

**PORTAGE COUNTY, OHIO**

**SINGLE AUDIT REPORT**

**FOR THE YEAR ENDED  
DECEMBER 31, 2011**

***James G. Zupka, CPA, Inc.***  
**Certified Public Accountants**





# Dave Yost • Auditor of State

Board of Commissioners  
Portage County  
449 S. Meridian Street  
Ravenna, Ohio 44266

We have reviewed the *Independent Auditor's Report* of Portage County, prepared by James G. Zupka, CPA, Inc., for the audit period January 1, 2011 through December 31, 2011. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Portage County is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

August 13, 2012

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**PORTAGE COUNTY, OHIO  
SINGLE AUDIT REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2011**

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TABLE OF CONTENTS

	<u>PAGE</u>
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1-2
Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133	3-4
Schedule of Expenditures of Federal Awards	5-10
Notes to Schedule of Expenditures of Federal Awards	11-12
Schedule of Findings and Questioned Costs	13
Status of Prior Findings and Recommendations	14

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**JAMES G. ZUPKA, C.P.A., INC.**

*Certified Public Accountants  
5240 East 98<sup>th</sup> Street  
Garfield Hts., Ohio 44125*

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Board of County Commissioners  
Portage County, Ohio

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, as of and for the year ended December 31, 2011, which collectively comprise Portage County, Ohio's basic financial statements and have issued our report thereon dated May 30, 2012, wherein we noted that the County adopted the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and restated the December 31, 2010 fund balance of the General Fund and the non-major governmental funds due to a change in fund structure, and wherein we noted that our opinion on the Robinson Memorial Portage County Hospital, a major fund, was based on the report of 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. Other auditors audited the financial statements of the Robinson Memorial Portage County Hospital, a major fund, as described in our report on Portage County, Ohio's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. Additionally, we have audited the financial statements of Portage Industries, Inc., the discretely presented component unit as described in our report on Portage 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**

Management of Portage County, Ohio, is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Portage County, Ohio's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Portage County, Ohio's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Portage County, Ohio'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, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. 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 to be material weaknesses, as defined above.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Portage County, Ohio's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to the management of Portage County, Ohio, in a separate letter dated May 30, 2012.

This report is intended solely for the information and use of the management, the Board of County Commissioners, members of the Audit Committee, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

  
James G. Zupka, CPA, Inc.  
Certified Public Accountants

May 30, 2012



**JAMES G. ZUPKