,430	18,570
Capital Outlay	0	65,000	0	65,000
Total DD Gifts and Donations	14,500	135,000	13,199	121,801
<i>Total Expenditures</i>	21,512,620	22,476,589	19,316,713	3,159,876
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,776,125)	(3,151,055)	477,050	3,628,105
Other Financing Uses				
Transfers Out	(200,000)	(200,000)	(200,000)	0
<i>Net Change in Fund Balance</i>	(1,976,125)	(3,351,055)	277,050	3,628,105
<i>Fund Balance Beginning of Year</i>	11,129,059	13,574,693	13,574,693	0
Prior Year Encumbrances Appropriated	1,372,175	1,372,175	1,372,175	0
<i>Fund Balance End of Year</i>	\$10,525,109	\$11,595,813	\$15,223,918	\$3,628,105

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Welfare Levy Fund
For the Year Ended December 31, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$2,433,915	\$2,383,195	\$2,350,315	(\$32,880)
Intergovernmental	3,599,078	3,699,068	4,046,531	347,463
Charges for Services	2,467,007	2,767,017	2,757,982	(9,035)
<i>Total Revenues</i>	<u>8,500,000</u>	<u>8,849,280</u>	<u>9,154,828</u>	<u>305,548</u>
Expenditures				
Current:				
Human Services:				
Child Welfare Levy:				
Personal Services				
Salaries	1,700,000	1,300,000	1,288,400	11,600
Fringe Benefits	719,000	574,000	504,600	69,400
Materials and Supplies	71,000	71,000	47,373	23,627
Contractual Services	7,003,800	9,223,800	8,122,106	1,101,694
Capital Outlay	20,000	20,000	0	20,000
Other	200	200	0	200
<i>Total Expenditures</i>	<u>9,514,000</u>	<u>11,189,000</u>	<u>9,962,479</u>	<u>1,226,521</u>
<i>Net Change in Fund Balance</i>	(1,014,000)	(2,339,720)	(807,651)	1,532,069
<i>Fund Balance Beginning of Year</i>	4,479,642	4,438,310	4,438,310	0
Prior Year Encumbrances Appropriated	14,000	14,000	14,000	0
<i>Fund Balance End of Year</i>	<u>\$3,479,642</u>	<u>\$2,112,590</u>	<u>\$3,644,659</u>	<u>\$1,532,069</u>

Portage 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, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$13,380,201	\$12,617,158	\$12,678,907	\$61,749
Charges for Services	0	1,955	1,955	0
Other	0	340	336	(4)
<i>Total Revenues</i>	<u>13,380,201</u>	<u>12,619,453</u>	<u>12,681,198</u>	<u>61,745</u>
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services				
Salaries	3,600,000	3,422,786	3,421,681	1,105
Fringe Benefits	1,690,000	1,685,892	1,680,835	5,057
Materials and Supplies	173,443	170,570	148,135	22,435
Contractual Services	7,342,500	6,955,412	6,581,132	374,280
Capital Outlay	30,000	35,356	35,356	0
Other	500	477	336	141
Total Public Assistance	<u>12,836,443</u>	<u>12,270,493</u>	<u>11,867,475</u>	<u>403,018</u>
Other Allocations:				
Personal Services				
Salaries	188,366	152,923	152,369	554
Fringe Benefits	59,256	65,943	52,569	13,374
Materials and Supplies	25,434	26,168	16,111	10,057
Contractual Services	276,805	333,880	310,323	23,557
Other	500	0	0	0
Total Other Allocations	<u>550,361</u>	<u>578,914</u>	<u>531,372</u>	<u>47,542</u>
<i>Total Expenditures</i>	<u>13,386,804</u>	<u>12,849,407</u>	<u>12,398,847</u>	<u>450,560</u>
<i>Net Change in Fund Balance</i>	(6,603)	(229,954)	282,351	512,305
<i>Fund Balance Beginning of Year</i>	116,080	565,345	565,345	0
Prior Year Encumbrances Appropriated	<u>6,603</u>	<u>6,603</u>	<u>6,603</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$116,080</u>	<u>\$341,994</u>	<u>\$854,299</u>	<u>\$512,305</u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Nursing Home Fund
For the Year Ended December 31, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$7,286,500	\$6,609,004	\$6,446,931	(\$162,073)
Contributions and Donations	15,000	8,295	8,395	100
Other	0	120	120	0
<i>Total Revenues</i>	<u>7,301,500</u>	<u>6,617,419</u>	<u>6,455,446</u>	<u>(161,973)</u>
Expenses				
Personal Services				
Salaries	2,644,165	2,533,488	2,533,486	2
Fringe Benefits	1,134,750	1,116,011	1,115,887	124
Materials and Supplies	704,372	580,642	581,626	(984)
Contractual Services	2,123,147	2,164,997	2,164,997	0
Other	12,480	5,678	5,677	1
Capital Outlay	20,800	0	0	0
Debt Service:				
Principal Retirement	200,000	200,000	200,000	0
Interest and Fiscal Charges	355,680	355,680	355,680	0
<i>Total Expenses</i>	<u>7,195,394</u>	<u>6,956,496</u>	<u>6,957,353</u>	<u>(857)</u>
<i>Excess of Revenues Over (Under) Expenses</i>				
<i>Before Advances</i>	106,106	(339,077)	(501,907)	(162,830)
Advances In	0	0	190,000	190,000
Advances Out	(100,000)	0	0	0
<i>Net Change in Fund Equity</i>	6,106	(339,077)	(311,907)	27,170
<i>Fund Equity Beginning of Year</i>	<u>577,150</u>	<u>429,676</u>	<u>429,676</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$583,256</u></u>	<u><u>\$90,599</u></u>	<u><u>\$117,769</u></u>	<u><u>\$27,170</u></u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Solid Waste Recycling Center Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Charges for Services	\$3,789,541	\$2,879,052	\$3,056,062	\$177,010
Expenses				
Personal Services				
Salaries	1,512,621	1,544,839	1,511,097	33,742
Fringe Benefits	635,411	629,273	626,701	2,572
Materials and Supplies	346,900	393,282	283,585	109,697
Contractual Services	571,614	677,519	424,548	252,971
Other	15,000	20,000	13,703	6,297
Capital Outlay	624,641	374,691	350,256	24,435
Debt Service:				
Principal Retirement	80,762	80,762	80,762	0
Interest and Fiscal Charges	14,151	132,191	130,913	1,278
<i>Total Expenses</i>	<u>3,801,100</u>	<u>3,852,557</u>	<u>3,421,565</u>	<u>430,992</u>
<i>Excess of Revenues Under Expenses</i>				
<i>Before Transfers</i>	(11,559)	(973,505)	(365,503)	608,002
Transfers Out	(1,576)	(76)	0	76
<i>Net Change in Fund Equity</i>	(13,135)	(973,581)	(365,503)	608,078
<i>Fund Equity Beginning of Year</i>	647,228	960,947	960,947	0
Prior Year Encumbrances Appropriated	12,635	12,635	12,635	0
<i>Fund Equity End of Year</i>	<u>\$646,728</u>	<u>\$1</u>	<u>\$608,079</u>	<u>\$608,078</u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Portage County Sewer Fund
For the Year Ended December 31, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$8,083,731	\$6,402,638	\$6,468,707	\$66,069
Tap-In Fees	40,000	40,000	25,061	(14,939)
Intergovernmental	27,804	449,790	300,081	(149,709)
Interest	0	15,003	15,003	0
Other	0	2,572	2,571	(1)
OPWC Loan Proceeds	52,212	52,212	52,212	0
General Obligation Bonds Issued	2,348,892	2,063,095	1,266,000	(797,095)
<i>Total Revenues</i>	<u>10,552,639</u>	<u>9,025,310</u>	<u>8,129,635</u>	<u>(895,675)</u>
Expenses				
Personal Services				
Salaries	1,182,679	1,213,029	1,051,593	161,436
Fringe Benefits	481,412	508,142	404,476	103,666
Materials and Supplies	726,566	823,630	556,283	267,347
Contractual Services	3,288,809	4,651,926	4,651,926	0
Other	32,212	296,455	62,592	233,863
Capital Outlay	883,107	2,465,425	874,170	1,591,255
Debt Service:				
Principal Retirement	2,960,900	2,960,900	2,960,900	0
Interest and Fiscal Charges	1,233,912	829,854	829,849	5
<i>Total Expenses</i>	<u>10,789,597</u>	<u>13,749,361</u>	<u>11,391,789</u>	<u>2,357,572</u>
<i>Excess of Revenues Under Expenses</i> <i> Before Advances and Transfers</i>	(236,958)	(4,724,051)	(3,262,154)	1,461,897
Advances Out	(650,000)	(3,012,262)	0	3,012,262
Transfers In	0	1,079,890	0	(1,079,890)
Transfers Out	(656,692)	0	0	0
<i>Net Change in Fund Equity</i>	(1,543,650)	(6,656,423)	(3,262,154)	3,394,269
<i>Fund Equity Beginning of Year</i>	3,167,225	6,243,979	6,243,979	0
Prior Year Encumbrances Appropriated	758,718	758,718	758,718	0
<i>Fund Equity End of Year</i>	<u>\$2,382,293</u>	<u>\$346,274</u>	<u>\$3,740,543</u>	<u>\$3,394,269</u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Portage County Water Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$4,903,048	\$3,872,538	\$3,957,117	\$84,579
Interest	0	21,298	19,195	(2,103)
Other	0	1,118	11,843	10,725
General Obligation Notes Issued	0	1,550,000	1,550,000	0
<i>Total Revenues</i>	<u>4,903,048</u>	<u>5,444,954</u>	<u>5,538,155</u>	<u>93,201</u>
Expenses				
Personal Services				
Salaries	553,070	605,830	490,725	115,105
Fringe Benefits	204,187	198,715	177,808	20,907
Materials and Supplies	328,409	583,655	474,554	109,101
Contractual Services	1,571,843	1,731,803	1,094,617	637,186
Other	6,953	24,708	18,527	6,181
Capital Outlay	2,118,934	2,493,101	2,081,597	411,504
Debt Service:				
Principal Retirement	602,556	2,252,556	2,252,556	0
Interest and Fiscal Charges	224,338	283,223	283,217	6
<i>Total Expenses</i>	<u>5,610,290</u>	<u>8,173,591</u>	<u>6,873,601</u>	<u>1,299,990</u>
<i>Excess of Revenues Under Expenses</i> <i> Before Advances and Transfers</i>	(707,242)	(2,728,637)	(1,335,446)	1,393,191
Advances Out	(500,000)	(1,435,180)	0	1,435,180
Transfers In	0	0	12,000	12,000
Transfers Out	(273,106)	(88,021)	0	88,021
<i>Net Change in Fund Equity</i>	(1,480,348)	(4,251,838)	(1,323,446)	2,928,392
<i>Fund Equity Beginning of Year</i>	4,964,444	5,591,708	5,591,708	0
Prior Year Encumbrances Appropriated	1,511,880	1,511,880	1,511,880	0
<i>Fund Equity End of Year</i>	<u>\$4,995,976</u>	<u>\$2,851,750</u>	<u>\$5,780,142</u>	<u>\$2,928,392</u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Streetsboro Sewer Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$4,754,331	\$4,206,781	\$3,868,464	(\$338,317)
Intergovernmental	0	349,900	0	(349,900)
Other	0	1,473	1,473	0
OPWC Loans Issued	0	158,823	8,823	(150,000)
<i>Total Revenues</i>	<u>4,754,331</u>	<u>4,716,977</u>	<u>3,878,760</u>	<u>(838,217)</u>
Expenses				
Personal Services				
Salaries	722,051	827,051	715,179	111,872
Fringe Benefits	296,357	330,492	278,677	51,815
Materials and Supplies	454,710	520,337	517,126	3,211
Contractual Services	1,371,519	1,559,255	1,559,255	0
Other	3,933	77,382	64,663	12,719
Capital Outlay	731,701	1,867,840	284,344	1,583,496
Debt Service:				
Principal Retirement	631,872	631,872	631,872	0
Interest and Fiscal Charges	229,599	234,063	234,059	4
<i>Total Expenses</i>	<u>4,441,742</u>	<u>6,048,292</u>	<u>4,285,175</u>	<u>1,763,117</u>
<i>Excess of Revenues Over (Under) Expenses</i> <i> Before Advances and Transfers</i>	312,589	(1,331,315)	(406,415)	924,900
Advances Out	(500,000)	(1,523,076)	0	1,523,076
Transfers In	0	41,180	0	(41,180)
Transfers Out	(1,050,240)	0	0	0
<i>Net Change in Fund Equity</i>	(1,237,651)	(2,813,211)	(406,415)	2,406,796
<i>Fund Equity Beginning of Year</i>	5,403,780	6,946,464	6,946,464	0
Prior Year Encumbrances Appropriated	268,401	268,401	268,401	0
<i>Fund Equity End of Year</i>	<u>\$4,434,530</u>	<u>\$4,401,654</u>	<u>\$6,808,450</u>	<u>\$2,406,796</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Recorder Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	<u>\$75,000</u>	<u>\$59,586</u>	<u>\$61,962</u>	<u>\$2,376</u>
Expenditures				
Current:				
General Government - Legislative and Executive:				
Recorder:				
Materials and Supplies	25,045	25,045	15,091	9,954
Contractual Services	381,577	381,577	79,782	301,795
Capital Outlay	<u>85,000</u>	<u>85,000</u>	<u>0</u>	<u>85,000</u>
<i>Total Expenditures</i>	<u>491,622</u>	<u>491,622</u>	<u>94,873</u>	<u>396,749</u>
<i>Net Change in Fund Balance</i>	(416,622)	(432,036)	(32,911)	399,125
<i>Fund Balance Beginning of Year</i>	384,515	583,038	583,038	0
Prior Year Encumbrances Appropriated	<u>32,107</u>	<u>32,107</u>	<u>32,107</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$183,109</u></u>	<u><u>\$582,234</u></u>	<u><u>\$399,125</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$620,000	\$620,000	\$762,500	\$142,500
Expenditures				
Current:				
General Government - Legislative and Executive:				
Certificate of Title:				
Personal Services				
Salaries	363,428	363,428	327,374	36,054
Fringe Benefits	148,812	148,812	125,566	23,246
Materials and Supplies	15,300	15,300	12,715	2,585
Contractual Services	20,765	20,765	9,550	11,215
Other	100,000	101,976	101,976	0
<i>Total Expenditures</i>	<u>648,305</u>	<u>650,281</u>	<u>577,181</u>	<u>73,100</u>
<i>Net Change in Fund Balance</i>	(28,305)	(30,281)	185,319	215,600
<i>Fund Balance Beginning of Year</i>	292,420	389,936	389,936	0
Prior Year Encumbrances Appropriated	<u>300</u>	<u>300</u>	<u>300</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$264,415</u></u>	<u><u>\$359,955</u></u>	<u><u>\$575,555</u></u>	<u><u>\$215,600</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Enterprise Zone Monitoring Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$22,500	\$21,500	\$21,500	\$0
Expenditures				
Current:				
General Government - Legislative and Executive:				
Zone Monitoring:				
Personal Services				
Salaries	12,317	12,317	7,800	4,517
Fringe Benefits	4,443	4,443	2,630	1,813
Materials and Supplies	3,268	2,505	1,253	1,252
Contractual Services	2,472	2,235	1,103	1,132
<i>Total Expenditures</i>	<u>22,500</u>	<u>21,500</u>	<u>12,786</u>	<u>8,714</u>
<i>Net Change in Fund Balance</i>	0	0	8,714	8,714
<i>Fund Balance Beginning of Year</i>	<u>19,850</u>	<u>46,891</u>	<u>46,891</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$19,850</u>	<u>\$46,891</u>	<u>\$55,605</u>	<u>\$8,714</u>

Portage 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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$0	\$37,500	\$37,500
Licenses and Permits	0	0	200	200
Fines and Forfeitures	1,000	1,000	0	(1,000)
Charges for Services	1,039,000	1,039,000	1,927,070	888,070
<i>Total Revenues</i>	<u>1,040,000</u>	<u>1,040,000</u>	<u>1,964,770</u>	<u>924,770</u>
Expenditures				
Current:				
General Government - Legislative and Executive:				
Real Estate Assessment:				
Personal Services				
Salaries	423,760	415,823	386,240	29,583
Fringe Benefits	145,943	153,880	153,369	511
Materials and Supplies	471,607	471,607	27,217	444,390
Contractual Services	962,124	962,124	602,160	359,964
Capital Outlay	670,367	785,367	66,927	718,440
<i>Total Expenditures</i>	<u>2,673,801</u>	<u>2,788,801</u>	<u>1,235,913</u>	<u>1,552,888</u>
<i>Net Change in Fund Balance</i>	(1,633,801)	(1,748,801)	728,857	2,477,658
<i>Fund Balance Beginning of Year</i>	4,072,540	5,774,509	5,774,509	0
Prior Year Encumbrances Appropriated	<u>477,638</u>	<u>477,638</u>	<u>477,638</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2,916,377</u>	<u>\$4,503,346</u>	<u>\$6,981,004</u>	<u>\$2,477,658</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Collection Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest	\$25,000	\$17,522	\$21,659	\$4,137
Charges for Services	294,550	294,550	386,560	92,010
<i>Total Revenues</i>	<u>319,550</u>	<u>312,072</u>	<u>408,219</u>	<u>96,147</u>
Expenditures				
Current:				
General Government - Legislative and Executive:				
Treasurer:				
Personal Services				
Salaries	98,000	102,000	96,490	5,510
Fringe Benefits	44,900	44,900	40,851	4,049
Materials and Supplies	59,800	59,800	6,476	53,324
Contractual Services	66,436	106,436	74,568	31,868
Capital Outlay	52,872	52,872	22,987	29,885
Total Treasurer	<u>322,008</u>	<u>366,008</u>	<u>241,372</u>	<u>124,636</u>
Treasurer - Prepayments:				
Personal Services				
Salaries	15,500	15,500	9,757	5,743
Fringe Benefits	6,000	6,000	4,485	1,515
Contractual Services	2,000	2,000	0	2,000
Total Treasurer - Prepayments	<u>23,500</u>	<u>23,500</u>	<u>14,242</u>	<u>9,258</u>
Prosecutor:				
Personal Services				
Salaries	186,080	184,464	101,545	82,919
Fringe Benefits	33,313	34,929	34,927	2
Materials and Supplies	5,000	5,000	0	5,000
Total Prosecutor	<u>224,393</u>	<u>224,393</u>	<u>136,472</u>	<u>87,921</u>
<i>Total Expenditures</i>	<u>569,901</u>	<u>613,901</u>	<u>392,086</u>	<u>221,815</u>
<i>Net Change in Fund Balance</i>	(250,351)	(301,829)	16,133	317,962
<i>Fund Balance Beginning of Year</i>	1,250,800	1,391,176	1,391,176	0
Prior Year Encumbrances Appropriated	<u>11,608</u>	<u>11,608</u>	<u>11,608</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,012,057</u>	<u>\$1,100,955</u>	<u>\$1,418,917</u>	<u>\$317,962</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Computer Legal Research Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$535,800	\$556,233	\$583,844	\$27,611
Expenditures				
Current:				
General Government - Judicial:				
Judicial:				
Municipal Court:				
Personal Services				
Salaries	24,274	25,354	24,616	738
Fringe Benefits	10,161	10,329	10,315	14
Materials and Supplies	31,649	31,649	24,747	6,902
Contractual Services	68,455	67,207	26,571	40,636
Capital Outlay	16,201	16,201	1,201	15,000
Total Municipal Court	150,740	150,740	87,450	63,290
Common Pleas Court:				
Materials and Supplies	4,900	4,900	100	4,800
Contractual Services	4,100	4,100	0	4,100
Total Common Pleas Court	9,000	9,000	100	8,900
Clerk of Common Pleas Court:				
Personal Services				
Salaries	27,566	27,566	23,835	3,731
Fringe Benefits	10,767	10,767	9,917	850
Materials and Supplies	2,500	2,500	2,379	121
Contractual Services	3,800	3,800	1,257	2,543
Total Clerk of Common Pleas Court	44,633	44,633	37,388	7,245
Common Pleas Court Tech Support:				
Materials and Supplies	0	4,900	4,627	273
Contractual Services	0	600	0	600
Capital Outlay	0	32,500	25,584	6,916
Total Common Pleas Court Tech Support	\$0	\$38,000	\$30,211	\$7,789

(continued)

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Computer Legal Research Fund (continued)
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Probate Court:				
Materials and Supplies	\$750	\$750	\$479	\$271
Contractual Services	8,750	9,350	4,455	4,895
Capital Outlay	11,000	11,000	1,603	9,397
Other	750	750	0	750
Total Probate Court	\$21,250	\$21,850	\$6,537	\$15,313
Municipal Court:				
Personal Services				
Salaries	208,384	208,384	181,767	26,617
Fringe Benefits	77,830	77,830	65,025	12,805
Materials and Supplies	38,650	38,650	18,370	20,280
Contractual Services	380,893	380,893	309,201	71,692
Capital Outlay	365,784	365,784	345,884	19,900
Total Municipal Court	1,071,541	1,071,541	920,247	151,294
Juvenile Court:				
Materials and Supplies	9,996	9,996	1,438	8,558
Contractual Services	10,250	17,250	15,409	1,841
Capital Outlay	10,500	10,500	1,669	8,831
Other	1,000	1,000	0	1,000
Total Juvenile Court	31,746	38,746	18,516	20,230
Total Expenditures	1,328,910	1,374,510	1,100,449	274,061
Net Change in Fund Balance	(793,110)	(818,277)	(516,605)	301,672
Fund Balance Beginning of Year	589,397	745,113	745,113	0
Prior Year Encumbrances Appropriated	452,556	452,556	452,556	0
Fund Balance End of Year	\$248,843	\$379,392	\$681,064	\$301,672

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Mediation and Dispute Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$106,200	\$104,309	\$115,483	\$11,174
Other	84,092	47,205	47,205	0
<i>Total Revenues</i>	<u>190,292</u>	<u>151,514</u>	<u>162,688</u>	<u>11,174</u>
Expenditures				
Current:				
General Government - Judicial:				
Mediation and Dispute:				
Personal Services				
Salaries	166,354	137,044	113,216	23,828
Fringe Benefits	48,860	39,617	34,638	4,979
Contractual Services	1,250	516	516	0
<i>Total Expenditures</i>	<u>216,464</u>	<u>177,177</u>	<u>148,370</u>	<u>28,807</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(26,172)	(25,663)	14,318	39,981
Other Financing Uses				
Advances Out	0	(40,610)	(40,610)	0
<i>Net Change in Fund Balance</i>	(26,172)	(66,273)	(26,292)	39,981
<i>Fund Balance Beginning of Year</i>	<u>137,333</u>	<u>186,804</u>	<u>186,804</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$111,161</u>	<u>\$120,531</u>	<u>\$160,512</u>	<u>\$39,981</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Concealed Handgun Licenses Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and Permits	<u>\$26,000</u>	<u>\$26,000</u>	<u>\$62,261</u>	<u>\$36,261</u>
Expenditures				
Current:				
Public Safety:				
Concealed Handguns:				
Materials and Supplies	3,000	9,000	3,701	5,299
Contractual Services	18,000	49,000	25,144	23,856
Capital Outlay	<u>5,000</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>
<i>Total Expenditures</i>	<u>26,000</u>	<u>61,000</u>	<u>28,845</u>	<u>32,155</u>
<i>Net Change in Fund Balance</i>	0	(35,000)	33,416	68,416
<i>Fund Balance Beginning of Year</i>	<u>19,045</u>	<u>53,805</u>	<u>53,805</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$19,045</u></u>	<u><u>\$18,805</u></u>	<u><u>\$87,221</u></u>	<u><u>\$68,416</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Enforcement and Education Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$2,000	\$1,026	\$1,026	\$0
Expenditures				
Current:				
Public Safety:				
Enforcement and Education:				
Materials and Supplies	1,500	1,500	351	1,149
Contractual Services	500	500	0	500
<i>Total Expenditures</i>	<u>2,000</u>	<u>2,000</u>	<u>351</u>	<u>1,649</u>
<i>Net Change in Fund Balance</i>	0	(974)	675	1,649
<i>Fund Balance Beginning of Year</i>	<u>27,951</u>	<u>27,091</u>	<u>27,091</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$27,951</u>	<u>\$26,117</u>	<u>\$27,766</u>	<u>\$1,649</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff's Grants Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$156,000	\$138,716	\$145,836	\$7,120
Contributions and Donations	6,000	7,000	7,555	555
<i>Total Revenues</i>	<u>162,000</u>	<u>145,716</u>	<u>153,391</u>	<u>7,675</u>
Expenditures				
Current:				
Public Safety:				
Marine Patrol:				
Personal Services				
Salaries	16,383	17,383	17,319	64
Fringe Benefits	3,617	3,872	3,824	48
Materials and Supplies	8,200	5,195	4,973	222
Contractual Services	4,000	5,750	5,531	219
Total Marine Patrol	<u>32,200</u>	<u>32,200</u>	<u>31,647</u>	<u>553</u>
Drug Abuse Resistance Education:				
Personal Services				
Salaries	73,722	79,715	79,715	0
Fringe Benefits	16,278	17,601	17,601	0
Total Drug Abuse Resistance Education	<u>90,000</u>	<u>97,316</u>	<u>97,316</u>	<u>0</u>
Traffic Enforcement Program:				
Personal Services				
Salaries	16,382	10,299	10,299	0
Fringe Benefits	3,618	2,274	2,274	0
Total Traffic Enforcement Program	<u>20,000</u>	<u>12,573</u>	<u>12,573</u>	<u>0</u>
Law Enforcement Assessment:				
Personal Services				
Salaries	8,191	8,191	0	8,191
Fringe Benefits	1,809	1,809	0	1,809
Materials and Supplies	1,000	1,000	0	1,000
Contractual Services	3,000	0	0	0
Total Law Enforcement Assessment	<u>\$14,000</u>	<u>\$11,000</u>	<u>\$0</u>	<u>\$11,000</u>

(continued)

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff's Grants Fund (continued)
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Sheriffs Gifts and Donations:				
Materials and Supplies	\$5,300	\$5,600	\$4,951	\$649
Contractual Services	700	1,400	70	1,330
Total Sheriffs Gifts and Donations	<u>6,000</u>	<u>7,000</u>	<u>5,021</u>	<u>1,979</u>
<i>Total Expenditures</i>	<u>162,200</u>	<u>160,089</u>	<u>146,557</u>	<u>13,532</u>
<i>Net Change in Fund Balance</i>	(200)	(14,373)	6,834	21,207
<i>Fund Balance Beginning of Year</i>	2,990	62,569	62,569	0
Prior Year Encumbrances Appropriated	<u>200</u>	<u>200</u>	<u>200</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2,990</u>	<u>\$48,396</u>	<u>\$69,603</u>	<u>\$21,207</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Electronic Home Monitoring Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$110,000	\$90,364	\$93,352	\$2,988
Expenditures				
Current:				
Public Safety:				
Electronic Home Monitoring:				
Contractual Services	110,000	110,000	79,654	30,346
Other	1,000	1,000	0	1,000
<i>Total Expenditures</i>	<u>111,000</u>	<u>111,000</u>	<u>79,654</u>	<u>31,346</u>
<i>Net Change in Fund Balance</i>	(1,000)	(20,636)	13,698	34,334
<i>Fund Balance Beginning of Year</i>	<u>63,161</u>	<u>51,683</u>	<u>51,683</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$62,161</u>	<u>\$31,047</u>	<u>\$65,381</u>	<u>\$34,334</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court Grants Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$665,245	\$528,300	\$528,196	(\$104)
Charges for Services	0	16,428	16,428	0
<i>Total Revenues</i>	<u>665,245</u>	<u>544,728</u>	<u>544,624</u>	<u>(104)</u>
Expenditures				
Current:				
Public Safety:				
Kids in Treatment:				
Contractual Services	20,000	1,123	1,123	0
Other	0	2,332	2,331	1
Total Kids in Treatment	<u>20,000</u>	<u>3,455</u>	<u>3,454</u>	<u>1</u>
Felony Delinquent Care and Custody:				
Personal Services				
Salaries	322,091	322,091	302,349	19,742
Fringe Benefits	131,730	131,730	121,684	10,046
Materials and Supplies	3,825	8,905	5,538	3,367
Contractual Services	45,600	122,232	106,310	15,922
Total Felony Delinquent Care and Custody	<u>503,246</u>	<u>584,958</u>	<u>535,881</u>	<u>49,077</u>
<i>Total Expenditures</i>	<u>523,246</u>	<u>588,413</u>	<u>539,335</u>	<u>49,078</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	141,999	(43,685)	5,289	48,974
Other Financing Uses				
Advances Out	0	(26,125)	(26,125)	0
<i>Net Change in Fund Balance</i>	141,999	(69,810)	(20,836)	48,974
<i>Fund Balance Beginning of Year</i>	243,507	391,946	391,946	0
Prior Year Encumbrances Appropriated	<u>624</u>	<u>624</u>	<u>624</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$386,130</u>	<u>\$322,760</u>	<u>\$371,734</u>	<u>\$48,974</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Probation Services Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$275,336	\$435,139	\$431,452	(\$3,687)
Fines and Forfeitures	460,000	460,000	485,087	25,087
<i>Total Revenues</i>	<u>735,336</u>	<u>895,139</u>	<u>916,539</u>	<u>21,400</u>
Expenditures				
Current:				
Public Safety:				
Probation Services:				
Personal Services				
Salaries	352,398	352,398	286,971	65,427
Fringe Benefits	142,000	142,000	113,979	28,021
Materials and Supplies	16,442	16,442	9,586	6,856
Contractual Services	21,200	21,200	3,388	17,812
Other	1,000	1,000	0	1,000
Total Probation Services	<u>533,040</u>	<u>533,040</u>	<u>413,924</u>	<u>119,116</u>
Adult Probation:				
Personal Services				
Salaries	173,502	175,469	175,036	433
Fringe Benefits	85,442	66,773	64,886	1,887
Materials and Supplies	3,782	15,407	11,994	3,413
Contractual Services	12,610	27,045	26,162	883
Total Adult Probation	<u>275,336</u>	<u>284,694</u>	<u>278,078</u>	<u>6,616</u>
Community Integration:				
Personal Services				
Salaries	0	108,370	108,369	1
Fringe Benefits	0	38,550	38,546	4
Total Community Integration	<u>0</u>	<u>146,920</u>	<u>146,915</u>	<u>5</u>
<i>Total Expenditures</i>	<u>808,376</u>	<u>964,654</u>	<u>838,917</u>	<u>125,737</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(73,040)	(69,515)	77,622	147,137
Other Financing Uses				
Advances Out	0	(48,800)	(12,800)	36,000
<i>Net Change in Fund Balance</i>	(73,040)	(118,315)	64,822	183,137
<i>Fund Balance Beginning of Year</i>	467,322	506,095	506,095	0
Prior Year Encumbrances Appropriated	2,442	2,442	2,442	0
<i>Fund Balance End of Year</i>	<u>\$396,724</u>	<u>\$390,222</u>	<u>\$573,359</u>	<u>\$183,137</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Court Conduct Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$500	\$500	\$768	\$268
Expenditures				
Current:				
Public Safety:				
Probate Court Conduct:				
Materials and Supplies	2,000	2,000	444	1,556
Capital Outlay	3,000	3,000	0	3,000
<i>Total Expenditures</i>	<u>5,000</u>	<u>5,000</u>	<u>444</u>	<u>4,556</u>
<i>Net Change in Fund Balance</i>	(4,500)	(4,500)	324	4,824
<i>Fund Balance Beginning of Year</i>	<u>4,500</u>	<u>8,578</u>	<u>8,578</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$4,078</u>	<u>\$8,902</u>	<u>\$4,824</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Hazmat Operations and Planning Fund
For the Year Ended December 31, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$194,952	\$292,832	\$254,217	(\$38,615)
Charges for Services	19,300	13,422	13,123	(299)
Other	32,760	30,397	30,397	0
<i>Total Revenues</i>	<u>247,012</u>	<u>336,651</u>	<u>297,737</u>	<u>(38,914)</u>
Expenditures				
Current:				
Public Safety:				
Hazmat Operations:				
Materials and Supplies	15,100	31,600	24,925	6,675
Contractual Services	27,700	25,200	3,713	21,487
Total Hazmat Operations	<u>42,800</u>	<u>56,800</u>	<u>28,638</u>	<u>28,162</u>
Disaster Planning:				
Materials and Supplies	0	6,500	6,500	0
Contractual Services	0	6,000	6,000	0
Total Disaster Planning	<u>0</u>	<u>12,500</u>	<u>12,500</u>	<u>0</u>
EMPG Homeland Security:				
Personal Services				
Salaries	127,961	127,961	123,935	4,026
Fringe Benefits	57,930	57,930	54,837	3,093
Materials and Supplies	5,071	15,071	5,112	9,959
Contractual Services	35,400	63,680	60,452	3,228
Other	0	757	756	1
Total EMPG Homeland Security	<u>226,362</u>	<u>265,399</u>	<u>245,092</u>	<u>20,307</u>
Citizen Corp:				
Materials and Supplies	0	1,176	1,176	0
Homeland Security B:				
Personal Services				
Materials and Supplies	0	52,271	52,079	192
Contractual Services	0	11,004	11,004	0
Capital Outlay	0	86	86	0
Total Homeland Security B	<u>\$0</u>	<u>\$63,361</u>	<u>\$63,169</u>	<u>\$192</u>

(continued)

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Hazmat Operations and Planning Fund (continued)
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Local Emergency Planning Committee:				
Personal Services				
Salaries	\$14,924	\$14,924	\$10,920	\$4,004
Fringe Benefits	2,755	2,803	1,935	868
Materials and Supplies	424	714	339	375
Contractual Services	17,035	19,913	16,388	3,525
Total Local Emergency Planning Committee	<u>35,138</u>	<u>38,354</u>	<u>29,582</u>	<u>8,772</u>
<i>Total Expenditures</i>	<u>304,300</u>	<u>437,590</u>	<u>380,157</u>	<u>57,433</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(57,288)</u>	<u>(100,939)</u>	<u>(82,420)</u>	<u>18,519</u>
Other Financing Sources (Uses)				
Advances In	0	0	46,035	46,035
Advances Out	0	(39,436)	(39,436)	0
Transfers In	57,486	57,486	57,486	0
<i>Total Other Financing Sources (Uses)</i>	<u>57,486</u>	<u>18,050</u>	<u>64,085</u>	<u>46,035</u>
<i>Net Change in Fund Balance</i>	198	(82,889)	(18,335)	64,554
<i>Fund Balance Beginning of Year</i>	<u>126,690</u>	<u>189,275</u>	<u>189,275</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$126,888</u></u>	<u><u>\$106,386</u></u>	<u><u>\$170,940</u></u>	<u><u>\$64,554</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Law Enforcement Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$66,675	\$55,839	\$55,839	\$0
Expenditures				
Current:				
Public Safety:				
Childrens Advocacy Center:				
Contractual Services	66,675	55,839	55,839	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$6,398,000	\$6,262,244	\$6,271,862	\$9,618
Interest	60,000	60,000	78,029	18,029
Licenses and Permits	175	175	50	(125)
Fines and Forfeitures	114,000	107,160	100,791	(6,369)
Charges for Services	162,500	162,500	271,167	108,667
Contributions and Donations	500	500	1,474	974
Other	10,000	10,000	4,005	(5,995)
<i>Total Revenues</i>	<u>6,745,175</u>	<u>6,602,579</u>	<u>6,727,378</u>	<u>124,799</u>
Expenditures				
Current:				
Public Works:				
Motor Vehicle Gas Tax:				
Personal Services				
Salaries	2,734,327	2,789,627	2,699,130	90,497
Fringe Benefits	1,055,930	1,072,030	1,013,903	58,127
Materials and Supplies	1,467,395	1,807,395	1,525,283	282,112
Contractual Services	366,066	864,721	661,763	202,958
Capital Outlay	1,182,390	1,996,185	1,450,347	545,838
Other	3,001	3,001	1,521	1,480
<i>Total Expenditures</i>	<u>6,809,109</u>	<u>8,532,959</u>	<u>7,351,947</u>	<u>1,181,012</u>
<i>Excess of Revenues Under Expenditures</i>	(63,934)	(1,930,380)	(624,569)	1,305,811
Other Financing Uses				
Advances Out	(105,122)	(105,122)	(105,122)	0
<i>Net Change in Fund Balance</i>	(169,056)	(2,035,502)	(729,691)	1,305,811
<i>Fund Balance Beginning of Year</i>	1,999,200	2,570,536	2,570,536	0
Prior Year Encumbrances Appropriated	169,056	169,056	169,056	0
<i>Fund Balance End of Year</i>	<u>\$1,999,200</u>	<u>\$704,090</u>	<u>\$2,009,901</u>	<u>\$1,305,811</u>

Portage 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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Special Assessments	\$5,664	\$4,144	\$4,162	\$18
Expenditures				
Current:				
Public Works:				
Engineer Administration:				
Contractual Services	600	600	14	586
Other	200	200	0	200
<i>Total Expenditures</i>	800	800	14	786
<i>Net Change in Fund Balance</i>	4,864	3,344	4,148	804
<i>Fund Balance Beginning of Year</i>	33,788	39,229	39,229	0
<i>Fund Balance End of Year</i>	\$38,652	\$42,573	\$43,377	\$804

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$378,000	\$436,000	\$427,800	(\$8,200)
Charges for Services	0	21,486	0	(21,486)
<i>Total Revenues</i>	<u>378,000</u>	<u>457,486</u>	<u>427,800</u>	<u>(29,686)</u>
Expenditures				
Current:				
Public Works:				
County Formula:				
Contractual Services	464,017	490,666	470,830	19,836
Neighborhood Stabilization NSP:				
Contractual Services	0	79,486	59,860	19,626
Hike and Bike Trail:				
Contractual Services	0	5,250	5,250	0
Other	0	3,436	3,436	0
Total Hike and Bike Trail	0	8,686	8,686	0
<i>Total Expenditures</i>	<u>464,017</u>	<u>578,838</u>	<u>539,376</u>	<u>39,462</u>
<i>Excess of Revenues Under Expenditures</i>	(86,017)	(121,352)	(111,576)	9,776
Other Financing Sources				
Advances In	0	0	10,000	10,000
<i>Net Change in Fund Balance</i>	(86,017)	(121,352)	(101,576)	19,776
<i>Fund Balance Beginning of Year</i>	0	331,833	331,833	0
Prior Year Encumbrances Appropriated	86,017	86,017	86,017	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$296,498</u>	<u>\$316,274</u>	<u>\$19,776</u>

Portage 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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and Permits	\$34,500	\$30,341	\$31,021	\$680
Expenditures				
Current:				
Health:				
Marriage License:				
Contractual Services	37,000	37,000	31,106	5,894
<i>Net Change in Fund Balance</i>	(2,500)	(6,659)	(85)	6,574
<i>Fund Balance Beginning of Year</i>	11,176	14,642	14,642	0
<i>Fund Balance End of Year</i>	\$8,676	\$7,983	\$14,557	\$6,574

Portage 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, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$0	\$12,000	\$12,000	\$0
Licenses and Permits	230,000	230,000	327,353	97,353
Fines and Forfeitures	2,200	2,000	2,340	340
Charges for Services	40,000	40,000	40,253	253
Contributions and Donations	0	23,497	37,258	13,761
Special Assessments	0	0	90	90
<i>Total Revenues</i>	<u>272,200</u>	<u>307,497</u>	<u>419,294</u>	<u>111,797</u>
Expenditures				
Current:				
Health:				
Dog Warden:				
Personal Services				
Salaries	127,860	150,860	148,445	2,415
Fringe Benefits	55,976	61,852	61,669	183
Materials and Supplies	21,300	31,817	29,491	2,326
Contractual Services	38,200	50,762	43,333	7,429
Capital Outlay	20,000	27,721	27,721	0
Other	0	200	200	0
Total Dog Warden	<u>263,336</u>	<u>323,212</u>	<u>310,859</u>	<u>12,353</u>
Auditor:				
Personal Services				
Salaries	17,473	17,473	16,952	521
Fringe Benefits	8,196	8,196	5,914	2,282
Materials and Supplies	5,282	5,900	5,698	202
Contractual Services	10,546	12,400	11,920	480
Other	0	24	24	0
Total Auditor	<u>41,497</u>	<u>43,993</u>	<u>40,508</u>	<u>3,485</u>
<i>Total Expenditures</i>	<u>304,833</u>	<u>367,205</u>	<u>351,367</u>	<u>15,838</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(32,633)	(59,708)	67,927	127,635
Other Financing Uses				
Advances Out	(20,000)	(20,000)	(20,000)	0
<i>Net Change in Fund Balance</i>	(52,633)	(79,708)	47,927	127,635
<i>Fund Balance Beginning of Year</i>	<u>53,281</u>	<u>85,046</u>	<u>85,046</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$648</u>	<u>\$5,338</u>	<u>\$132,973</u>	<u>\$127,635</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Health Services Fund
For the Year Ended December 31, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$316,360	\$55,693	\$55,692	(\$1)
Charges for Services	27,000	7,058	7,057	(1)
Refunds and Reimbursements	4,000	0	0	0
Contributions and Donations	500	0	0	0
Other	4,350	300	300	0
<i>Total Revenues</i>	<u>352,210</u>	<u>63,051</u>	<u>63,049</u>	<u>(2)</u>
Expenditures				
Current:				
Health:				
Immunization Program:				
Contractual Services	350	276	276	0
Child Health Services:				
Materials and Supplies	500	5,121	4,569	552
Federal Grants:				
Personal Services				
Salaries	209,985	13,577	13,573	4
Fringe Benefits	58,279	6,483	6,481	2
Materials and Supplies	22,628	0	0	0
Contractual Services	60,468	55,996	55,995	1
Total Federal Grants	<u>351,360</u>	<u>76,056</u>	<u>76,049</u>	<u>7</u>
<i>Total Expenditures</i>	<u>352,210</u>	<u>81,453</u>	<u>80,894</u>	<u>559</u>
<i>Net Change in Fund Balance</i>	0	(18,402)	(17,845)	557
<i>Fund Balance Beginning of Year</i>	<u>19,791</u>	<u>34,203</u>	<u>34,203</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$19,791</u>	<u>\$15,801</u>	<u>\$16,358</u>	<u>\$557</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Women, Infants and Children Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	<u>\$1,026,880</u>	<u>\$969,320</u>	<u>\$991,488</u>	<u>\$22,168</u>
Expenditures				
Current:				
Health:				
Women, Infants and Children:				
Personal Services				
Salaries	646,803	650,803	639,527	11,276
Fringe Benefits	261,062	271,671	257,878	13,793
Materials and Supplies	20,073	43,714	31,236	12,478
Contractual Services	<u>98,182</u>	<u>121,932</u>	<u>96,557</u>	<u>25,375</u>
<i>Total Expenditures</i>	<u>1,026,120</u>	<u>1,088,120</u>	<u>1,025,198</u>	<u>62,922</u>
<i>Net Change in Fund Balance</i>	760	(118,800)	(33,710)	85,090
<i>Fund Balance Beginning of Year</i>	106,788	206,560	206,560	0
Prior Year Encumbrances Appropriated	<u>2,240</u>	<u>2,240</u>	<u>2,240</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$109,788</u></u>	<u><u>\$90,000</u></u>	<u><u>\$175,090</u></u>	<u><u>\$85,090</u></u>

Portage 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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$15,000	\$14,320	\$15,620	\$1,300
Expenditures				
Current:				
Human Services:				
Indigent Guardianship:				
Materials and Supplies	3,000	3,000	0	3,000
Contractual Services	28,000	28,000	15,169	12,831
Capital Outlay	10,000	10,000	0	10,000
<i>Total Expenditures</i>	41,000	41,000	15,169	25,831
<i>Net Change in Fund Balance</i>	(26,000)	(26,680)	451	27,131
<i>Fund Balance Beginning of Year</i>	132,047	161,399	161,399	0
<i>Fund Balance End of Year</i>	\$106,047	\$134,719	\$161,850	\$27,131

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Administration Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$2,487,900	\$2,560,518	\$2,861,534	\$301,016
Charges for Services	472,100	466,100	471,371	5,271
<i>Total Revenues</i>	<u>2,960,000</u>	<u>3,026,618</u>	<u>3,332,905</u>	<u>306,287</u>
Expenditures				
Current:				
Human Services:				
Child Support:				
Personal Services				
Salaries	1,471,000	1,626,618	1,598,205	28,413
Fringe Benefits	698,000	734,300	718,935	15,365
Materials and Supplies	65,500	50,700	47,568	3,132
Contractual Services	715,800	719,300	686,557	32,743
Capital Outlay	10,000	7,000	4,650	2,350
Other	100	100	0	100
<i>Total Expenditures</i>	<u>2,960,400</u>	<u>3,138,018</u>	<u>3,055,915</u>	<u>82,103</u>
<i>Net Change in Fund Balance</i>	(400)	(111,400)	276,990	388,390
<i>Fund Balance Beginning of Year</i>	520,294	367,203	367,203	0
Prior Year Encumbrances Appropriated	400	400	400	0
<i>Fund Balance End of Year</i>	<u><u>\$520,294</u></u>	<u><u>\$256,203</u></u>	<u><u>\$644,593</u></u>	<u><u>\$388,390</u></u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Senior Center Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	<u>\$22,400</u>	<u>\$22,150</u>	<u>\$22,150</u>	<u>\$0</u>
Expenditures				
Current:				
Human Services:				
Area Agency on Aging:				
Other	2,400	2,539	2,539	0
Senior Farmers Market Nutrition:				
Contractual Services	<u>20,000</u>	<u>19,820</u>	<u>19,820</u>	<u>0</u>
<i>Total Expenditures</i>	<u>22,400</u>	<u>22,359</u>	<u>22,359</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	(209)	(209)	0
<i>Fund Balance Beginning of Year</i>	<u>11,380</u>	<u>21,048</u>	<u>21,048</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$11,380</u></u>	<u><u>\$20,839</u></u>	<u><u>\$20,839</u></u>	<u><u>\$0</u></u>

Portage 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, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$187,159	\$208,470	\$195,510	(\$12,960)
Expenditures				
Current:				
Human Services:				
Violence Against Women:				
Personal Services				
Salaries	50,900	50,900	50,900	0
Fringe Benefits	9,387	16,833	16,833	0
Contractual Services	23,395	19,349	19,348	1
Total Violence Against Women	83,682	87,082	87,081	1
Prosecutors State Grant				
Personal Services				
Salaries	130,458	130,458	121,815	8,643
Fringe Benefits	58,160	58,160	47,118	11,042
Total Prosecutors State Grant	188,618	188,618	168,933	19,685
<i>Total Expenditures</i>	272,300	275,700	256,014	19,686
<i>Excess of Revenues Under Expenditures</i>	(85,141)	(67,230)	(60,504)	6,726
Other Financing Sources (Uses)				
Advances Out	0	(3,500)	(3,500)	0
Transfers In	85,141	37,477	37,475	(2)
<i>Total Other Financing Sources (Uses)</i>	85,141	33,977	33,975	(2)
<i>Net Change in Fund Balance</i>	0	(33,253)	(26,529)	6,724
<i>Fund Balance Beginning of Year</i>	0	55,333	55,333	0
<i>Fund Balance End of Year</i>	\$0	\$22,080	\$28,804	\$6,724

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Outside Assistance Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$361,692	\$216,490	\$187,328	(\$29,162)
Expenditures				
Current:				
Human Services:				
Enforcement Protection:				
Personal Services				
Salaries	82,653	79,226	79,225	1
Fringe Benefits	37,550	30,618	30,613	5
Materials and Supplies	1,228	0	0	0
Contractual Services	42,603	37,223	37,223	0
Total Enforcement Protection	164,034	147,067	147,061	6
Family and Community Services:				
Contractual Services	47,802	41,065	41,065	0
Total Expenditures	211,836	188,132	188,126	6
<i>Excess of Revenues Over (Under) Expenditures</i>	149,856	28,358	(798)	(29,156)
Other Financing Uses				
Advances Out	0	(28,400)	(28,400)	0
<i>Net Change in Fund Balance</i>	149,856	(42)	(29,198)	(29,156)
<i>Fund Balance Beginning of Year</i>	0	40,042	40,042	0
<i>Fund Balance End of Year</i>	\$149,856	\$40,000	\$10,844	(\$29,156)

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Revolving Loan Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$267,450	\$570,600	\$570,600	\$0
Interest	69,245	79,148	83,802	4,654
Charges for Services	2,619	1,151	1,251	100
Other	195,510	183,537	187,960	4,423
<i>Total Revenues</i>	<u>534,824</u>	<u>834,436</u>	<u>843,613</u>	<u>9,177</u>
Expenditures				
Current:				
Public Works:				
CDBG Economic Development:				
Contractual Services	0	190,000	190,000	0
CDBG Housing:				
Contractual Services	0	57,423	57,423	0
CDBG Home Rehab:				
Contractual Services	267,450	264,209	264,209	0
CDBG Home Rehab Revolving Loans:				
Contractual Services	8,000	4,830	4,704	126
Other	20,000	2,950	2,950	0
Total CDBG Home Rehab Revolving Loans	<u>28,000</u>	<u>7,780</u>	<u>7,654</u>	<u>126</u>
Section 17 Revolving Loans:				
Personal Services:				
Contractual Services	6,000	3,839	3,818	21
Other	20,135	0	0	0
Total Section 17 Revolving Loan	<u>26,135</u>	<u>3,839</u>	<u>3,818</u>	<u>21</u>
Housing Revolving Loans:				
Contractual Services	15,000	23,668	23,356	312
Other	65,000	53,882	53,882	0
Total Housing Revolving Loan	<u>\$80,000</u>	<u>\$77,550</u>	<u>\$77,238</u>	<u>\$312</u>

(continued)

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Revolving Loan Fund (continued)
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Foreclosure Revolving Loans:				
Contractual Services	\$5,000	\$4,892	\$4,892	\$0
Other	10,010	20,636	20,635	1
Total Foreclosure Revolving Loans	15,010	25,528	25,527	1
Economic Development Revolving Loans:				
Contractual Services	103,000	139,214	127,225	11,989
Other	358,225	93,174	93,174	0
Total Economic Development Revolving Loans	461,225	232,388	220,399	11,989
<i>Total Expenditures</i>	<i>877,820</i>	<i>858,717</i>	<i>846,268</i>	<i>12,449</i>
<i>Net Change in Fund Balance</i>	<i>(342,996)</i>	<i>(24,281)</i>	<i>(2,655)</i>	<i>21,626</i>
<i>Fund Balance Beginning of Year</i>	<i>442,996</i>	<i>589,730</i>	<i>589,730</i>	<i>0</i>
<i>Fund Balance End of Year</i>	<i>\$100,000</i>	<i>\$565,449</i>	<i>\$587,075</i>	<i>\$21,626</i>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Kent Business Alliance Loan Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$0	\$50,000	\$50,000	\$0
Interest	0	2,226	2,226	0
Charges for Services	0	80	80	0
Other	0	4,712	4,712	0
<i>Total Revenues</i>	0	57,018	57,018	0
Expenditures				
Current:				
Public Works:				
RLF KBA CDBG Micro Enterprises:				
Other	0	20,380	20,380	0
<i>Net Change in Fund Balance</i>	0	36,638	36,638	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$36,638	\$36,638	\$0

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Bond Retirement Fund
For the Year Ended December 31, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$1,399,531	\$1,399,531	\$1,399,531	\$0
Rentals and Royalties	162,617	160,095	158,603	(1,492)
Special Assessments	0	116,274	148,451	32,177
<i>Total Revenues</i>	<u>1,562,148</u>	<u>1,675,900</u>	<u>1,706,585</u>	<u>30,685</u>
Expenditures				
Debt Service:				
Principal Retirement:				
County Notes	4,050,000	500,000	500,000	0
1997 County Buildings	606,972	606,972	606,972	0
1998 USDA	11,254	11,254	11,254	0
2001 USDA	3,998	3,998	3,998	0
2001 Riddle Block Building	45,000	45,000	45,000	0
2001 County Buildings	215,000	215,000	215,000	0
2004 Courthouse	31,975	31,975	31,975	0
Total Principal Retirement	<u>4,964,199</u>	<u>1,414,199</u>	<u>1,414,199</u>	<u>0</u>
Interest and Fiscal Charges:				
County Notes	161,550	27,768	27,768	0
1997 County Buildings	294,795	294,795	294,794	1
1998 USDA	11,320	11,320	11,320	0
2001 USDA	5,217	5,217	5,217	0
2001 Riddle Block Building	117,617	117,617	117,616	1
2001 County Buildings	192,471	192,471	192,470	1
2004 Courthouse	26,529	26,529	26,529	0
Total Interest and Fiscal Charges	<u>809,499</u>	<u>675,717</u>	<u>675,714</u>	<u>3</u>
<i>Total Expenditures</i>	<u>5,773,698</u>	<u>2,089,916</u>	<u>2,089,913</u>	<u>3</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(4,211,550)</u>	<u>(414,016)</u>	<u>(383,328)</u>	<u>30,688</u>
Other Financing Sources				
Proceeds of Notes	4,211,550	400,000	400,000	0
Transfers In	0	2,604	2,604	0
<i>Total Other Financing Sources</i>	<u>4,211,550</u>	<u>402,604</u>	<u>402,604</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	(11,412)	19,276	30,688
<i>Fund Balance Beginning of Year</i>	<u>277,917</u>	<u>283,197</u>	<u>283,197</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$277,917</u>	<u>\$271,785</u>	<u>\$302,473</u>	<u>\$30,688</u>

Portage 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, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Special Assessments	\$129,529	\$132,091	\$116,150	(\$15,941)
Expenditures				
Debt Service:				
Principal Retirement:				
2006 Portage County Sewer District Improvement	1,347	1,347	1,347	0
1994 Portage County Water Sandy Lake	6,367	6,367	6,367	0
1987 Portage County Sewer Various	32,000	32,000	32,000	0
2006 Portage County Water Fairacres Avenue	1,699	1,699	1,699	0
2007 Portage County Water Patricia Water Line	1,956	1,956	1,955	1
1999 Streetsboro Sewer Hale-McCraken	8,986	8,986	8,986	0
2001 Portage County Sewer Brimfield Township				
State Route 43	22,094	22,094	22,093	1
2004 Portage County Sewer Various	3,026	3,026	3,026	0
Total Principal Retirement	77,475	77,475	77,473	2
Interest and Fiscal Charges:				
2006 Portage County Sewer District Improvement	754	672	670	2
1994 Portage County Water Sandy Lake	1,407	1,357	1,355	2
1987 Portage County Sewer Various	20,094	20,203	20,202	1
2006 Portage County Water Fairacres Avenue	875	831	830	1
2007 Portage County Water Patricia Water Line	2,312	2,279	2,278	1
1999 Streetsboro Sewer Hale-McCraken	7,258	7,242	7,241	1
2001 Portage County Sewer Brimfield Township				
State Route 43	16,744	16,752	16,751	1
2004 Portage County Sewer Various	2,610	2,556	2,555	1
Total Interest and Fiscal Charges	52,054	51,892	51,882	10
<i>Total Expenditures</i>	129,529	129,367	129,355	12
<i>Excess of Revenues Over (Under) Expenditures</i>	0	2,724	(13,205)	(15,929)
Other Financing Sources				
Advances In	0	0	15,943	15,943
<i>Net Change in Fund Balance</i>	0	2,724	2,738	14
<i>Fund Balance Beginning of Year</i>	232,035	226,993	226,993	0
<i>Fund Balance End of Year</i>	\$232,035	\$229,717	\$229,731	\$14

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Assessment OWDA Loans Fund
For the Year Ended December 31, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$0	\$8	\$8	\$0
Special Assessments	53,077	47,519	47,521	2
<i>Total Revenues</i>	53,077	47,527	47,529	2
Expenditures				
Debt Service:				
Principal Retirement:				
1994 Tonsing - Sewer Improvements	2,210	2,210	2,210	0
1996 Patricia Avenue - Sewer Improvements	10,044	10,044	10,043	1
1989 Kent Park - Sewer Improvements	1,324	1,324	1,323	1
2001 Mantua Corners - Sewer Improvements	19,534	19,534	19,534	0
1999 Horning/Rhodes - Sewer Improvements	3,931	3,931	3,931	0
Total Principal Retirement	37,043	37,043	37,041	2
Interest and Fiscal Charges:				
1994 Tonsing - Sewer Improvements	556	550	550	0
1996 Patricia Avenue - Sewer Improvements	5,003	5,061	5,061	0
1989 Kent Park - Sewer Improvements	151	101	101	0
2001 Mantua Corners - Sewer Improvements	11,068	10,942	10,940	2
1999 Horning/Rhodes - Sewer Improvements	2,029	1,979	1,978	1
Total Interest and Fiscal Charges	18,807	18,633	18,630	3
<i>Total Expenditures</i>	55,850	55,676	55,671	5
<i>Net Change in Fund Balance</i>	(2,773)	(8,149)	(8,142)	7
<i>Fund Balance Beginning of Year</i>	78,411	65,143	65,143	0
<i>Fund Balance End of Year</i>	\$75,638	\$56,994	\$57,001	\$7

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Building Improvements Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest	\$0	\$3,765	\$1,761	(\$2,004)
Expenditures				
Capital Outlay:				
County Building Construction	0	17,034	17,034	0
County Engineers Building	0	139,890	0	139,890
Multi-Purpose Building	269,713	447,081	396,902	50,179
Prosecutor's Building	88,362	98,706	96,702	2,004
Total Capital Outlay	358,075	702,711	510,638	192,073
Debt Service:				
Principal	0	4,250,000	4,250,000	0
Interest	0	141,212	141,212	0
Total Debt Service	0	4,391,212	4,391,212	0
<i>Total Expenditures</i>	358,075	5,093,923	4,901,850	192,073
<i>Excess of Revenues Under Expenditures</i>	(358,075)	(5,090,158)	(4,900,089)	190,069
Other Financing Sources (Uses)				
Proceeds of Notes	0	4,250,000	4,250,000	0
Transfers In	0	122,000	122,000	0
Transfers Out	0	(2,604)	(2,604)	0
<i>Total Other Financing Sources (Uses)</i>	0	4,369,396	4,369,396	0
<i>Net Change in Fund Balance</i>	(358,075)	(720,762)	(530,693)	190,069
<i>Fund Balance Beginning of Year</i>	0	365,974	365,974	0
Prior Year Encumbrances Appropriated	358,075	358,075	358,075	0
<i>Fund Balance End of Year</i>	\$0	\$3,287	\$193,356	\$190,069

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvements Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$0	\$200,029	\$200,029
Charges for Services	615,000	615,000	595,853	(19,147)
Contributions and Donations	0	12,521	12,521	0
Other	0	220,729	220,729	0
<i>Total Revenues</i>	<u>615,000</u>	<u>848,250</u>	<u>1,029,132</u>	<u>180,882</u>
Expenditures				
Capital Outlay:				
Wireless 911 Upgrades	0	31,000	16,182	14,818
Veterans Memorial	6,194	20,729	14,535	6,194
MRDD Capital Projects	213,866	1,313,866	341,970	971,896
Local Public Agency	0	220,729	220,729	0
<i>Total Expenditures</i>	<u>220,060</u>	<u>1,586,324</u>	<u>593,416</u>	<u>992,908</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>394,940</u>	<u>(738,074)</u>	<u>435,716</u>	<u>1,173,790</u>
Other Financing Sources (Uses)				
Advances Out	0	(25,000)	(25,000)	0
Transfers In	200,000	200,000	200,000	0
<i>Total Other Financing Sources (Uses)</i>	<u>200,000</u>	<u>175,000</u>	<u>175,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	594,940	(563,074)	610,716	1,173,790
<i>Fund Balance Beginning of Year</i>	1,353,376	2,912,284	2,912,284	0
Prior Year Encumbrances Appropriated	20,060	20,060	20,060	0
<i>Fund Balance End of Year</i>	<u>\$1,968,376</u>	<u>\$2,369,270</u>	<u>\$3,543,060</u>	<u>\$1,173,790</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Roadwork Improvements Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$2,130,533	\$2,128,448	(\$2,085)
Expenditures				
Capital Outlay:				
No Passing Zone Update Study	0	78,100	76,017	2,083
Tallmadge Road Bridge Replacement	3,737	73,520	73,519	1
Brady Lake Bridge Replacement	0	6,688	6,687	1
Prospect, Summit, Hayes Intersections	0	38,717	38,716	1
Tallmadge Road Resurfacing	0	901,611	901,611	0
Tallmadge Road Bridge Replacement	1,708	71,732	71,732	0
Middlebury Road Bridge	10,690	956,071	956,071	0
<i>Total Expenditures</i>	16,135	2,126,439	2,124,353	2,086
<i>Net Change in Fund Balance</i>	(16,135)	4,094	4,095	1
<i>Fund Balance Beginning of Year</i>	0	28,408	28,408	0
Prior Year Encumbrances Appropriated	16,135	16,135	16,135	0
<i>Fund Balance End of Year</i>	\$0	\$48,637	\$48,638	\$1

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Assessment Sewer Construction Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$0	\$1,000	\$1,000	\$0
Expenditures				
Capital Outlay:				
Help America Vote	<u>0</u>	<u>260</u>	<u>260</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	740	740	0
Other Financing Uses				
Advances Out	<u>0</u>	<u>(1,001)</u>	<u>(1,001)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	(261)	(261)	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>261</u>	<u>261</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Portage County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Computer Acquisition and Installation Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay:				
Financial System	<u>80,825</u>	<u>80,825</u>	<u>0</u>	<u>80,825</u>
<i>Net Change in Fund Balance</i>	(80,825)	(80,825)	0	80,825
<i>Fund Balance Beginning of Year</i>	0	21,716	21,716	0
Prior Year Encumbrances Appropriated	<u>80,825</u>	<u>80,825</u>	<u>80,825</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$21,716</u>	<u>\$102,541</u>	<u>\$80,825</u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Freedom Secondary Railroad Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$0	\$880	\$880	\$0
Other	0	4,070	4,070	0
<i>Total Revenues</i>	0	4,950	4,950	0
Expenses	0	0	0	0
<i>Net Change in Fund Equity</i>	0	4,950	4,950	0
<i>Fund Equity Beginning of Year</i>	22,894	29,046	29,046	0
<i>Fund Equity End of Year</i>	<u>\$22,894</u>	<u>\$33,996</u>	<u>\$33,996</u>	<u>\$0</u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
SCRAM Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$300,000	\$254,163	\$273,915	\$19,752
Expenses				
Personal Services				
Salaries	37,524	37,524	34,954	2,570
Fringe Benefits	11,319	18,819	17,037	1,782
Contractual Services	200,000	200,000	198,524	1,476
Other	1,000	1,000	0	1,000
<i>Total Expenses</i>	249,843	257,343	250,515	6,828
<i>Net Change in Fund Equity</i>	50,157	(3,180)	23,400	26,580
<i>Fund Equity Beginning of Year</i>	190,428	182,476	182,476	0
<i>Fund Equity End of Year</i>	\$240,585	\$179,296	\$205,876	\$26,580

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Electronic Fingerprinting Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$8,000	\$8,000	\$25,726	\$17,726
Expenses				
Materials and Supplies	1,000	3,000	20	2,980
Contractual Services	7,000	23,737	20,336	3,401
<i>Total Expenses</i>	8,000	26,737	20,356	6,381
<i>Net Change in Fund Equity</i>	0	(18,737)	5,370	24,107
<i>Fund Equity Beginning of Year</i>	9,938	18,737	18,737	0
<i>Fund Equity End of Year</i>	\$9,938	\$0	\$24,107	\$24,107

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Storm Water Management Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenses				
Personal Services				
Salaries	0	8,450	7,475	975
Fringe Benefits	0	1,560	1,155	405
Contractual Services	0	214,990	180,394	34,596
<i>Total Expenses</i>	0	225,000	189,024	35,976
<i>Excess of Revenues Under Expenses Before Advances</i>	0	(225,000)	(189,024)	35,976
Advances In	0	225,000	225,000	0
<i>Net Change in Fund Equity</i>	0	0	35,976	35,976
<i>Fund Equity Beginning of Year</i>	0	0	0	0
<i>Fund Equity End of Year</i>	\$0	\$0	\$35,976	\$35,976

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Central Services Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$3,130,500	\$2,705,098	\$2,696,774	(\$8,324)
Intergovernmental	0	19,577	16,715	(2,862)
<i>Total Revenues</i>	<u>3,130,500</u>	<u>2,724,675</u>	<u>2,713,489</u>	<u>(11,186)</u>
Expenses				
Personal Services				
Salaries	295,045	334,091	333,037	1,054
Fringe Benefits	137,250	146,461	145,246	1,215
Materials and Supplies	755,621	590,258	514,794	75,464
Contractual Services	2,085,007	1,849,865	1,601,774	248,091
Capital Outlay	30,539	30,539	24,034	6,505
Other	1,500	1,500	0	1,500
<i>Total Expenses</i>	<u>3,304,962</u>	<u>2,952,714</u>	<u>2,618,885</u>	<u>333,829</u>
<i>Excess of Revenues Over (Under) Expenses Before Advances</i>	(174,462)	(228,039)	94,604	322,643
Advances Out	<u>(25,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	(199,462)	(278,039)	44,604	322,643
<i>Fund Equity Beginning of Year</i>	213,938	310,914	310,914	0
Prior Year Encumbrances Appropriated	<u>6,320</u>	<u>6,320</u>	<u>6,320</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$20,796</u>	<u>\$39,195</u>	<u>\$361,838</u>	<u>\$322,643</u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Health Benefits Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$9,808,000	\$9,835,421	\$10,112,945	\$277,524
Expenses				
Personal Services				
Salaries	86,022	86,022	86,001	21
Fringe Benefits	32,408	32,408	30,536	1,872
Materials and Supplies	2,750	3,875	3,453	422
Contractual Services	1,684,117	1,781,647	1,661,864	119,783
Claims	9,481,220	9,831,220	9,365,765	465,455
Other	1,000	975	148	827
<i>Total Expenses</i>	<u>11,287,517</u>	<u>11,736,147</u>	<u>11,147,767</u>	<u>588,380</u>
<i>Net Change in Fund Equity</i>	(1,479,517)	(1,900,726)	(1,034,822)	865,904
<i>Fund Equity Beginning of Year</i>	3,346,617	5,814,607	5,814,607	0
Prior Year Encumbrances Appropriated	<u>1,498,502</u>	<u>1,498,502</u>	<u>1,498,502</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$3,365,602</u></u>	<u><u>\$5,412,383</u></u>	<u><u>\$6,278,287</u></u>	<u><u>\$865,904</u></u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Workers' Compensation Fund
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,250,000	\$1,147,994	\$1,165,324	\$17,330
Expenses				
Personal Services				
Salaries	65,687	65,687	65,600	87
Fringe Benefits	18,666	18,666	18,024	642
Materials and Supplies	9,803	29,870	15,263	14,607
Contractual Services	808,400	926,683	909,698	16,985
Claims	651,000	852,911	510,433	342,478
Other	1,500	1,500	0	1,500
<i>Total Expenses</i>	<u>1,555,056</u>	<u>1,895,317</u>	<u>1,519,018</u>	<u>376,299</u>
<i>Excess of Revenues Under Expenses</i> <i> Before Advances and Transfers</i>	(305,056)	(747,323)	(353,694)	393,629
Advances Out	(650,000)	(600,000)	0	600,000
Transfers Out	<u>(1,078,048)</u>	<u>(833,732)</u>	<u>0</u>	<u>833,732</u>
<i>Net Change in Fund Equity</i>	(2,033,104)	(2,181,055)	(353,694)	1,827,361
<i>Fund Equity Beginning of Year</i>	4,278,530	5,090,219	5,090,219	0
Prior Year Encumbrances Appropriated	<u>4,153</u>	<u>4,153</u>	<u>4,153</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$2,249,579</u></u>	<u><u>\$2,913,317</u></u>	<u><u>\$4,740,678</u></u>	<u><u>\$1,827,361</u></u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
McIntosh Bequest Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest	\$45	\$28	\$34	\$6
Expenses				
Contractual Services	45	45	0	45
<i>Net Change in Fund Equity</i>	0	(17)	34	51
<i>Fund Equity Beginning of Year</i>	1,000	1,089	1,089	0
<i>Fund Equity End of Year</i>	<u>\$1,000</u>	<u>\$1,072</u>	<u>\$1,123</u>	<u>\$51</u>

Portage County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Rodman Bequest Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest	\$250	\$192	\$240	\$48
Expenses	0	0	0	0
<i>Net Change in Fund Equity</i>	250	192	240	48
<i>Fund Equity Beginning of Year</i>	7,627	7,696	7,696	0
<i>Fund Equity End of Year</i>	\$7,877	\$7,888	\$7,936	\$48

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Statistical Section

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

Contents	Pages(s)
<i>Financial Trends</i>	<i>S2 – S13</i>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<i>Revenue Capacity</i>	<i>S14 – S38</i>
These schedules contain information to help the reader assess the County's most significant local revenue, the property tax and the Hospital charges for services.	
<i>Debt Capacity</i>	<i>S39 – S52</i>
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.	
<i>Economic and Demographic Information</i>	<i>S53 – S55</i>
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	
<i>Operating Information</i>	<i>S56 – S62</i>
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 Comprehensive Annual Financial Reports for the relevant year. The County implemented GASB Statement No. 34 in 2001; schedules presenting government-wide information include information beginning in that year.

Portage County, Ohio
Net Assets By Component
Last Nine Years
(Accrual Basis of Accounting)

	2009	2008	2007	2006
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	\$70,312,989	\$67,117,830	\$67,056,559	\$71,719,607
Restricted:				
Capital Projects	8,018,926	5,069,859	3,352,417	2,562,751
Debt Service	880,598	942,424	1,026,684	1,008,789
General Government	10,746,536	9,837,909	9,399,578	13,963,567
Public Safety	1,439,514	1,695,474	1,370,972	1,063,071
Public Works	10,042,913	10,704,283	10,319,083	3,766,919
Health Services	29,789,486	28,251,707	23,916,373	18,285,964
Human Services	6,798,816	9,673,757	9,866,701	5,740,876
Unrestricted	15,309,511	24,153,360	22,821,112	20,846,025
<i>Total Governmental Activities Net Assets</i>	<u>153,339,289</u>	<u>157,446,603</u>	<u>149,129,479</u>	<u>138,957,569</u>
Business Type - Activities				
Invested in Capital Assets, Net of Related Debt	116,847,593	106,731,595	101,234,601	83,246,583
Restricted:				
Portage County Sewer	48,724	51,482	56,835	0
Streetsboro Sewer	2,021,186	2,097,255	2,246,180	0
Robinson Memorial Portage County Hospital	3,213,000	3,256,000	3,445,000	0
Other Purposes	0	0	0	5,651,504
Franklin Hills Upgrade	0	0	0	0
Unrestricted	112,532,135	123,799,004	115,592,447	115,840,162
<i>Total Business-Type Activities Net Assets</i>	<u>234,662,638</u>	<u>235,935,336</u>	<u>222,575,063</u>	<u>204,738,249</u>
Primary Government				
Invested in Capital Assets, Net of Related Debt	187,160,582	173,849,425	168,291,160	154,966,190
Restricted	72,999,699	71,580,150	64,999,823	52,043,441
Unrestricted	127,841,646	147,952,364	138,413,559	136,686,187
<i>Total Primary Government Net Assets</i>	<u>\$388,001,927</u>	<u>\$393,381,939</u>	<u>\$371,704,542</u>	<u>\$343,695,818</u>

(1) Business-type activities Restricted for Other Purposes is shown broken out starting in 2007.

2005	2004	2003	2002	2001
\$72,034,942	\$69,294,258	\$69,429,305	\$68,230,565	\$66,183,581
1,099,108	1,529,162	1,586,394	2,935,053	3,233,564
603,062	1,392,770	3,015,281	3,482,561	5,534,089
14,123,668	12,395,248	11,115,902	10,955,903	10,956,469
1,691,136	1,952,392	1,556,163	1,082,409	1,051,793
5,928,568	6,135,265	5,075,379	4,647,480	5,880,792
20,780,021	16,550,833	17,789,380	19,277,729	17,160,692
4,124,958	3,947,843	3,034,832	1,660,664	2,068,162
18,450,280	17,661,839	18,594,602	19,644,664	21,038,214
138,835,743	130,859,610	131,197,238	131,917,028	133,107,356
72,543,504	82,514,482	78,040,511	69,505,828	62,794,017
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
2,682,330	2,488,415	2,054,180	1,568,387	1,896,644
6,700,000	2,700,000	0	0	0
107,182,847	96,468,923	102,020,031	103,788,126	101,198,129
189,108,681	184,171,820	182,114,722	174,862,341	165,888,790
144,578,446	151,808,740	147,469,816	137,736,393	128,977,598
57,732,851	49,091,928	45,227,511	45,610,186	47,782,205
125,633,127	114,130,762	120,614,633	123,432,790	122,236,343
\$327,944,424	\$315,031,430	\$313,311,960	\$306,779,369	\$298,996,146

Portage County, Ohio
Changes in Net Assets
Last Nine Years
(Accrual Basis of Accounting)

	2009	2008	2007	2006
Program Revenues				
Governmental Activities:				
Charges for Services, Sales and Assessments				
General Government:				
Legislative and Executive	\$6,493,608	\$6,348,180	\$8,985,963	\$9,143,990
Judicial	2,779,627	2,880,547	3,258,583	3,335,938
Public Safety	3,904,168	3,973,720	1,527,926	1,205,184
Public Works	992,087	883,357	1,055,347	738,707
Health	710,935	650,903	639,527	838,995
Human Services	3,246,928	2,964,832	3,196,471	3,138,392
Total Charges for Services, Sales and Assessments	18,127,353	17,701,539	18,663,817	18,401,206
Operating Grants and Contributions	36,453,298	43,821,116	51,567,202	38,155,748
Capital Grants and Contributions	862,113	3,265,904	611,554	1,239,264
<i>Total Governmental Activities Program Revenue</i>	<u>55,442,764</u>	<u>64,788,559</u>	<u>70,842,573</u>	<u>57,796,218</u>
Business-Type Activities:				
Charges for Services, Sales and Assessments				
Nursing Home	6,446,931	6,155,276	6,151,411	6,284,986
Solid Waste Recycling Center	3,111,702	3,785,091	3,779,876	3,072,673
Portage County Sewer	6,368,313	7,729,523	7,125,572	6,383,374
Portage County Water	3,917,932	4,178,191	4,466,435	4,351,697
Streetsboro Sewer	3,844,159	4,194,684	3,642,309	2,905,063
Robinson Memorial Portage County Hospital	139,363,000	142,796,000	137,298,000	132,831,000
Freedom Secondary Railroad (1)	880	0	0	0
SCRAM	273,915	0	0	0
Electronic Fingerprinting	25,726	0	0	0
Storm Water Management	734,468	0	0	0
Other (1)	0	295,603	213,759	57,365
Total Charges for Services, Sales and Assessments	164,087,026	169,134,368	162,677,362	155,886,158
Operating Grants and Contributions	324,803	1,110,234	1,711,256	2,450,134
Capital Grants and Contributions	300,081	1,021,516	3,414,662	0
<i>Total Business-Type Activities Program Revenue</i>	<u>164,711,910</u>	<u>171,266,118</u>	<u>167,803,280</u>	<u>158,336,292</u>
<i>Total Primary Government Program Revenues</i>	<u>\$220,154,674</u>	<u>\$236,054,677</u>	<u>\$238,645,853</u>	<u>\$216,132,510</u>

2005	2004	2003	2002	2001
\$9,856,480	\$7,151,197	\$6,631,472	\$5,773,002	\$4,696,493
2,647,737	2,538,471	2,561,493	3,683,577	3,457,704
982,622	1,056,505	803,541	309,697	276,890
259,980	369,310	185,499	139,578	166,549
631,252	572,250	617,540	551,533	756,921
3,418,751	2,822,092	3,632,920	2,319,214	2,296,289
17,796,822	14,509,825	14,432,465	12,776,601	11,650,846
40,307,405	34,285,316	39,001,211	36,734,679	31,181,623
2,492,166	525,132	1,079,038	1,433,434	1,009,122
60,596,393	49,320,273	54,512,714	50,944,714	43,841,591
6,660,902	6,584,090	5,955,758	1,498,261	1,050,404
3,169,949	3,183,985	2,884,428	2,740,269	2,186,481
5,903,444	4,969,866	4,629,854	4,513,645	4,225,370
3,720,072	3,136,632	2,670,519	2,549,685	2,174,987
3,968,025	3,245,818	3,543,731	2,782,573	1,865,515
125,449,825	123,530,573	118,122,723	114,104,735	109,565,955
6,860	4,111	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
148,879,077	144,655,075	137,807,013	128,189,168	121,068,712
2,472,042	2,718,041	4,272,607	11,406,823	8,741,473
0	0	0	0	24,149
151,351,119	147,373,116	142,079,620	139,595,991	129,834,334
\$211,947,512	\$196,693,389	\$196,592,334	\$190,540,705	\$173,675,925

(continued)

Portage County, Ohio
Changes in Net Assets (continued)
Last Nine Years
(Accrual Basis of Accounting)

	2009	2008	2007	2006
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$16,187,591	\$16,497,501	\$16,363,308	\$16,203,188
Judicial	10,194,530	10,067,912	10,150,300	9,277,244
Public Safety	16,106,352	16,542,880	16,524,551	14,771,014
Public Works	7,255,012	9,042,327	9,866,316	7,755,081
Health	33,377,712	33,204,346	34,676,228	35,700,015
Human Services	25,494,447	26,337,284	27,630,851	23,779,002
Intergovernmental	0	0	0	0
Interest and Fiscal Charges	843,965	941,204	934,713	756,145
<i>Total Governmental Activities Expenses</i>	<u>109,459,609</u>	<u>112,633,454</u>	<u>116,146,267</u>	<u>108,241,689</u>
Business-Type Activities:				
Nursing Home	5,875,673	6,667,354	6,512,251	6,396,147
Solid Waste Recycling Center	2,350,593	3,670,488	3,479,747	3,431,329
Portage County Sewer	7,432,239	7,889,824	6,260,415	5,013,864
Portage County Water	2,036,563	3,498,182	2,805,174	2,598,296
Streetsboro Sewer	3,045,310	3,014,470	3,215,320	2,670,841
Robinson Memorial Portage County Hospital	150,716,000	143,772,000	138,903,000	132,466,000
Freedom Secondary Railroad (1)	4,864	0	0	0
SCRAM	249,828	0	0	0
Electronic Fingerprinting	21,844	0	0	0
Storm Water Management	180,302	0	0	0
Other (1)	0	213,255	130,273	72,389
<i>Total Business-Type Activities Expenses</i>	<u>171,913,216</u>	<u>168,725,573</u>	<u>161,306,180</u>	<u>152,648,866</u>
<i>Total Primary Government Program Expenses</i>	<u>281,372,825</u>	<u>281,359,027</u>	<u>277,452,447</u>	<u>260,890,555</u>
Net (Expense)/Revenue				
Governmental Activities	(54,016,845)	(47,844,895)	(45,303,694)	(50,445,471)
Business-Type Activities	(7,201,306)	2,540,545	6,497,100	5,687,426
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$61,218,151)</u>	<u>(\$45,304,350)</u>	<u>(\$38,806,594)</u>	<u>(\$44,758,045)</u>

2005	2004	2003	2002	2001
\$15,884,596	\$15,144,757	\$15,557,277	\$16,504,649	\$13,996,399
8,967,403	9,012,079	9,209,499	8,957,470	8,521,188
14,835,149	14,958,299	13,950,175	15,067,326	14,044,650
8,356,704	7,986,184	7,971,144	7,722,247	6,503,164
32,132,072	28,633,858	29,270,627	26,562,168	26,227,784
22,058,370	18,991,623	18,701,048	19,342,738	18,561,727
0	13,754	13,676	8,294	3,416
983,709	1,019,263	1,133,058	1,158,536	931,708
103,218,003	95,759,817	95,806,504	95,323,428	88,790,036
6,414,745	6,432,943	6,110,535	5,876,237	5,107,918
3,329,078	3,161,477	2,895,287	2,674,776	2,522,965
6,552,851	4,782,958	3,683,455	3,337,874	2,450,074
2,326,925	2,487,189	2,074,552	2,508,405	2,032,130
3,198,834	2,635,193	1,944,575	2,458,123	2,600,399
129,714,861	129,951,996	121,449,072	117,228,606	114,630,578
5,185	2,835	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
151,542,479	149,454,591	138,157,476	134,084,021	129,344,064
254,760,482	245,214,408	233,963,980	229,407,449	218,134,100
(42,621,610)	(46,439,544)	(41,293,790)	(44,378,714)	(44,948,445)
(191,360)	(2,081,475)	3,922,144	5,511,970	490,270
(\$42,812,970)	(\$48,521,019)	(\$37,371,646)	(\$38,866,744)	(\$44,458,175)

(continued)

Portage County, Ohio
Changes in Net Assets (continued)
Last Nine Years
(Accrual Basis of Accounting)

	2009	2008	2007	2006
General Revenues and Other Changes in Net Assets				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$4,689,995	\$4,725,109	\$4,874,408	\$4,431,123
Health - Mental Health and Recovery Board	3,475,692	3,523,173	3,684,255	3,747,964
Heath - Developmental Disabilities	12,684,475	12,949,817	13,782,990	14,105,710
Human Services - Child Welfare Levy	2,386,289	2,419,157	2,528,936	2,574,654
Bond Retirement	1,399,531	1,397,524	1,425,811	1,427,625
Sales Tax Levied for General Purposes				
General Purposes	14,468,520	15,133,051	14,884,819	14,386,517
Bond Retirement	0	0	0	0
Grants and Entitlements not Restricted				
to Specific Programs	8,079,481	9,714,340	6,726,277	5,997,170
Investment Earnings	2,287,174	5,638,206	7,185,817	3,348,840
Gain on Sale of Capital Assets	0	0	0	0
Miscellaneous	450,374	661,642	382,291	547,694
Transfers	(12,000)	0	0	0
<i>Total Governmental Activities</i>	<u>49,909,531</u>	<u>56,162,019</u>	<u>55,475,604</u>	<u>50,567,297</u>
Business-Type Activities:				
Investment Earnings	1,136,198	6,757,500	7,212,249	4,215,823
Miscellaneous	4,780,410	4,062,228	4,127,465	5,726,319
Transfers	12,000	0	0	0
<i>Total Business-Type Activities</i>	<u>5,928,608</u>	<u>10,819,728</u>	<u>11,339,714</u>	<u>9,942,142</u>
<i>Total Primary Government General Revenues and Changes in Net Assets</i>	<u>55,838,139</u>	<u>66,981,747</u>	<u>66,815,318</u>	<u>60,509,439</u>
Change in Net Assets				
Governmental Activities	(4,107,314)	8,317,124	10,171,910	121,826
Business-Type Activities	(1,272,698)	13,360,273	17,836,814	15,629,568
<i>Total Primary Government Change in Net Assets</i>	<u>(\$5,380,012)</u>	<u>\$21,677,397</u>	<u>\$28,008,724</u>	<u>\$15,751,394</u>

(1) 2009 was the first year Other was broken out.

2005	2004	2003	2002	2001
\$4,367,392	\$6,333,972	\$5,462,076	\$4,981,860	\$5,224,731
3,744,720	2,357,438	2,256,801	2,264,441	2,208,429
14,190,319	11,264,238	10,998,419	10,992,985	10,705,924
2,569,506	2,459,633	2,432,578	2,413,053	2,343,524
1,376,136	1,376,585	1,370,836	1,373,173	948,797
13,751,342	13,550,567	13,178,507	12,584,271	12,932,563
0	0	9,135	42,816	9,271
7,937,932	7,323,725	2,393,322	4,999,366	6,901,116
2,195,258	1,222,315	1,828,958	2,659,075	5,237,558
0	0	91,980	0	0
465,138	296,128	528,224	824,621	536,479
0	(82,685)	23,164	52,725	24,564
50,597,743	46,101,916	40,574,000	43,188,386	47,072,956
92,962	31,641	19,319	58,583	60,833
5,035,259	4,024,247	3,334,082	3,455,723	3,990,487
0	82,685	(23,164)	(52,725)	(24,564)
5,128,221	4,138,573	3,330,237	3,461,581	4,026,756
55,725,964	50,240,489	43,904,237	46,649,967	51,099,712
7,976,133	(337,628)	(719,790)	(1,190,328)	2,124,511
4,936,861	2,057,098	7,252,381	8,973,551	4,517,026
\$12,912,994	\$1,719,470	\$6,532,591	\$7,783,223	\$6,641,537

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

	2009	2008	2007	2006
General Fund				
Reserved	\$1,116,964	\$1,588,332	\$1,851,224	\$1,628,552
Unreserved	11,534,365	15,187,393	15,581,029	13,348,122
Total General Fund	12,651,329	16,775,725	17,432,253	14,976,674
All Other Governmental Funds				
Reserved	7,972,563	8,018,884	11,430,353	7,428,292
Unreserved, Undesignated, Reported in:				
Special Revenue funds	45,228,177	42,470,940	38,289,501	29,089,328
Debt Service funds	542,990	545,061	591,869	555,568
Capital Projects funds (Deficit)	3,787,231	(974,272)	(1,150,683)	187,260
Total All Other Governmental Funds	57,530,961	50,060,613	49,161,040	37,260,448
Total Governmental Funds	<u>\$70,182,290</u>	<u>\$66,836,338</u>	<u>\$66,593,293</u>	<u>\$52,237,122</u>

2005	2004	2003	2002	2001	2000
\$1,301,149	\$1,462,912	\$1,403,369	\$1,459,257	\$1,866,163	\$4,321,094
12,786,937	12,893,383	14,503,522	14,866,702	16,931,288	12,703,702
14,088,086	14,356,295	15,906,891	16,325,959	18,797,451	17,024,796
8,119,878	7,939,477	7,654,483	6,070,118	7,392,550	11,968,516
27,418,691	25,291,147	24,773,095	24,708,687	24,346,640	23,496,041
342,150	416,294	442,574	2,653,116	3,029,236	4,059,026
(877,516)	(1,059,177)	(2,085,540)	2,509,200	2,502,547	(5,309,457)
35,003,203	32,587,741	30,784,612	35,941,121	37,270,973	34,214,126
\$49,091,289	\$46,944,036	\$46,691,503	\$52,267,080	\$56,068,424	\$51,238,922

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

	2009	2008	2007	2006
Revenues				
Property Taxes	\$24,283,281	\$24,797,602	\$26,246,567	\$26,175,660
Permissive Sales Tax	14,468,520	15,133,051	14,884,819	14,386,517
Intergovernmental	52,393,948	55,266,725	56,912,448	46,582,853
Interest	2,287,174	5,638,206	7,185,817	3,348,840
Licenses and Permits	428,144	349,881	307,195	312,165
Fines and Forfeitures	1,938,190	1,978,215	1,835,303	1,766,127
Rentals and Royalties	640,100	617,658	737,836	687,763
Charges for Services	15,162,171	14,750,779	15,783,483	15,635,151
Contributions and Donations	65,762	54,515	151,283	26,073
Special Assessments	187,439	156,716	166,744	189,843
Other	450,374	627,840	365,772	532,445
<i>Total Revenues</i>	<u>112,305,103</u>	<u>119,371,188</u>	<u>124,577,267</u>	<u>109,643,437</u>
Expenditures				
General Government:				
Legislative and Executive	15,679,054	16,335,588	14,610,626	14,872,833
Judicial	9,935,782	10,364,707	9,614,323	9,095,339
Public Safety	15,963,729	16,383,634	14,787,475	13,861,035
Public Works	7,880,399	7,402,669	8,219,537	6,907,059
Health	32,830,003	33,619,238	32,753,221	35,494,045
Human Services	26,021,871	26,323,253	26,350,990	23,713,097
Capital Outlay	2,932,435	6,766,711	2,134,970	842,788
Intergovernmental	0	0	0	0
Debt Service:				
Principal	1,028,713	985,747	913,715	871,254
Interest and Fiscal Charges	840,165	937,446	892,999	761,327
Bond Issuance Costs	0	0	0	79,131
<i>Total Expenditures</i>	<u>113,112,151</u>	<u>119,118,993</u>	<u>110,277,856</u>	<u>106,497,908</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(807,048)</u>	<u>252,195</u>	<u>14,299,411</u>	<u>3,145,529</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	0	0
General Obligation Bonds Issued	0	0	56,760	7,104,322
General Obligation Notes Issued	4,165,000	0	0	0
Special Assessment Bonds Issued	0	0	0	35,638
OWDA Loans Issued	0	0	0	0
Premium on Debt Issuance	0	0	0	414,551
Payment to Refunded Bond Escrow Agent	0	0	0	(7,554,207)
Transfers In	419,565	703,837	2,895,088	1,372,322
Transfers Out	(431,565)	(712,987)	(2,895,088)	(1,372,322)
<i>Total Other Financing Sources (Uses)</i>	<u>4,153,000</u>	<u>(9,150)</u>	<u>56,760</u>	<u>304</u>
Net Change in Fund Balances	<u><u>\$3,345,952</u></u>	<u><u>\$243,045</u></u>	<u><u>\$14,356,171</u></u>	<u><u>\$3,145,833</u></u>
Debt Service as a Percentage of				
Noncapital Expenditures	1.74%	1.73%	1.68%	1.65%

2005	2004	2003	2002	2001	2000
\$25,794,402	\$23,831,856	\$22,383,208	\$21,935,872	\$21,230,022	\$20,449,742
13,751,342	13,550,567	13,187,642	12,629,467	12,364,276	12,170,365
48,147,112	41,319,795	41,183,340	41,778,028	37,867,715	38,796,403
2,195,258	1,222,315	1,833,114	2,805,181	5,502,424	5,893,460
300,141	277,079	259,793	269,037	238,385	245,100
1,993,747	1,305,782	1,727,970	1,783,792	1,542,758	1,951,427
728,237	706,070	654,636	465,630	429,533	0
14,743,479	12,558,156	11,790,066	10,258,142	9,432,359	8,885,026
12,925	22,497	19,790	17,263	14,630	41,742
218,867	233,716	233,688	219,122	361,141	282,653
425,308	273,592	528,224	824,621	544,290	511,637
<u>108,310,818</u>	<u>95,301,425</u>	<u>93,801,471</u>	<u>92,986,155</u>	<u>89,527,533</u>	<u>89,227,555</u>
14,592,354	14,218,259	14,403,702	15,653,735	12,610,553	13,425,588
8,896,020	9,062,542	9,684,687	8,785,009	8,076,513	7,402,107
14,596,106	14,301,876	13,797,999	14,152,243	12,764,867	12,598,543
9,364,163	6,856,088	6,529,308	7,597,830	5,456,988	6,410,894
31,909,387	28,668,642	28,894,714	26,640,149	25,987,511	23,816,617
22,057,771	18,977,952	18,812,400	19,401,111	18,145,993	15,066,615
2,894,687	1,870,542	4,586,885	2,097,956	7,795,362	13,685,502
0	13,754	13,676	8,294	3,416	3,416
862,070	877,886	1,707,168	1,539,381	1,313,240	1,293,452
991,007	1,015,731	1,139,997	1,159,271	979,995	1,339,567
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>106,163,565</u>	<u>95,863,272</u>	<u>99,570,536</u>	<u>97,034,979</u>	<u>93,134,438</u>	<u>95,042,301</u>
<u>2,147,253</u>	<u>(561,847)</u>	<u>(5,769,065)</u>	<u>(4,048,824)</u>	<u>(3,606,905)</u>	<u>(5,814,746)</u>
0	0	91,980	0	0	78,126
0	774,005	78,344	194,755	8,483,686	11,865
0	0	0	0	0	0
0	137,000	0	0	0	0
0	0	0	0	3,157	5,656
0	0	0	0	0	0
0	0	0	0	0	0
149,897	683,177	1,514,975	1,312,206	2,292,052	353,845
<u>(149,897)</u>	<u>(779,802)</u>	<u>(1,491,811)</u>	<u>(1,259,481)</u>	<u>(2,342,488)</u>	<u>(419,708)</u>
<u>0</u>	<u>814,380</u>	<u>193,488</u>	<u>247,480</u>	<u>8,436,407</u>	<u>29,784</u>
<u>\$2,147,253</u>	<u>\$252,533</u>	<u>(\$5,575,577)</u>	<u>(\$3,801,344)</u>	<u>\$4,829,502</u>	<u>(\$5,784,962)</u>
1.83%	2.06%	3.09%	2.93%	2.76%	3.34%

Portage County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value			Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU	Estimated Actual Value	Assessed Value	Estimated Actual Value
2009	\$2,629,045,580	\$646,635,170	\$9,359,087,857	\$77,794,170	\$88,402,466
2008	2,688,801,083	622,826,390	9,461,792,780	74,426,490	84,575,557
2007	2,635,600,332	618,058,900	9,296,169,234	93,860,160	106,659,273
2006	2,350,021,044	549,635,030	8,284,731,640	97,762,210	111,093,420
2005	2,290,593,576	527,173,040	8,050,761,760	106,970,270	121,557,125
2004	2,229,968,677	506,004,830	7,817,067,163	107,988,640	122,714,364
2003	1,942,972,988	483,754,560	6,933,507,280	109,115,840	123,995,273
2002	1,883,336,354	470,519,780	6,725,303,240	106,700,070	121,250,080
2001	1,816,338,156	436,830,350	6,437,624,303	117,478,350	133,498,125
2000	1,525,570,971	356,944,320	5,378,615,117	140,428,080	159,577,364

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

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006. Both types of general business tangible personal property were assessed at 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property is 2010).

The tangible personal property values associated with each year are 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 the 10 percent, 2 1/2 percent and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property has been eliminated.

Source: Portage County Auditor

Tangible Personal Property					Weighted Average Tax Rate (per 1,000 of Assessed Value)
General Business		Totals			
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$3,628,145	\$58,050,320	\$3,357,103,065	\$9,505,540,643	32.2%	\$8.21944
75,486,205	1,207,779,280	3,461,540,168	10,754,147,617	32.2	8.11041
106,254,019	850,032,152	3,453,773,411	10,252,860,659	34.6	8.17751
192,793,990	1,028,234,613	3,190,212,274	9,424,059,673	33.9	8.91665
263,469,094	1,053,876,376	3,188,205,980	9,226,195,261	34.6	9.03932
252,448,784	1,009,795,136	3,096,410,931	8,949,576,663	34.6	7.69489
266,626,917	1,066,507,668	2,802,470,305	8,124,010,221	34.5	8.25227
259,025,255	1,036,101,020	2,719,581,459	7,882,654,340	34.5	8.27804
246,532,905	986,131,620	2,617,179,761	7,557,254,048	34.6	8.33592
226,850,136	907,400,544	2,249,793,507	6,445,593,025	34.9	9.23560

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

	2009	2008	2007	2006
Unvoted Millage				
Operating	\$2.00000	\$2.00000	\$2.00000	\$2.00000
Voted Millage - by levy				
1976 Mental Health Recovery Board Current Expense				
Residential/Agricultural Real	0.05317	0.05070	0.05065	0.05586
Commercial/Industrial and Public Utility Real	0.09251	0.09270	0.09185	0.10145
General Business and Public Utility Personal	0.30000	0.30000	0.30000	0.30000
1976 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	0.15596	0.14880	0.14857	0.16385
Commercial/Industrial and Public Utility Real	0.27135	0.27200	0.26941	0.29759
General Business and Public Utility Personal	0.88000	0.88000	0.88000	0.88000
1976 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	0.17723	0.16910	0.16883	0.18619
Commercial/Industrial and Public Utility Real	0.30836	0.30910	0.30615	0.33817
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
1979 Mental Health Recovery Board Current Expense				
Residential/Agricultural Real	0.14136	0.13490	0.13467	0.14852
Commercial/Industrial and Public Utility Real	0.20324	0.20380	0.20179	0.22289
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.50000
1981 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	0.76936	0.73420	0.73294	0.80830
Commercial/Industrial and Public Utility Real	0.93186	0.93420	0.92520	1.02195
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
1989 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	0.92295	0.88080	0.87925	0.96967
Commercial/Industrial and Public Utility Real	1.09763	1.10040	1.08978	1.20374
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
1995 Child Welfare Current Expense				
Residential/Agricultural Real	0.30706	0.29300	0.29252	0.32260
Commercial/Industrial and Public Utility Real	0.33786	0.33870	0.33545	0.37053
General Business and Public Utility Personal	0.49000	0.49000	0.49000	0.49000
1995 Child Welfare Current Expense				
Residential/Agricultural Real	0.46998	0.44850	0.44773	0.49378
Commercial/Industrial and Public Utility Real	0.51714	0.51840	0.51344	0.56714
General Business and Public Utility Personal	0.75000	0.75000	0.75000	0.75000
1996 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	1.12796	1.07650	1.07456	1.18506
Commercial/Industrial and Public Utility Real	1.24113	1.24420	1.23226	1.36112
General Business and Public Utility Personal	1.80000	1.80000	1.80000	1.80000
2004 Mental Health Recovery Board Current Expense				
Residential/Agricultural Real	0.94774	0.90450	0.90286	0.99571
Commercial/Industrial and Public Utility Real	0.91184	0.91410	0.90532	1.00000
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000

2005	2004	2003	2002	2001	2000
\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000
0.05590	0.05610	0.06300	0.06328	0.06368	0.07375
0.10119	0.10119	0.10405	0.10382	0.10449	0.12465
0.30000	0.30000	0.30000	0.30000	0.30000	0.30000
0.16397	0.16456	0.18481	0.18563	0.18678	0.21633
0.29682	0.29682	0.30520	0.30454	0.30651	0.65624
0.88000	0.88000	0.88000	0.88000	0.88000	0.88000
0.18633	0.18700	0.21001	0.21095	0.21225	0.24583
0.33729	0.33730	0.34682	0.34607	0.34831	0.41548
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.14863	0.14916	0.16752	0.16826	0.16930	0.19608
0.22231	0.22232	0.22859	0.22810	0.22958	0.27385
0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
0.80890	0.81179	0.91171	0.91577	0.92142	1.06720
1.01930	1.01932	1.04809	1.04582	1.05259	1.25559
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
0.97038	0.97385	1.09372	1.09859	1.10536	1.28024
1.20062	1.20065	1.23453	1.23186	1.23984	1.47895
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
0.32284	0.32400	0.36387	0.36549	0.36775	0.42593
0.36957	0.36958	0.38001	0.37918	0.38164	0.45524
0.49000	0.49000	0.49000	0.49000	0.49000	0.49000
0.49414	0.49590	0.55694	0.55943	0.56288	0.65193
0.56566	0.56568	0.58164	0.58038	0.58414	0.69680
0.75000	0.75000	0.75000	0.75000	0.75000	0.75000
1.18593	1.19017	1.33667	1.34262	1.35090	1.56463
1.35759	1.35762	1.39594	1.39291	1.40194	1.67231
1.80000	1.80000	1.80000	1.80000	1.80000	1.80000
0.99644	0.43280	0.48607	0.48823	0.49124	0.56896
0.99998	0.55486	0.57052	0.56928	0.57297	0.68348
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000

(continued)

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

	2009	2008	2007	2006
2004 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	\$0.85296	\$0.81400	\$0.81258	\$0.89614
Commercial/Industrial and Public Utility Real	0.82066	0.82270	0.81479	0.90000
General Business and Public Utility Personal	0.90000	0.90000	0.90000	0.90000
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Total Voted Millage by type of Property				
Residential/Agricultural Real	\$5.92573	\$5.65500	\$5.64516	\$6.22568
Commercial/Industrial and Public Utility Real	6.73358	6.75030	6.68544	7.38458
General Business and Public Utility Personal	11.62000	11.62000	11.62000	11.62000
<hr/>				
Total Millage by type of Property				
Residential/Agricultural Real	\$7.92573	\$7.65500	\$7.64516	\$8.22568
Commercial/Industrial and Public Utility Real	8.73358	8.75030	8.68544	9.38458
General Business and Public Utility Personal	13.62000	13.62000	13.62000	13.62000
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Overlapping Rates by Taxing District				
Cities				
Aurora				
Residential/Agricultural Real	\$6.90473	\$7.02391	\$6.61087	\$7.03740
Commercial/Industrial and Public Utility Real	7.12499	7.24649	6.90665	7.32322
General Business and Public Utility Personal	8.84000	8.96000	8.78000	9.03000
Kent - Field Local School District				
Residential/Agricultural Real	5.89677	5.89301	5.89379	5.66861
Commercial/Industrial and Public Utility Real	6.25192	6.23869	6.20174	6.10733
General Business and Public Utility Personal	6.84000	6.84000	6.84000	6.84000
Kent - Kent City School District				
Residential/Agricultural Real	8.59677	8.59301	8.59379	8.36861
Commercial/Industrial and Public Utility Real	8.95192	8.93869	8.90174	8.80733
General Business and Public Utility Personal	9.54000	9.54000	9.54000	9.54000
Ravenna				
Residential/Agricultural Real	3.40000	3.40000	3.40000	3.40000
Commercial/Industrial and Public Utility Real	3.40000	3.40000	3.40000	3.40000
General Business and Public Utility Personal	3.40000	3.40000	3.40000	3.40000
Streetsboro				
Residential/Agricultural Real	2.90000	2.90000	2.90000	2.90000
Commercial/Industrial and Public Utility Real	2.90000	2.90000	2.90000	2.90000
General Business and Public Utility Personal	2.90000	2.90000	2.90000	2.90000
Tallmadge - Field Local School District				
Residential/Agricultural Real	3.95000	3.93745	2.62294	2.62951
Commercial/Industrial and Public Utility Real	3.95000	3.84698	3.17892	3.23305
General Business and Public Utility Personal	3.95000	3.95000	3.95000	3.95000
Tallmadge - Tallmadge City School District				
Residential/Agricultural Real	5.05000	5.03745	3.72294	3.72951
Commercial/Industrial and Public Utility Real	5.05000	4.94698	4.27892	4.33305
General Business and Public Utility Personal	5.05000	5.05000	5.05000	5.05000

2005	2004	2003	2002	2001	2000
\$0.89680	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
0.89998	0.00000	0.00000	0.00000	0.00000	0.00000
0.90000	0.00000	0.00000	0.00000	0.00000	0.00000
\$6.23026	\$4.78530	\$5.37432	\$5.39825	\$5.43155	\$6.29089
7.37030	6.02534	6.19538	6.18195	6.22200	7.71259
11.62000	10.72000	10.72000	10.72000	10.72000	10.72000
\$8.23026	\$6.78530	\$7.37432	\$7.39825	\$7.43155	\$8.29089
9.37030	8.02534	8.19538	8.18195	8.22200	9.71259
13.62000	12.72000	12.72000	12.72000	12.72000	12.72000
\$7.05583	\$7.10176	\$7.56936	\$7.41000	\$6.64839	\$7.10186
7.34145	7.33843	7.72275	7.54982	6.73250	7.38348
9.05000	9.09000	9.36000	9.43000	8.80000	9.02000
5.57340	5.58491	6.17047	4.98390	4.43152	3.69209
5.98523	5.97877	6.06052	4.92443	4.48242	4.41379
6.74000	6.74000	6.74000	5.92000	5.92000	5.92000
8.27340	8.28491	8.87047	7.68390	7.13152	6.38921
8.68523	8.67877	8.76052	7.62443	7.18242	7.11379
9.44000	9.44000	9.44000	8.62000	8.62000	8.62000
3.40000	3.40000	3.40000	3.40000	3.40000	3.40000
3.40000	3.40000	3.40000	3.40000	3.40000	3.40000
3.40000	3.40000	3.40000	3.40000	3.40000	3.40000
2.90000	2.90000	2.90000	2.90000	2.90000	2.90000
2.90000	2.90000	2.90000	2.90000	2.90000	2.90000
2.90000	2.90000	2.90000	2.90000	2.90000	2.90000
2.80619	2.81157	2.81769	3.04827	3.06979	3.06812
3.27360	3.31260	3.27895	3.56124	3.63990	3.65615
3.95000	3.95000	3.95000	3.95000	3.95000	3.95000
3.90619	3.91157	3.91769	4.14827	4.16979	4.16812
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5.05000	5.05000	5.05000	5.05000	5.05000	5.05000

(continued)

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

	2009	2008	2007	2006
Villages				
Brady Lake				
Residential/Agricultural Real	\$8.81216	\$8.80196	\$8.77604	\$9.24142
Commercial/Industrial and Public Utility Real	10.64060	10.64060	11.14725	11.81724
General Business and Public Utility Personal	13.95000	13.95000	13.95000	13.95000
Garrettsville				
Residential/Agricultural Real	2.60000	2.60000	2.60000	2.60000
Commercial/Industrial and Public Utility Real	2.60000	2.60000	2.60000	2.60000
General Business and Public Utility Personal	2.60000	2.60000	2.60000	2.60000
Hiram				
Residential/Agricultural Real	9.18885	9.18885	9.13432	5.46211
Commercial/Industrial and Public Utility Real	9.20000	9.20000	9.19537	6.14882
General Business and Public Utility Personal	9.20000	9.20000	9.20000	9.20000
Mantua				
Residential/Agricultural Real	2.80000	2.80000	2.80000	2.80000
Commercial/Industrial and Public Utility Real	2.80000	2.80000	2.80000	2.80000
General Business and Public Utility Personal	2.80000	2.80000	2.80000	2.80000
Mogadore				
Residential/Agricultural Real	2.15000	2.15000	2.15000	2.15000
Commercial/Industrial and Public Utility Real	2.15000	2.15000	2.15000	2.15000
General Business and Public Utility Personal	2.15000	2.15000	2.15000	2.15000
Sugar Bush Knolls				
Residential/Agricultural Real	6.00732	6.00600	5.99647	6.21864
Commercial/Industrial and Public Utility Real	8.20000	8.20000	8.20000	8.20000
General Business and Public Utility Personal	8.20000	8.20000	8.20000	8.20000
Windham				
Residential/Agricultural Real	3.50000	3.50000	3.50000	3.50000
Commercial/Industrial and Public Utility Real	3.50000	3.50000	3.50000	3.50000
General Business and Public Utility Personal	3.50000	3.50000	3.50000	3.50000
Townships				
Atwater				
Residential/Agricultural Real	7.35161	7.34883	7.30126	7.76148
Commercial/Industrial and Public Utility Real	8.56857	8.56857	8.55924	8.93121
General Business and Public Utility Personal	9.35000	9.35000	9.35000	9.35000
Brimfield				
Residential/Agricultural Real	10.04424	10.04592	9.09362	9.57022
Commercial/Industrial and Public Utility Real	11.35134	10.69902	9.85825	11.23356
General Business and Public Utility Personal	13.80000	13.80000	13.80000	13.80000
Charlestown				
Residential/Agricultural Real	5.12007	5.10857	5.05003	5.29570
Commercial/Industrial and Public Utility Real	4.77211	4.62100	4.76210	5.10665
General Business and Public Utility Personal	8.10000	8.10000	8.10000	8.10000
Deerfield				
Residential/Agricultural Real	4.00578	4.00238	3.97898	2.71764
Commercial/Industrial and Public Utility Real	4.21876	4.21963	4.20921	2.94641
General Business and Public Utility Personal	4.40000	4.40000	4.40000	4.90000

2005	2004	2003	2002	2001	2000
\$9.23602	\$9.24117	\$7.98754	\$8.84555	\$8.84895	\$10.07531
11.93545	11.93545	10.10205	11.68582	11.68425	12.72719
13.95000	13.95000	11.75000	13.75000	13.75000	13.75000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
4.94447	4.94337	5.34265	5.34265	5.34265	5.14725
5.64008	5.64008	5.79168	5.79268	5.79268	6.20308
9.20000	9.20000	9.20000	9.20000	9.20000	8.90000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.15000	2.15000	2.15000	2.15000	2.15000	2.15000
2.15000	2.15000	2.15000	2.15000	2.15000	2.15000
2.15000	2.15000	2.15000	2.15000	2.15000	2.15000
6.21864	6.21864	6.42192	6.42192	6.42192	6.55100
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8.20000	8.20000	8.20000	8.20000	8.20000	8.20000
3.50000	3.50000	3.50000	3.50000	3.50000	3.50000
3.50000	3.50000	3.50000	3.50000	3.50000	3.50000
3.50000	3.50000	3.50000	3.50000	3.50000	3.50000
5.51201	5.51126	6.03494	6.05892	6.06163	6.90474
6.68121	6.66310	6.78242	6.78242	6.78242	7.03479
7.10000	7.10000	7.10000	7.10000	7.10000	7.10000
9.52840	7.91210	8.60028	8.62332	6.54023	6.38378
11.34567	9.61573	9.95839	9.73710	7.65517	7.42881
13.87288	12.17903	12.22473	12.19432	10.45271	9.24271
5.29770	5.30431	5.80579	5.80901	5.81381	4.06975
5.10665	5.10665	5.25736	5.25736	5.25736	4.14361
8.10000	8.10000	8.10000	8.10000	8.10000	5.60000
2.71784	3.05179	3.23143	3.23059	3.23410	3.62385
2.94641	3.35048	3.40324	3.40889	3.40889	3.69480
4.90000	5.40000	5.40000	5.40000	5.40000	5.40000

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

	2009	2008	2007	2006
Edinburg				
Residential/Agricultural Real	\$5.47573	\$4.97913	\$4.96797	\$5.23112
Commercial/Industrial and Public Utility Real	5.69899	5.28329	5.20643	5.57137
General Business and Public Utility Personal	6.70000	6.70000	6.70000	6.70000
Franklin				
Residential/Agricultural Real	6.97974	6.97706	6.95086	7.34077
Commercial/Industrial and Public Utility Real	7.05810	7.05549	7.04531	7.77355
General Business and Public Utility Personal	10.27000	10.27000	10.27000	10.27000
Freedom				
Residential/Agricultural Real	2.60000	2.60000	2.60000	2.60000
Commercial/Industrial and Public Utility Real	2.60000	2.60000	2.60000	2.60000
General Business and Public Utility Personal	2.60000	2.60000	2.60000	2.60000
Hiram				
Residential/Agricultural Real	11.07609	10.11420	10.91850	11.83463
Commercial/Industrial and Public Utility Real	10.95232	10.33972	11.18657	12.46437
General Business and Public Utility Personal	11.60000	11.60000	12.60000	12.60000
Mantua				
Residential/Agricultural Real	3.69292	3.69776	3.69204	3.76257
Commercial/Industrial and Public Utility Real	3.77614	3.77614	3.80278	3.96812
General Business and Public Utility Personal	4.30000	4.30000	4.30000	4.30000
Nelson				
Residential/Agricultural Real	5.97525	5.97102	5.96568	6.13212
Commercial/Industrial and Public Utility Real	6.40448	6.33197	6.23627	6.76085
General Business and Public Utility Personal	7.60000	7.60000	7.60000	7.60000
Palmyra				
Residential/Agricultural Real	4.62952	4.62856	4.61755	3.76435
Commercial/Industrial and Public Utility Real	4.48755	4.48755	4.44229	4.06052
General Business and Public Utility Personal	4.90000	4.90000	4.90000	4.90000
Paris				
Residential/Agricultural Real	4.31407	4.31373	4.29761	4.45868
Commercial/Industrial and Public Utility Real	4.46820	4.46820	4.46810	5.05486
General Business and Public Utility Personal	5.90000	5.90000	5.90000	5.90000
Randolph				
Residential/Agricultural Real	7.30710	7.30484	7.28796	7.08318
Commercial/Industrial and Public Utility Real	7.37398	7.37398	7.37193	7.53048
General Business and Public Utility Personal	7.70000	7.70000	7.70000	7.70000
Ravenna				
Residential/Agricultural Real	8.97674	8.97395	8.94238	9.46951
Commercial/Industrial and Public Utility Real	9.20645	9.42728	9.40688	10.15370
General Business and Public Utility Personal	11.90000	11.90000	11.90000	11.90000
Rootstown				
Residential/Agricultural Real	7.15003	7.15624	7.11319	6.50586
Commercial/Industrial and Public Utility Real	7.14491	7.15118	7.13033	6.70368
General Business and Public Utility Personal	7.85000	7.86000	7.84000	7.89000

2005	2004	2003	2002	2001	2000
\$5.23416	\$5.24340	\$5.72158	\$5.73166	\$5.76345	\$6.49767
5.57137	5.57137	5.71138	5.71138	5.71138	6.58039
6.70000	6.70000	6.70000	6.70000	6.70000	6.70000
7.34055	8.41262	9.17778	9.23193	9.22751	10.13776
7.77355	8.76515	9.08815	9.08815	9.09926	10.65629
10.27000	11.65000	11.65000	11.65000	11.65000	11.65000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
9.83597	9.83503	9.34477	9.40956	9.41617	10.53593
11.28419	11.28419	10.70327	10.70327	10.54944	12.30000
12.30000	12.30000	12.30000	12.30000	12.30000	12.30000
3.76313	3.76323	3.91922	3.92489	3.92872	4.07599
3.96812	3.96812	4.02373	4.02373	4.02447	4.20637
4.30000	4.30000	4.30000	4.30000	4.30000	4.30000
6.13270	6.13627	6.64568	6.65586	6.05545	7.09498
6.76085	6.76085	6.97722	6.97722	6.28442	6.96385
7.60000	7.60000	7.60000	7.60000	8.60000	8.60000
3.76560	3.06591	3.22656	3.23019	3.23610	3.55376
4.06052	3.27219	3.50329	3.50329	3.50329	4.05102
4.90000	4.90000	4.90000	4.90000	4.90000	4.90000
5.83898	5.83841	6.35833	6.36942	6.36570	5.60994
6.70021	6.70021	6.92316	6.92316	6.92316	5.73487
7.90000	7.90000	7.90000	7.90000	7.90000	5.90000
7.08530	6.81105	7.50626	7.54494	6.50981	7.16539
7.53048	7.41368	7.62229	7.62229	7.15627	7.53176
7.70000	7.70000	7.70000	7.70000	7.70000	7.70000
9.47204	9.47751	10.12791	10.19370	8.70511	9.49294
10.15370	10.15370	10.45477	10.45477	9.25865	9.83482
11.90000	11.90000	11.90000	11.90000	11.50000	11.50000
7.14743	6.65936	6.99109	7.02580	7.03319	6.43477
7.30205	6.82442	6.99668	6.98985	6.98464	6.85875
8.53000	8.53000	8.53000	8.53000	8.53000	7.45000

(continued)

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

	2009	2008	2007	2006
Shalersville				
Residential/Agricultural Real	\$2.80000	\$2.80000	\$2.80000	\$2.80000
Commercial/Industrial and Public Utility Real	2.80000	2.80000	2.80000	2.80000
General Business and Public Utility Personal	2.80000	2.80000	2.80000	2.80000
Suffield				
Residential/Agricultural Real	6.81362	6.40985	6.39024	7.27055
Commercial/Industrial and Public Utility Real	6.67402	6.31921	6.33497	7.48430
General Business and Public Utility Personal	7.00000	7.00000	7.00000	7.60000
Windham				
Residential/Agricultural Real	5.31752	5.31628	5.29696	5.50000
Commercial/Industrial and Public Utility Real	5.14610	5.14585	5.12579	5.50000
General Business and Public Utility Personal	5.50000	5.50000	5.50000	5.50000
Special Districts				
Community Emergency Medical Service				
Residential/Agricultural Real	2.47764	2.47622	2.48059	2.70000
Commercial/Industrial and Public Utility Real	2.37495	2.36791	2.35006	2.70000
General Business and Public Utility Personal	2.70000	2.70000	2.70000	2.70000
Garrettsville Freedom Nelson Joint Fire				
Residential/Agricultural Real	2.58669	2.58521	2.58976	2.81883
Commercial/Industrial and Public Utility Real	2.71917	2.71111	2.69067	3.09133
General Business and Public Utility Personal	3.20000	3.20000	3.20000	3.20000
Mantua Shalersville Fire and Ambulance				
Residential/Agricultural Real	7.40571	7.42183	5.49837	5.96665
Commercial/Industrial and Public Utility Real	7.35218	7.35544	5.52347	6.24750
General Business and Public Utility Personal	9.23000	9.23000	7.33000	7.43000
General Health				
Residential/Agricultural Real	0.06720	0.06720	0.06708	0.07400
Commercial/Industrial and Public Utility Real	0.11717	0.11663	0.11556	0.12917
General Business and Public Utility Personal	0.40000	0.40000	0.40000	0.40000
Akron Summit Library				
Residential/Agricultural Real	1.99208	1.95820	1.92059	1.93332
Commercial/Industrial and Public Utility Real	1.97987	2.02522	1.98961	1.99075
General Business and Public Utility Personal	2.08000	2.07000	2.03000	2.04000
Stark County Library				
Residential/Agricultural Real	1.00000	0.90082	0.90066	0.97799
Commercial/Industrial and Public Utility Real	1.00000	0.91438	0.88940	0.99503
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
Reed Memorial Library				
Residential/Agricultural Real	1.29262	1.29152	1.28516	1.43784
Commercial/Industrial and Public Utility Real	1.39078	1.43319	1.41311	1.55198
General Business and Public Utility Personal	1.61000	1.61000	1.61000	1.61000
Stow Munroe Falls Library				
Residential/Agricultural Real	0.92633	0.92722	0.92858	0.93029
Commercial/Industrial and Public Utility Real	0.83688	0.93853	0.95354	0.96016
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000

2005	2004	2003	2002	2001	2000
\$2.80000	\$2.80000	\$2.80000	\$2.80000	\$2.80000	\$2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
1.50000	1.50000	1.50000	1.50000	1.50000	1.50000
6.14579	6.15402	5.31890	5.32081	4.72377	5.08538
6.92023	6.88513	5.85157	5.85157	5.24864	5.43981
7.60000	7.60000	6.40000	6.40000	5.80000	5.80000
5.23367	4.96700	5.24007	5.23976	5.24069	5.35940
5.34871	5.19737	5.27126	5.27126	5.24825	5.47893
5.50000	5.50000	5.50000	5.50000	5.50000	5.50000
1.95187	1.95336	2.21364	2.21660	2.22261	2.29197
2.29295	2.26204	2.37356	2.34356	2.36980	2.48452
2.70000	2.70000	2.70000	2.70000	2.70000	2.70000
2.81782	2.81998	3.19573	2.23498	2.24104	2.72238
3.09133	3.04966	3.20000	2.59570	2.59158	2.95269
3.20000	3.20000	3.20000	3.20000	3.20000	3.20000
5.97885	6.01835	6.91822	7.01215	5.42891	5.20616
6.25750	6.29670	6.74787	6.82787	5.22406	5.37753
7.44000	7.48000	7.66000	7.74000	6.14000	6.14000
0.07405	0.07434	0.08333	0.08374	0.08435	0.09790
0.12885	0.12894	0.13280	0.13239	0.13362	0.15878
0.40000	0.40000	0.40000	0.40000	0.40000	0.40000
2.13584	0.78000	1.26331	1.09796	1.14254	1.14310
2.14000	0.78000	1.43458	1.27522	1.32181	1.32218
2.14000	0.78000	1.59000	1.35000	1.39000	1.39000
0.99027	0.00000	0.00000	0.00000	0.00000	0.75000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
1.00000	0.00000	0.00000	0.00000	0.00000	0.75000
1.43821	1.43894	0.00000	0.00000	0.00000	0.00000
1.55198	1.55000	0.00000	0.00000	0.00000	0.00000
1.61000	1.61000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

(continued)

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

	2009	2008	2007	2006
Joint Vocational Schools				
Mahoning JVS				
Residential/Agricultural Real	\$2.00000	\$2.00000	\$2.00000	\$2.00000
Commercial/Industrial and Public Utility Real	2.00431	2.00781	2.00000	2.00000
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.10000
Maplewood JVS				
Residential/Agricultural Real	2.86158	2.86014	2.85663	3.14500
Commercial/Industrial and Public Utility Real	3.21072	3.21442	3.19381	3.56005
General Business and Public Utility Personal	4.00000	4.00000	4.00000	4.00000
Portage Lakes JVS				
Residential/Agricultural Real	2.02160	2.00000	2.00000	2.00000
Commercial/Industrial and Public Utility Real	2.00000	2.00000	2.00000	2.00000
General Business and Public Utility Personal	4.35000	4.35000	4.35000	4.35000
Schools				
Aurora City				
Residential/Agricultural Real	41.09108	35.08285	33.72810	36.92725
Commercial/Industrial and Public Utility Real	44.41248	38.42087	37.14837	39.59912
General Business and Public Utility Personal	74.51000	68.50000	68.51000	68.68000
Crestwood Local				
Residential/Agricultural Real	23.76597	23.77930	23.75370	24.08714
Commercial/Industrial and Public Utility Real	24.13537	24.14637	24.37364	29.03271
General Business and Public Utility Personal	47.13000	47.14000	55.87000	60.96000
Field Local				
Residential/Agricultural Real	27.47474	27.33132	27.46481	28.36384
Commercial/Industrial and Public Utility Real	32.73395	31.60126	31.58834	34.79679
General Business and Public Utility Personal	53.95000	53.81000	53.91000	55.37000
Garfield Local				
Residential/Agricultural Real	28.04653	28.09003	28.16002	28.93453
Commercial/Industrial and Public Utility Real	30.49966	30.49897	30.44054	33.72408
General Business and Public Utility Personal	65.34000	65.39000	65.46000	66.23000
Kent City				
Residential/Agricultural Real	44.73109	44.98186	44.87828	41.21967
Commercial/Industrial and Public Utility Real	56.54181	56.74621	56.37855	53.36298
General Business and Public Utility Personal	102.18000	102.46000	102.42000	95.78000
Lake Local				
Residential/Agricultural Real	37.65529	37.45130	37.23523	28.82001
Commercial/Industrial and Public Utility Real	40.62766	39.54825	40.00462	33.55519
General Business and Public Utility Personal	71.50000	71.30000	71.00000	60.00000
Mogadore Local				
Residential/Agricultural Real	34.23702	33.68551	31.03013	34.10707
Commercial/Industrial and Public Utility Real	40.25973	41.29364	38.55935	41.42167
General Business and Public Utility Personal	73.68000	73.54000	70.90000	73.37000
Ravenna City				
Residential/Agricultural Real	34.01058	33.95814	33.65829	32.42187
Commercial/Industrial and Public Utility Real	38.94486	39.86908	39.24739	38.02212
General Business and Public Utility Personal	65.59000	65.56000	65.39000	61.04000

2005	2004	2003	2002	2001	2000
\$2.00085	\$2.00387	\$2.00324	\$2.00000	\$2.00005	\$2.00000
2.04402	2.03781	2.03770	2.02014	2.00000	2.00000
2.10000	2.10000	2.10000	2.10000	2.10000	2.10000
3.15032	3.16353	3.56979	2.41313	2.42750	2.84754
3.55399	3.57348	3.67565	2.67942	2.71571	3.16423
4.00000	4.00000	4.00000	4.00000	4.00000	4.00000
2.00000	2.00000	2.00000	2.11477	2.13065	2.13237
2.02697	2.01813	2.00000	2.11240	2.14931	2.14931
4.35000	4.35000	4.35000	4.35000	4.35000	4.35000
35.94344	36.14177	34.76902	32.61815	33.10903	35.31523
38.58464	38.21599	35.65549	33.16774	33.27007	37.82864
68.68000	68.81000	68.96000	69.09000	69.29000	69.48000
24.12007	24.15775	26.01795	26.13146	26.50589	25.44561
29.06270	29.09944	30.51067	30.55067	30.83704	31.46408
60.99000	61.03000	61.37000	61.41000	61.74000	58.15000
28.51517	21.95039	23.61987	23.65151	23.80074	26.89773
34.94872	28.78765	29.77527	29.36923	29.56831	33.22406
55.51000	50.60000	50.60000	50.60000	50.60000	50.60000
29.10004	23.22004	24.28720	24.30895	24.60279	27.96639
33.89408	27.75219	29.12518	29.12518	29.34326	32.24056
66.40000	60.52000	60.95000	60.95000	61.20000	61.30000
41.23316	41.52854	44.37921	36.36945	36.60715	40.63800
53.16704	53.24024	52.64094	44.48771	44.68034	53.43602
95.77000	96.01000	94.48000	86.35000	86.60000	86.50000
29.77051	30.60122	34.80458	34.99458	35.14555	38.99035
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
60.60000	60.60000	62.80000	62.80000	62.80000	63.30000
34.46311	28.56992	29.31749	32.30102	32.25697	34.17380
41.79833	35.79931	37.83324	36.41947	37.41992	38.52827
73.37000	67.50000	67.50000	67.50000	67.50000	67.50000
26.55830	26.56949	29.18112	29.34713	29.39221	33.06086
32.67271	32.63691	33.72213	33.74494	33.74425	37.48881
57.44000	57.44000	57.44000	57.44000	57.44000	57.44000

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

	2009	2008	2007	2006
Rootstown Local				
Residential/Agricultural Real	\$28.09104	\$28.08691	\$28.10106	\$29.17455
Commercial/Industrial and Public Utility Real	31.41871	31.41192	31.50810	33.76420
General Business and Public Utility Personal	62.31000	62.32000	62.42000	62.94000
Southeast Local				
Residential/Agricultural Real	31.01717	31.06277	30.95043	23.09445
Commercial/Industrial and Public Utility Real	31.11007	31.16341	30.98611	23.13515
General Business and Public Utility Personal	39.31000	39.37000	39.36000	38.34000
Springfield Local				
Residential/Agricultural Real	30.60883	30.09277	29.07337	30.46412
Commercial/Industrial and Public Utility Real	32.52752	33.64185	32.68085	33.97758
General Business and Public Utility Personal	48.09000	47.85000	46.83000	48.22000
Stow City				
Residential/Agricultural Real	32.97002	33.65002	32.68001	33.79001
Commercial/Industrial and Public Utility Real	32.97002	33.65023	32.68002	33.79001
General Business and Public Utility Personal	45.25000	45.93000	45.62000	46.73000
Streetsboro City				
Residential/Agricultural Real	30.34505	31.14891	29.55426	33.18610
Commercial/Industrial and Public Utility Real	33.22273	33.93862	31.95608	35.64463
General Business and Public Utility Personal	59.04000	59.80000	57.93000	58.89000
Tallmadge City				
Residential/Agricultural Real	35.51776	35.20003	34.89406	35.30861
Commercial/Industrial and Public Utility Real	41.75168	40.48651	41.04684	41.52397
General Business and Public Utility Personal	64.63000	64.46000	64.07000	64.42000
Waterloo Local				
Residential/Agricultural Real	26.42052	26.40259	26.47553	27.26146
Commercial/Industrial and Public Utility Real	30.45533	30.44533	30.58849	32.63139
General Business and Public Utility Personal	55.04000	55.03000	55.19000	55.94000
West Branch Local				
Residential/Agricultural Real	23.08421	23.58549	23.85045	24.25306
Commercial/Industrial and Public Utility Real	23.12947	23.63021	23.87963	24.28457
General Business and Public Utility Personal	33.20000	33.70000	33.95000	34.35000
Windham Exempted Village				
Residential/Agricultural Real	31.02047	30.76952	30.33902	31.52681
Commercial/Industrial and Public Utility Real	31.04724	30.80484	30.34972	32.86713
General Business and Public Utility Personal	51.46000	51.22000	50.96000	52.09000

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

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

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

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

2005	2004	2003	2002	2001	2000
\$23.39163	\$23.51755	\$25.44895	\$25.62955	\$25.73846	\$29.60713
27.67581	27.53751	28.74765	28.74518	28.78282	35.56996
57.15000	57.18000	57.32000	57.36000	57.43000	57.71000
23.60269	23.67610	26.21422	26.12474	26.98758	26.59509
27.45908	27.51908	28.88942	28.98557	29.59557	29.77911
46.13000	46.19000	46.61000	46.68000	47.26000	42.93000
30.57497	29.54674	30.82767	31.90084	32.48018	27.88246
34.73424	33.57600	34.67535	37.97368	38.98263	34.38263
48.29000	47.26000	48.54000	49.52000	50.10000	45.50000
34.94001	34.99138	35.38001	32.80001	33.50001	33.50001
35.04116	35.18471	35.38001	32.80003	33.50001	33.50001
47.88000	47.93000	48.32000	45.74000	46.44000	46.44000
32.66604	33.95909	32.08003	33.09003	35.36002	32.30348
34.87739	36.19713	32.17418	33.09003	35.36002	32.13447
58.23000	59.15000	55.12000	56.13000	58.40000	55.09000
37.13457	32.50025	32.55967	34.99290	29.06684	29.10227
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64.42000	59.73000	59.73000	59.73000	53.63000	53.68000
27.33161	27.39179	31.80095	32.15390	33.11002	28.93723
32.70139	32.72335	36.40621	36.61621	37.54621	31.49268
56.01000	56.07000	59.71000	59.92000	60.85000	53.11000
24.30971	24.38509	24.39784	24.47210	24.50002	20.00002
24.32928	24.34974	24.35066	24.50002	24.50002	20.00002
34.35000	34.35000	34.35000	34.50000	34.50000	30.00000
25.75512	25.83142	26.62572	26.76975	27.20002	28.50120
27.10713	27.18665	28.68937	28.79937	29.00300	32.74600
46.33000	46.41000	47.16000	47.27000	47.70000	48.96000

Portage County, Ohio
Property Tax Levies and Collections
Real and Public Utility Taxes
Last Ten Years

Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections (1)
2009	\$27,150,318	\$25,922,828	95.48 %	\$939,630	\$26,862,458
2008	26,668,047	25,761,576	96.60	813,533	26,575,109
2007	26,277,454	21,777,316	82.87	780,495	22,557,811
2006	25,552,791	24,565,089	96.13	881,186	25,446,275
2005	24,977,449	24,122,854	96.58	720,802	24,843,656
2004	20,996,106	19,901,482	94.79	790,546	20,692,028
2003	19,504,693	18,719,118	95.97	654,344	19,373,462
2002	18,919,234	18,251,497	96.47	652,335	18,903,832
2001	18,557,252	17,950,598	96.73	493,900	18,444,498
2000	17,510,261	16,968,736	96.91	n/a	16,968,736

Note: The County does not identify delinquent collections by the year for which the tax was levied.

(1) Does not include state reimbursements of homestead and rollback exemptions.

(2) Information prior to 2001 is not available

(3) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs

Source: Portage County Auditor

Percent of Current Total Tax Collections to Current Tax Levy (3)	Accumulated Outstanding Delinquent Taxes	Percent of Outstanding Delinquent Taxes to Current Tax Levy
98.94 %	\$2,205,889	8.12 %
99.65	1,783,963	6.69
85.84	1,239,530	4.72
99.58	1,646,208	6.44
99.46	977,727	3.91
98.55	1,529,007	7.28
99.33	1,221,467	6.26
99.92	1,056,514	5.58
99.39	947,410	5.11
96.91	852,035	4.87

Portage County, Ohio
Property Tax Levies and Collections
Tangible Personal Property Taxes
Last Ten Years

Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (1)	Total Tax Collections
2009	\$98,831	\$94,174	95.29 %	\$185,249	\$279,423
2008	1,050,346	1,046,363	99.62	86,366	1,132,729
2007	2,056,169	2,026,399	98.55	460,363	2,486,762
2006	2,844,665	2,834,122	99.63	157,590	2,991,712
2005	3,523,703	3,477,510	98.69	238,080	3,715,590
2004	3,351,327	3,187,920	95.12	196,661	3,384,581
2003	3,211,149	3,209,392	99.95	107,260	3,316,652
2002	3,391,494	3,369,946	99.36	272,127	3,642,073
2001	3,294,801	3,221,784	97.78	69,936	3,291,720
2000	3,135,899	3,117,707	99.42	n/a	3,117,707

Note: The County does not identify delinquent collections by the year for which the tax was levied.

(1) Information prior to 2001 is not available

(2) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs

Source: Portage County Auditor

Percent of Current Total Tax Collections to Current Tax Levy (2)	Accumulated Outstanding Delinquent Taxes	Percent of Outstanding Delinquent Taxes to Current Tax Levy
282.73 %	\$796,589	806.01 %
107.84	837,988	79.78
120.94	844,988	41.10
105.17	833,664	29.31
105.45	917,374	26.03
100.99	497,672	14.85
103.29	323,340	10.07
107.39	312,811	9.22
99.91	243,803	7.40
99.42	808,033	25.77

Portage County, Ohio
Principal Real Property Taxpayers
 2009 and 2000

Taxpayer	2009	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
CPG Partners	\$7,521,020	0.23%
AERC Barrington, Incorporated	6,683,920	0.20
Cedar Fair	6,576,370	0.20
Lakes of Aurora	6,438,610	0.20
Heritage Capital Corporation	5,914,900	0.18
Shady Lake Apartments	4,601,630	0.14
Step 2 Real Estate Company	4,476,160	0.14
Walmart	4,071,010	0.12
Portage Pointe Apartments	3,884,720	0.12
Caroline Realty	3,810,250	0.12
Total	\$53,978,590	1.65%
Total Real Assessed Valuation	\$3,275,680,750	

Taxpayer	2000	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Chelsea GCA Realty	\$6,475,010	0.35%
AERC Barrington, Inc.	6,300,000	0.34
Portage County Board of Funtime, Inc.	5,090,440	0.27
Breezy Point Limited	4,009,470	0.21
Shady Lake Apartments	3,885,320	0.21
GE Lighting, Inc.	3,808,970	0.20
Portage Pointe, Limited	3,639,020	0.19
Coral Market Square, LTD	3,500,000	0.19
Silver Meadows Limited	3,452,050	0.18
Heritage Capital	3,077,060	0.16
Total	\$43,237,340	2.30%
Total Real Assessed Valuation	\$1,882,515,291	

Source: Portage County Auditor

Portage County, Ohio
Principal Personal Property Taxpayers
2009 and 2000

Taxpayer	2009	
	Personal Property Assessed Valuation	Percentage of Personal Assessed Valuation
Ohio Bell Telephone Company	\$254,442	7.01%
Windstream Western Reserve Incorporated	85,403	2.35
New Par	56,263	1.55
MCI Communications Services Inc	52,326	1.44
New Cingular Wireless PCS LLC	37,527	1.03
Alltel Ohio Limited Partnership	35,169	0.97
Sprintcom Inc	24,523	0.68
Sprint Communications Company	19,772	0.54
United Telephone Company of Ohio	16,694	0.46
Qwest Communications Corporation	15,782	0.45
Total	\$597,901	16.48%
Total Personal Property Assessed Valuation	\$3,628,145	

Taxpayer	2000	
	Personal Property Assessed Valuation	Percentage of Personal Assessed Valuation
General Electric Company	\$177,618	0.08%
Parker Hannifin Corporation	165,474	0.07
East Manufacturing Company	135,713	0.06
Rotek Incorporated	125,044	0.06
Omnova Solutions, Inc.	112,998	0.05
Land Olakes, Inc.	105,368	0.05
Cardinal Packaging, Inc.	100,852	0.04
Press of Ohio Incorporated	99,727	0.04
Swagelok Company	94,751	0.04
Monarch Industrial Tire, Inc.	93,634	0.04
Total	\$1,211,179	0.53%
Total Personal Property Assessed Valuation	\$226,850,136	

Source: Portage County Auditor

Portage County, Ohio
Principal Public Utility Property Taxpayers
 2009 and 2000

2009		
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$48,518,370	62.37%
American Transmission	12,329,580	15.84
East Ohio Gas Company	8,119,100	10.44
Total	<u>\$68,967,050</u>	<u>88.65%</u>
Total Public Utility Assessed Valuation	<u>\$77,794,170</u>	
2000		
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$65,098,180	46.36%
East Ohio Gas Company	23,840,680	16.98
Ohio Bell Telephone Company	15,260,380	10.86
Total	<u>\$104,199,240</u>	<u>74.20%</u>
Total Public Utility Assessed Valuation	<u>\$140,428,080</u>	

Source: Portage County Auditor

Portage County, Ohio
Robinson Memorial Hospital Statistics
Last Eight Years (1)

	2009	2008	2007	2006	2005	2004	2003	2002
Admissions (3)								
Internal Medicine	0	4,550	4,719	4,691	3,379	3,429	3,126	2,676
General Surgery	0	596	618	614	724	701	804	884
Pulmonary Medicine	0	17	18	18	248	242	275	301
Urology	0	43	45	45	63	43	39	53
Oncology	0	228	237	236	288	184	147	163
Other	0	45	47	47	22	19	21	35
Gastroenterology	0	20	21	21	39	46	35	54
Neurology	0	4	4	4	20	55	82	98
Cardiovascular Surgery	0	211	219	218	150	144	166	179
Otolaryngology	0	5	5	5	18	42	43	32
Cardiology	0	244	253	251	368	351	329	456
Pediatrics	0	689	715	711	748	635	664	731
Orthopedics	0	298	309	307	280	287	321	371
OB/GYN	0	998	1,035	1,029	957	883	915	952
Family Practice	0	1,430	1,483	1,473	2,222	1,941	2,039	2,271
<i>Total Admissions</i>	<u>0</u>	<u>9,378</u>	<u>9,728</u>	<u>9,670</u>	<u>9,526</u>	<u>9,002</u>	<u>9,006</u>	<u>9,256</u>
Discharges (2)								
Medical/Surgical	6,844	7,167	7,337	0	0	0	0	0
Critical Care	346	321	350	0	0	0	0	0
Obstetrics	943	968	1,027	0	0	0	0	0
Newborn	786	769	848	0	0	0	0	0
<i>Total Number of Patient Days</i>	<u>8,919</u>	<u>9,225</u>	<u>9,562</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Number of Patient Days								
Medical/Surgical	26,956	29,343	30,516	29,989	28,483	28,081	27,987	27,980
Critical Care	865	4,037	3,941	3,720	3,955	3,421	3,572	3,923
Pediatrics	0	0	0	0	202	247	337	486
Obstetrics	1,980	2,127	2,339	2,149	2,188	1,887	1,880	1,838
Newborn	1,493	1,576	1,774	1,483	1,284	1,260	1,432	1,481
<i>Total Number of Patient Days</i>	<u>31,294</u>	<u>37,083</u>	<u>38,570</u>	<u>37,341</u>	<u>36,112</u>	<u>34,896</u>	<u>35,208</u>	<u>35,708</u>
Average Length of Patient Stay								
Medical/Surgical	3.7	5.2	5.2	4.9	4.7	4.9	5.0	5.0
Critical Care	2.5	2.4	2.4	2.2	2.4	2.0	2.1	2.1
Pediatrics	0.0	0.0	0.0	0.0	1.7	1.8	1.8	1.8
Obstetrics	2.1	2.3	2.3	2.3	2.3	2.3	2.3	2.3
Newborn	1.9	2.1	2.1	2.1	2.1	2.2	2.1	2.1

Rates

The cost of a semi-private hospital room for 2008 was \$1,020 per day. All other charges are based upon the services provided, insurance coverage, and the ability of the patient to pay. The hospital can increase rates based upon costs of providing services. Per contract between the Hospital and Portage County, the County will pay for the services provided to an indigent County resident.

(1) Information prior to 2002 is not available

(2) Information prior to 2007 is not available

(3) During 2009, the Hospital changed their focus and is no longer reporting admissions as part of their financial statements. They will only be reporting discharges and their average length of stay.

Source: Robinson Memorial Hospital

Portage County, Ohio
Principal Hospital Payers
 2009 and 2005 (1)

2009		
Hospital Payer	Charges for Services	Percentage of Total Hospital Charges for Services
Medicare	\$47,379,680	34.00 %
Medical Mutual	19,509,280	14.00
Medicaid	9,754,640	7.00
Total	<u>\$76,643,600</u>	<u>55.00 %</u>
Total Hospital Charges for Services	<u>\$139,363,000</u>	

2005 (1)		
Hospital Payer	Charges for Services	Percentage of Total Hospital Charges for Services
Medicare	\$37,634,948	30.00 %
Medical Mutual	16,308,477	13.00
Medicaid	8,781,488	7.00
Total	<u>\$62,724,913</u>	<u>50.00 %</u>
Total Hospital Charges for Services	<u>\$125,449,825</u>	

(1) Information prior to 2005 is not available

Source: Robinson Memorial Hospital

Portage County, Ohio
*Ratio of General Bonded Debt to Estimated True
 Values of Taxable Property and Bonded Debt Per Capita
 Last Ten Years*

Year	Population	Estimated True Values of Taxable Property	Gross Bonded Debt (1)	Ratio of Bonded Debt to Estimated True Values of Taxable Property	Bonded Debt Per Capita
2009	152,061	\$9,505,540,643	\$13,067,522	0.14%	\$85.94
2008	152,061	10,754,147,617	13,981,721	0.13	91.95
2007	152,061	10,252,860,659	14,857,624	0.14	97.71
2006	152,061	9,424,059,673	15,673,928	0.17	103.08
2005	152,061	9,226,195,261	16,454,224	0.18	108.21
2004	152,061	8,949,576,663	17,204,222	0.19	113.14
2003	152,061	8,124,010,221	17,125,902	0.21	112.63
2002	152,061	7,882,654,340	18,639,173	0.24	122.58
2001	152,061	7,557,254,048	19,896,827	0.26	130.85
2000	152,061	6,445,593,025	13,132,600	0.20	86.36

(1) Includes only general obligation bonds.

Source: 2000 - 2009 The 2000 US Census

Source: Portage County Auditor

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

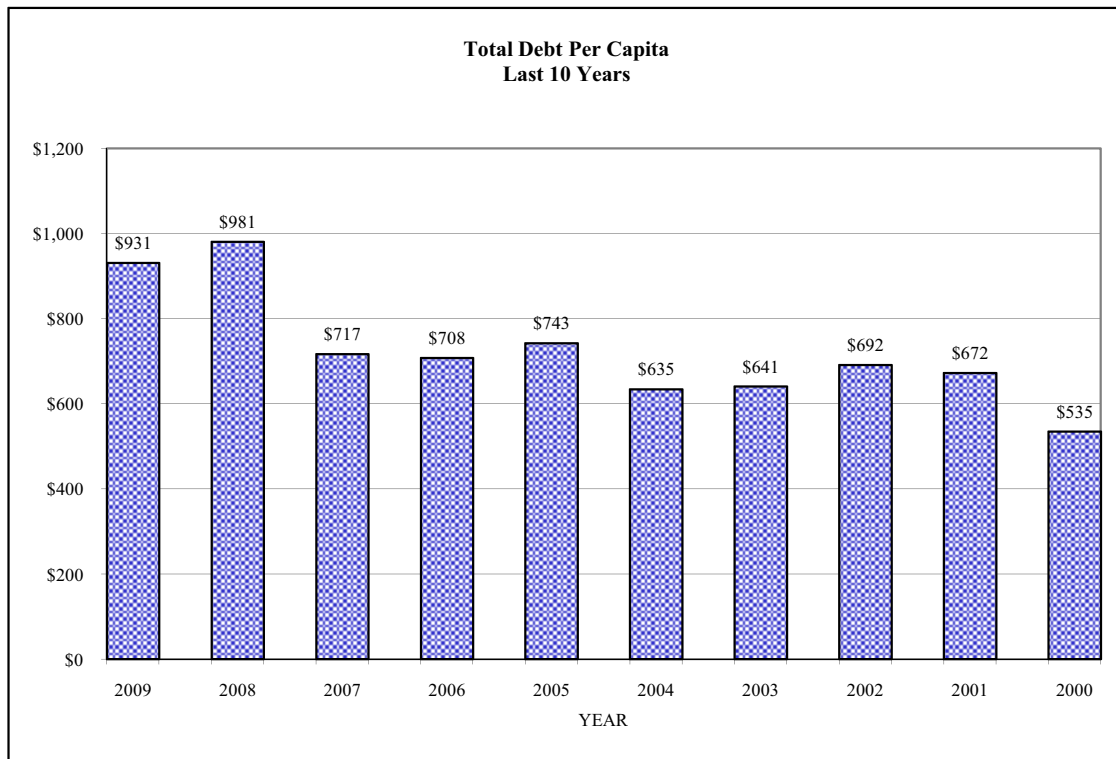
Year	Governmental Activities				
	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	OWDA Loans	OPWC Loans
2009	\$13,067,522	\$994,885	\$471,979	\$7,757,923	\$914,061
2008	13,981,721	1,072,358	509,020	8,429,489	955,058
2007	14,857,624	1,145,130	546,092	8,936,331	985,411
2006	15,673,928	1,158,086	574,088	9,648,153	988,100
2005	16,454,224	1,227,294	595,537	10,365,990	641,287
2004	17,204,222	1,295,475	671,447	11,086,422	764,723
2003	17,125,902	1,298,057	714,066	11,820,077	907,159
2002	18,639,173	1,372,221	3,051,063	13,190,979	1,049,593
2001	19,896,827	1,438,539	338,156	13,945,300	1,172,328
2000	13,132,600	1,014,743	340,878	14,082,709	1,064,113

(1) Personal Income and population are located on S54

Source: Portage County Auditor

Business-Type Activities

ORDC Loans	Revenue Bonds	Intergovern- mental Loans	Hospital Long-Term Debt	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$16,366	\$23,148,520	\$8,014,227	\$87,198,000	\$141,583,483	4.56 %	\$931
32,484	23,196,991	8,486,130	92,482,000	149,145,251	4.80	981
59,573	24,430,380	8,937,784	49,157,000	109,055,325	3.51	717
79,944	18,570,529	9,370,491	51,636,000	107,699,319	3.47	708
99,693	19,513,513	9,785,509	54,262,291	112,945,338	3.64	743
0	22,506,105	1,555,223	41,400,867	96,484,484	3.11	635
0	20,329,767	1,126,379	44,112,009	97,433,416	3.14	641
0	21,135,738	0	46,750,488	105,189,255	3.39	692
0	21,850,122	0	43,599,759	102,241,031	3.29	672
0	10,059,194	0	41,670,817	81,365,054	2.62	535



Portage County, Ohio
Computation of Legal Debt Margin
Last Ten Years

	2009		2008	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year	\$3,357,103,065	\$3,357,103,065	\$3,461,540,168	\$3,461,540,168
Debt Limitation	82,427,577	33,571,031	85,038,504	34,615,402
Total Outstanding Debt:				
General Obligation Bonds	13,067,522	13,067,522	13,981,721	13,981,721
Special Assessment Bonds	994,885	994,885	1,072,358	1,072,358
Intergovernmental Loans	8,014,227	8,014,227	8,486,130	8,486,130
Revenue Bonds	23,148,520	23,148,520	23,196,991	23,196,991
Long-Term Debt-Enterprise	87,198,000	87,198,000	92,482,000	92,482,000
OWDA Loans	8,229,902	8,229,902	8,938,509	8,938,509
OPWC Loans	914,061	914,061	955,058	955,058
ORDC Loans	16,366	16,366	32,484	32,484
Notes	6,200,000	6,200,000	8,300,000	8,300,000
Total	<u>147,783,483</u>	<u>147,783,483</u>	<u>157,445,251</u>	<u>157,445,251</u>
Exemptions:				
Intergovernmental Loans	8,014,227	8,014,227	8,486,130	8,486,130
Revenue Bonds	23,148,520	23,148,520	23,196,991	23,196,991
Long-Term Debt-Enterprise	87,198,000	87,198,000	92,482,000	92,482,000
General Obligation Bonds - Jail Construction	0	0	0	0
Special Assessment Bonds	994,885	994,885	1,072,358	1,072,358
OWDA Loans	8,229,902	8,229,902	8,938,509	8,938,509
OPWC Loans	914,061	914,061	955,058	955,058
ORDC Loans	16,366	16,366	32,484	32,484
Enterprise Fund Notes	1,950,000	1,950,000	4,050,000	4,050,000
Amount Available in Debt Service Fund	302,473	302,473	283,197	283,197
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>130,768,434</u>	<u>130,768,434</u>	<u>139,496,727</u>	<u>139,496,727</u>
Net Debt	<u>17,015,049</u>	<u>17,015,049</u>	<u>17,948,524</u>	<u>17,948,524</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$65,412,528</u>	<u>\$16,555,982</u>	<u>\$67,089,980</u>	<u>\$16,666,878</u>
Legal Debt Margin as a Percentage of the Debt Limit	79.36%	49.32%	78.89%	48.15%
(2) The Debt Limitation is calculated as follows:				
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		<u>76,427,577</u>		<u>79,038,504</u>
		<u>\$82,427,577</u>		<u>\$85,038,504</u>

(3) The Debt Limitation equals one percent of the assessed value.

Source: Portage County Auditor

2007		2006		2005	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
\$3,453,773,411	\$3,453,773,411	\$3,190,212,274	\$3,190,212,274	\$3,188,205,980	\$3,188,205,980
84,844,335	34,537,734	78,255,307	31,902,123	78,205,150	31,882,060
14,857,624	14,857,624	15,673,928	15,673,928	16,454,224	16,454,224
1,145,130	1,145,130	1,158,086	1,158,086	1,227,294	1,227,294
8,937,784	8,937,784	9,370,491	9,370,491	9,785,509	9,785,509
24,430,380	24,430,380	18,570,529	18,570,529	19,513,513	19,513,513
49,157,000	49,157,000	47,373,000	47,373,000	48,930,000	48,930,000
9,482,423	9,482,423	10,222,241	10,222,241	10,961,527	10,961,527
985,411	985,411	988,100	988,100	641,287	641,287
59,573	59,573	79,944	79,944	99,693	99,693
6,700,000	6,700,000	9,855,000	9,855,000	11,115,000	11,115,000
115,755,325	115,755,325	113,291,319	113,291,319	118,728,047	118,728,047
8,937,784	8,937,784	9,370,491	9,370,491	9,785,509	9,785,509
24,430,380	24,430,380	18,570,529	18,570,529	19,513,513	19,513,513
49,157,000	49,157,000	47,373,000	47,373,000	48,930,000	48,930,000
0	0	0	0	0	0
1,145,130	1,145,130	1,158,086	1,158,086	1,227,294	1,227,294
9,482,423	9,482,423	10,222,241	10,222,241	10,961,527	10,961,527
985,411	985,411	988,100	988,100	641,287	641,287
59,573	59,573	79,944	79,944	99,693	99,693
2,370,000	2,370,000	8,575,000	8,575,000	9,440,000	9,440,000
296,930	296,930	258,814	258,814	68,446	68,446
96,864,631	96,864,631	96,596,205	96,596,205	100,667,269	100,667,269
18,890,694	18,890,694	16,695,114	16,695,114	18,060,778	18,060,778
\$65,953,641	\$15,647,040	\$61,560,193	\$15,207,009	\$60,144,372	\$13,821,282
77.73%	45.30%	78.67%	47.67%	76.91%	43.35%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	78,844,335		72,255,307		72,205,150
	\$84,844,335		\$78,255,307		\$78,205,150

(continued)

Portage County, Ohio
Computation of Legal Debt Margin (continued)
Last Ten Years

	2004		2003	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year	\$3,096,410,931	\$3,096,410,931	\$2,802,470,305	\$2,802,470,305
Debt Limitation	75,910,273	30,964,109	68,561,758	28,024,703
Total Outstanding Debt:				
General Obligation Bonds	17,204,222	17,204,222	17,125,902	17,125,902
Special Assessment Bonds	1,295,475	1,295,475	1,298,057	1,298,057
Intergovernmental Loans	1,555,223	1,555,223	0	0
Revenue Bonds	22,506,105	22,506,105	20,329,767	20,329,767
Long-Term Debt	37,837,418	37,837,418	40,728,586	40,728,586
OWDA Loans	11,757,869	11,757,869	13,660,522	13,660,522
OPWC Loans	764,723	764,723	907,159	907,159
ORDC Loans	0	0	0	0
Notes	4,725,000	4,725,000	6,597,000	6,597,000
Total	97,646,035	97,646,035	100,646,993	100,646,993
Exemptions:				
Intergovernmental Loans	1,555,223	1,555,223	0	0
Revenue Bonds	22,506,105	22,506,105	20,329,767	20,329,767
Long-Term Debt-Enterprise	37,837,418	37,837,418	40,728,586	40,728,586
General Obligation Bonds - Jail Construction	0	0	0	0
Special Assessment Bonds	1,295,475	1,295,475	1,298,057	1,298,057
OWDA Loans	11,757,869	11,757,869	13,660,522	13,660,522
OPWC Loans	764,723	764,723	907,159	907,159
ORDC Loans	0	0	0	0
Enterprise Fund Notes	2,936,500	2,936,500	3,523,000	3,523,000
Amount Available in Debt Service Fund	123,337	123,337	124,553	124,553
Total	78,776,650	78,776,650	80,571,644	80,571,644
Net Debt	18,869,385	18,869,385	20,075,349	20,075,349
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$57,040,888	\$12,094,724	\$48,486,409	\$7,949,354
Legal Debt Margin as a Percentage of the Debt Limit	75.14%	39.06%	70.72%	28.37%
(2) The Debt Limitation is calculated as follows:				
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		69,910,273		62,561,758
		\$75,910,273		\$68,561,758

(3) The Debt Limitation equals one percent of the assessed value.

Source: Portage County Auditor

2002		2001		2000	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
\$2,719,581,459	\$2,719,581,459	\$2,617,179,761	\$2,617,179,761	\$2,249,793,507	\$2,249,793,507
66,489,536	27,195,815	63,929,494	26,171,798	54,744,838	22,497,935
18,639,173	18,639,173	19,896,827	19,896,827	13,132,600	13,132,600
1,372,221	1,372,221	1,438,539	1,438,539	1,014,743	1,014,743
0	0	0	0	0	0
21,135,738	21,135,738	21,850,122	21,850,122	10,059,194	10,059,194
43,266,799	43,266,799	39,117,647	39,117,647	41,114,681	41,114,681
13,508,481	13,508,481	14,307,157	14,307,157	14,423,587	14,423,587
1,049,593	1,049,593	1,148,627	1,148,627	1,064,113	1,064,113
0	0	0	0	0	0
6,596,000	6,596,000	2,662,000	2,662,000	16,379,000	16,379,000
105,568,005	105,568,005	100,420,919	100,420,919	97,187,918	97,187,918
0	0	0	0	0	0
21,135,738	21,135,738	21,850,122	21,850,122	10,059,194	10,059,194
43,266,799	43,266,799	39,117,647	39,117,647	41,114,681	41,114,681
925,000	925,000	1,800,000	1,800,000	2,630,000	2,630,000
1,372,221	1,372,221	1,438,539	1,438,539	1,014,743	1,014,743
13,508,481	13,508,481	14,307,157	14,307,157	14,423,587	14,423,587
1,049,593	1,049,593	1,148,627	1,148,627	1,064,113	1,064,113
0	0	0	0	0	0
3,029,000	3,029,000	2,118,000	2,118,000	2,799,000	2,799,000
2,329,709	2,329,709	2,783,519	2,783,519	3,739,599	3,739,599
86,616,541	86,616,541	84,563,611	84,563,611	76,844,917	76,844,917
18,951,464	18,951,464	15,857,308	15,857,308	20,343,001	20,343,001
\$47,538,072	\$8,244,351	\$48,072,186	\$10,314,490	\$34,401,837	\$2,154,934
71.50%	30.31%	75.20%	39.41%	62.84%	9.58%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	60,489,536		57,929,494		48,744,838
	\$66,489,536		\$63,929,494		\$54,744,838

Portage County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2009

Political Subdivision	General Obligation Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Portage County			
General Obligation Bonds	\$13,067,522	100.00%	\$13,067,522
Special Assessment Bonds	994,885	100.00	994,885
OWDA Loans	471,979	100.00	471,979
<i>Total Direct - Portage County</i>	<u>14,534,386</u>	<u>100.00</u>	<u>14,534,386</u>
Overlapping			
Townships Wholly Within County	1,105,000	100.00	1,105,000
Cities Wholly Within the County	27,338,497	100.00	27,338,497
Villages Wholly Within the County	1,031,887	100.00	1,031,887
Schools Wholly Within the County	106,006,808	100.00	106,006,808
Tallmadge City	12,675,000	3.38	428,415
Mogadore Village	700,000	22.61	158,270
Aurora City School District	15,861,154	98.87	15,681,923
Stow-Munroe Falls City School District	3,355,000	0.35	11,743
Tallmadge City School District	27,720,000	1.51	418,572
Lake Local School District	22,429,949	0.22	49,346
Mogadore Local School District	9,489,997	27.71	2,629,678
West Branch Local School District	6,504,994	1.17	76,108
Akron-Summit Library District	50,400,000	0.52	262,080
Mantua-Shalersville Fire and Ambulance	2,769,591	100.00	2,769,591
<i>Total Overlapping</i>	<u>287,387,877</u>		<u>157,967,918</u>
<i>Totals</i>	<u>\$301,922,263</u>		<u>\$172,502,304</u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivisions located within the boundaries of the County by the total assessed valuation of the political subdivisions.

(2) Debt outstanding for School Districts is shown as of June 30, 2009.

Source: Portage County Auditor

Portage County, Ohio
Pledged Revenue Coverage
Revenue Debt - Nursing Home
*Last Eight Years **

Year	Operating Revenue	Expenses, Net of Depreciation and Interest **	Net Revenue Available for Debt Service	Debt Service Requirement ***			Coverage
				Principal	Interest	Total	
2009	\$6,447,051	\$4,574,483	\$1,872,568	\$200,000	\$355,680	\$555,680	3.37
2008	6,170,695	6,240,467	(69,772)	170,000	362,905	532,905	(0.13)
2007	6,162,771	5,845,300	317,471	145,000	369,068	514,068	0.62
2006	6,298,823	5,707,064	591,759	120,000	374,498	494,498	1.20
2005	6,675,633	5,786,121	889,512	100,000	378,746	478,746	1.86
2004	6,628,732	5,721,858	906,874	75,000	381,418	456,418	1.99
2003	5,959,615	5,398,002	561,613	55,000	383,617	438,617	1.28
2002	1,456,679	5,050,527	(3,593,848)	0	432,636	432,636	(8.31)

* No activity prior to 2002.

** Total operating expenses exclusive of depreciation.

*** Revenue debt includes revenue bonds payable solely from net revenues in the nursing home enterprise fund.

Source: Portage County Auditor

Portage County, Ohio
Pledged Revenue Coverage
Revenue Debt - Solid Waste Recycling Center
Last Ten Years

Year	Operating Revenue	Expenses, Net of Depreciation and Interest *	Net Revenue Available for Debt Service	Debt Service Requirement **			Coverage
				Principal	Interest	Total	
2009	\$3,111,702	\$2,144,007	\$967,695	\$80,762	\$130,913	\$211,675	4.57
2008	3,796,692	3,327,819	468,873	78,068	17,844	95,912	4.89
2007	3,781,534	3,264,518	517,016	61,451	16,888	78,339	6.60
2006	3,104,018	3,215,807	(111,789)	60,653	17,548	78,201	(1.43)
2005	3,173,445	3,115,512	57,933	57,461	21,712	79,173	0.73
2004	3,243,365	2,843,416	399,949	705,000	77,357	782,357	0.51
2003	2,886,138	2,607,570	278,568	45,000	57,089	102,089	2.73
2002	2,737,944	2,351,801	386,143	45,000	63,860	108,860	3.55
2001	2,186,481	2,131,648	54,833	40,000	69,200	109,200	0.50
2000	2,743,879	1,811,699	932,180	5,000	54,340	59,340	15.71

* Total operating expenses exclusive of depreciation.

** Revenue debt includes revenue bonds payable solely from net revenues in the solid waste recycling center enterprise fund.

Source: Portage County Auditor

Portage County, Ohio
Pledged Revenue Coverage
Revenue Debt - Portage County Sewer
Last Ten Years

Year	Operating Revenue	Expenses, Net of Depreciation and Interest *	Net Revenue Available for Debt Service	Debt Service Requirement **			Coverage
				Principal	Interest	Total	
2009	\$6,368,313	\$4,759,949	\$1,608,364	\$588,997	\$474,741	\$1,063,738	1.51
2008	7,750,075	5,294,179	2,455,896	542,397	459,112	1,001,509	2.45
2007	7,169,625	3,612,420	3,557,205	337,432	163,136	500,568	7.11
2006	6,383,374	2,775,741	3,607,633	172,963	136,254	309,217	11.67
2005	5,992,033	4,545,889	1,446,144	238,252	267,705	505,957	2.86
2004	4,989,965	3,331,129	1,658,836	192,224	260,053	452,277	3.67
2003	4,724,291	2,378,323	2,345,968	238,386	192,755	431,141	5.44
2002	4,532,042	2,065,917	2,466,125	225,676	236,747	462,423	5.33
2001	4,391,631	1,291,885	3,099,746	95,741	148,513	244,254	12.69
2000	3,745,918	2,486,669	1,259,249	92,127	80,442	172,569	7.30

* Total operating expenses exclusive of depreciation.

** Revenue debt includes OWDA loans, OPWC loans and revenue bonds payable solely from net revenues in the portage county sewer enterprise fund.

Note: During 2006, the County refunded \$792,585 of these bonds.

Source: Portage County Auditor

Portage County, Ohio
Pledged Revenue Coverage
Revenue Debt - Portage County Water
Last Ten Years

Year	Operating Revenue	Expenses, Net of Depreciation and Interest *	Net Revenue Available for Debt Service	Debt Service Requirement **			Coverage
				Principal	Interest	Total	
2009	\$3,929,775	\$1,289,868	\$2,639,907	\$602,556	\$229,592	\$832,148	3.17
2008	4,185,537	2,801,315	1,384,222	611,447	243,026	854,473	1.62
2007	4,466,435	2,091,798	2,374,637	604,517	265,378	869,895	2.73
2006	4,351,697	1,959,177	2,392,520	537,378	243,161	780,539	3.07
2005	3,721,467	1,630,307	2,091,160	502,602	321,886	824,488	2.54
2004	3,173,507	1,539,435	1,634,072	3,807,339	357,912	4,165,251	0.39
2003	2,762,779	1,272,496	1,490,283	422,045	411,735	833,780	1.79
2002	2,552,695	1,651,671	901,024	401,671	414,545	816,216	1.10
2001	2,224,966	1,202,854	1,022,112	361,556	194,040	555,596	1.84
2000	2,200,077	1,263,852	936,225	336,262	434,435	770,697	1.21

* Total operating expenses exclusive of depreciation.

** Revenue debt includes OWDA loans, OPWC loans and revenue bonds payable solely from net revenues in the portage county water enterprise fund.

Note: During 2006, the County refunded \$1,800,131 of these bonds.

Source: Portage County Auditor

Portage County, Ohio
Pledged Revenue Coverage
Revenue Debt - Streetsboro Sewer
Last Ten Years

Year	Operating Revenue	Expenses, Net of Depreciation and Interest *	Net Revenue Available for Debt Service	Debt Service Requirement **			Coverage
				Principal	Interest	Total	
2009	\$3,849,536	\$1,972,618	\$1,876,918	\$631,872	\$232,662	\$864,534	2.17
2008	4,223,212	1,833,882	2,389,330	456,273	405,571	861,844	2.77
2007	3,642,309	2,225,355	1,416,954	666,214	193,517	859,731	1.65
2006	2,955,233	1,858,034	1,097,199	52,124	22,061	74,185	14.79
2005	3,973,825	2,071,854	1,901,971	48,661	39,163	87,824	21.66
2004	3,252,168	1,632,829	1,619,339	46,099	41,224	87,323	18.54
2003	3,668,076	991,642	2,676,434	45,540	42,847	88,387	30.28
2002	2,806,668	1,496,257	1,310,411	42,037	45,631	87,668	14.95
2001	1,918,505	1,545,875	372,630	32,659	68,723	101,382	3.68
2000	2,485,605	2,344,567	141,038	30,236	43,039	73,275	1.92

** Total operating expenses exclusive of depreciation.

*** Revenue debt includes OWDA loans, OPWC loans and revenue bonds payable solely from net revenues in the streetsboro sewer enterprise fund.

Note: During 2006, the County refunded \$567,324 of these bonds.

Source: Portage County Auditor

Portage County, Ohio
Pledged Revenue Coverage
Revenue Debt - Robinson Memorial Portage County Hospital
Last Ten Years

Year	Operating Revenue	Expenses, Net of Depreciation and Interest *	Net Revenue Available for Debt Service	Debt Service Requirement **			Coverage
				Principal	Interest	Total	
2009	\$144,122,000	\$136,647,000	\$7,475,000	\$4,057,000	\$3,552,000	\$7,609,000	0.98
2008	146,770,000	131,600,000	15,170,000	1,703,000	2,565,000	4,268,000	3.55
2007	141,375,000	127,867,000	13,508,000	1,627,000	2,259,000	3,886,000	3.48
2006	138,413,000	122,227,000	16,186,000	1,557,000	2,220,000	3,777,000	4.29
2005	130,238,307	118,873,877	11,364,430	777,263	2,238,455	3,015,718	3.77
2004	127,374,082	111,930,967	15,443,115	2,933,227	2,196,848	5,130,075	3.01
2003	121,140,063	105,054,369	16,085,694	2,408,228	2,344,536	4,752,764	3.38
2002	117,391,601	101,176,247	16,215,354	2,338,383	2,409,083	4,747,466	3.42
2001	113,305,632	98,441,768	14,863,864	2,183,228	2,461,631	4,644,859	3.20
2000	110,760,016	92,407,067	18,352,949	2,510,319	2,062,345	4,572,664	4.01

* Total operating expenses exclusive of depreciation, interest operating expense and bad debt expense

** Revenue debt includes revenue bonds payable solely from net revenues in the robinson memorial portage county hospital enterprise fund.

Source: Portage County Auditor

Portage County, Ohio
Principal Employers
Current Year and Six Years Ago (1)

2009		
Employer	Employees	Percentage of Total County Employment
Kent State University	3,150	3.79%
Robinson Memorial Hospital	1,520	1.83
Portage County	1,057	1.27
Kent City Schools	606	0.73
GE Lighting Incorporated	600	0.72
McMaster-Carr	552	0.66
St. Gobain Performance Plastics	508	0.61
Ravenna City Schools	499	0.60
Step II Corporation	459	0.55
East Manufacturing	450	0.54
Total	<u>9,401</u>	<u>11.30%</u>
Total Employment within the County	<u>83,200</u>	

2003 (1)		
Employer	Employees	Percentage of Total County Employment
Kent State University	1,064	1.29%
Robinson Memorial Hospital	969	1.18
Portage County	581	0.71
GE Lighting Incorporated	342	0.42
Kent City Schools	270	0.33
St. Gobain Performance Plastics	268	0.33
Ravenna City Schools	187	0.23
Step II Corporation	177	0.21
McMaster-Carr	176	0.20
Parker-Hannifin	158	0.19
Total	<u>4,192</u>	<u>5.09%</u>
Total Employment within the County	<u>82,400</u>	

Sources: Greater Akron Chamber Top Employers 1999-2001 and 2003
 Enterprise Zone Annual Reports - 2001 and 2004
 2003, 2005, 2006 and 2007 Harris Directory

(1) Information prior to 2003 is not available

Portage County, Ohio
Demographic and Economic Statistics
Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (2)</u>	<u>Personal Income Per Capita (1)</u>	<u>Population Density (1) (Persons per Square Mile)</u>	<u>Employed (3)</u>	<u>Unemployed (3)</u>
2009	152,061	\$3,106,302,108	\$20,428	308.8	83,200	9,200
2008	152,061	3,106,302,108	20,428	308.8	86,900	5,800
2007	152,061	3,106,302,108	20,428	308.8	86,100	4,900
2006	152,061	3,106,302,108	20,428	308.8	87,100	4,800
2005	152,061	3,106,302,108	20,428	308.8	84,900	4,400
2004	152,061	3,106,302,108	20,428	308.8	81,400	4,400
2003	152,061	3,106,302,108	20,428	308.8	82,400	4,600
2002	152,061	3,106,302,108	20,428	308.8	80,700	3,900
2001	152,061	3,106,302,108	20,428	308.8	83,000	3,800
2000	152,061	3,106,302,108	20,428	308.8	82,700	3,100

Source:

- (1) 2000 - 2009 from the 2000 Census Bureau
- (2) Computation of per capita personal income multiplied by population
- (3) Ohio Job and Family Services, Office of Workforce Development
- (4) Portage County Auditor
- (5) Federal Deposit Insurance Corporation, Washington DC

County	Unemployment Rate (3)		New Construction (4)				
	Ohio	United States	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	Bank Deposits (5)	
	9.9%	10.2%	9.3%	\$36,405,270	\$20,906,900	\$57,312,170	\$1,549,000,000
	6.3	6.5	5.8	55,363,950	21,099,150	76,463,100	1,515,000,000
	5.4	5.6	4.6	56,223,070	20,522,080	76,745,150	1,521,000,000
	5.2	5.4	4.3	50,401,070	20,920,920	71,321,990	1,340,000,000
	5.4	5.5	4.6	53,258,290	11,992,780	65,251,070	1,250,460,000
	5.2	5.5	5.1	49,441,470	10,892,920	60,334,390	1,338,000,000
	5.3	5.7	5.4	52,460,990	19,096,820	71,557,810	1,281,000,000
	4.6	5.0	5.7	55,753,920	30,768,010	86,521,930	1,207,000,000
	4.3	4.8	5.8	55,565,890	19,657,130	75,223,020	1,177,352,000
	3.6	3.7	3.7	41,856,140	18,774,990	60,631,130	1,129,000,000

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

Function/Program	2009	2008	2007	2006
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices	118	123	192	167
Certificate of Title	22	10	10	10
Real Estate Assessment	8	8	10	10
Judicial				
County Offices	127	127	123	111
Computer Legal Research	0	1	1	2
Prosecutors Grants	0	5	5	5
Public Safety				
County Offices	200	200	201	180
Probation Services	10	9	10	10
Kids in Treatment	0	4	9	9
Hazmat Operations	4	4	1	2
Public Works				
County Offices	4	8	19	14
Motor Vehicle and Gas Tax	62	63	62	61
Health Services				
Mental Health and Recovery Board	6	7	7	8
Developmental Disabilities	219	224	213	250
Dog and Kennel	7	4	3	4
Child Health Services	0	6	7	7
Women, Infants and Children	22	22	22	22
Human Services				
County Offices	17	7	7	7
Public Assistance	170	180	155	139
Child Support Administration	0	29	29	34
Central Purchasing	9	8	8	9
Health Benefits	2	2	2	1
Workers Compensation Retro Rating Plan	1	1	1	1
<i>Business-Type Activities</i>				
Solid Waste	43	44	47	47
Nursing Home	97	97	93	93
Portage County Sewer	33	23	33	32
Portage County Water	15	12	5	5
Streetsboro Sewer	3	16	10	11
Robinson Memorial Hospital	1,282	1,282	1,282	1,244
Totals	<u>2,481</u>	<u>2,526</u>	<u>2,567</u>	<u>2,495</u>

Source: Portage County Auditor and Robinson Memorial Hospital

Method: Using 1.0 for each full time employee at December 31.

2005	2004	2003	2002	2001	2000
162	153	130	160	160	173
9	9	9	8	8	8
8	9	11	11	11	12
116	123	128	143	143	134
1	1	0	0	0	0
5	5	6	5	5	5
179	197	176	177	177	181
9	8	6	11	11	11
8	12	11	11	11	11
4	4	1	1	1	1
13	13	11	11	11	13
63	86	69	59	59	59
8	7	6	6	6	6
241	284	272	254	254	239
3	4	4	5	5	5
8	10	6	6	6	16
20	21	17	18	18	17
7	9	5	5	5	5
126	135	118	118	118	121
40	40	33	28	28	19
7	11	9	12	12	12
1	2	1	1	1	1
1	0	1	1	1	1
48	48	40	47	47	40
94	120	97	88	88	95
32	51	20	19	19	21
5	n/a	12	12	12	12
12	n/a	14	16	16	16
1,239	1,223	1,216	1,353	1,271	n/a
<u>2,469</u>	<u>2,585</u>	<u>2,429</u>	<u>2,586</u>	<u>2,504</u>	<u>1,234</u>

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

Function/Program	2009	2008	2007	2006
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	108,706	109,626	99,305	103,718
Voter Turnout in November	45,113	78,402	27,485	56,433
Percentage of Voter Turnout	41.50%	71.52%	27.68%	54.41%
Recorder				
Deeds Issued	3,819	4,230	5,065	5,942
Mortgages Issued	5,733	5,667	8,383	10,407
Judicial				
Kent and Ravenna Municipal Courts				
Cases Filed	35,511	36,860	36,324	36,634
Cases Disposed	39,167	39,241	40,070	40,650
DUI Misdemeanors Filed	1,517	1,508	1,446	1,722
Domestic Violence Misdemeanors Filed	387	374	415	448
Common Pleas Courts Cases				
Civil	1,989	2,051	1,844	1,641
Criminal	755	776	692	759
Domestic	1,257	1,260	3,144	2,375
Felony Indictments	784	769	692	759
Health Services				
Dog and Kennel				
Dogs Licensed	22,320	20,323	20,053	19,444
Number of Penalties Assessed	2,915	1,650	1,920	1,832
Kennels	266	279	248	231
Number of Kennel Penalties Assessed	11	8	12	8
<i>Business-Type Activities</i>				
Portage County Sewer				
Number of Customers	8,599	8,462	8,332	8,053
Number of Units	11,024	10,818	10,171	12,518
Portage County Water				
Number of Customers	1,110	1,078	911	838
Streetsboro Sewer				
Number of Customers	4,389	4,326	4,253	4,075
Number of Units	6,107	6,038	5,956	8,407
Robinson Memorial Hospital				
Number of Beds	285	285	285	285

Source: Portage County Auditor

2005	2004	2003	2002	2001	2000
100,190	109,565	97,330	94,711	92,700	100,554
46,089	77,637	34,761	42,722	34,021	64,026
46.00%	70.86%	35.71%	45.11%	36.70%	63.67%
6,317	6,120	5,985	5,749	5,834	5,312
11,635	12,104	17,031	14,067	13,053	8,917
37,988	36,566	48,301	48,263	48,885	47,098
42,623	41,428	50,899	50,405	49,651	48,960
1,641	1,801	2,074	1,921	1,949	2,009
462	487	610	653	784	731
1,548	1,432	1,379	1,434	1,250	1,263
745	582	584	506	542	464
1,466	1,563	1,039	849	850	899
745	583	584	503	553	465
18,094	18,594	19,244	19,885	20,116	20,404
1,056	796	816	987	1,138	1,759
248	242	267	275	273	298
10	3	7	3	10	18
7,815	7,621	7,339	7,055	6,851	6,645
11,894	11,846	11,731	11,615	11,565	11,499
727	617	347	n/a	n/a	n/a
3,921	3,752	3,622	3,492	3,313	3,169
7,754	7,225	6,832	6,438	6,283	5,977
285	285	285	285	285	285

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

	2009	2008	2007	2006
<i>Governmental Activities</i>				
General Government				
Legislative and Executive				
County Offices' Vehicles	21	30	99	99
Real Estate Assessment's Vehicles	2	2	2	2
Delinquent Real Estate Tax				
Assessment Collections' Vehicles	1	1	1	1
Judicial				
County Offices' Vehicles	11	10	8	8
Public Safety				
County Offices' Vehicles	51	52	50	60
Probation Services' Vehicles	4	8	4	4
Hazmat Operations' Vehicles	11	11	10	10
Public Works				
County Engineer's Vehicles	59	57	33	33
Sanitary Engineer's Vehicles	41	42	54	54
Solid Waste's Vehicles	24	21	20	20
Health Services				
Mental Retardation and				
Developmental Disabilities' Vehicles	54	54	66	66
Dog and Kennel's Vehicles	1	2	3	3
Human Services				
County Offices' Vehicles	2	2	2	2
Public Assistance's Vehicles	10	10	18	18
Central Purchasing's Vehicles	7	3	4	4
<i>Business-Type Activities</i>				
Nursing Home's Vehicles	0	0	2	2

Source: Portage County Auditor

2005	2004	2003	2002	2001	2000
100	94	91	90	90	88
2	2	2	1	1	1
1	1	1	1	1	1
8	8	8	8	8	6
42	42	37	33	23	17
4	4	4	4	1	1
10	0	0	0	0	0
28	28	22	16	12	10
39	34	30	28	27	25
20	17	16	15	14	12
62	62	60	53	46	43
3	2	2	1	1	1
2	2	2	2	1	0
12	12	8	8	8	8
2	2	2	2	2	2
2	2	2	2	2	2

Portage County, Ohio

Miscellaneous Statistics

December 31, 2009

Date of Incorporation

1808

County Seat

Ravenna, Ohio

Higher Education

Bohecker's Business College

Hiram College

Kent State University

Northeastern Ohio College of Medicine and Pharmacy

North Coast Medical Training Academy

Hospitals

Robinson Memorial - Located in Ravenna

Communications

8 Newspapers - Gateway Press, Record Courier, Daily Kent Stater, Bingo Bulge,
Plane and Pilot News, Portage County Legal News, Mr. Thrifty, Garrettsville
Villager and Aurora Advocate

3 Radio Stations - WKSU-FM National Public Radio 89.7 FM

- WNIR-FM National Public Radio 100.1 FM

- WJMP-AM National Public Radio 1400 AM

3 Television Stations - 45/49 WNEO-WEAO

- 29/35 WAOH-WAX

- 67 WOACTV

Sources: Portage County Auditors Office

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Mary Taylor, CPA
Auditor of State

PORTAGE COUNTY FINANCIAL CONDITION

PORTAGE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JANUARY 4, 2011**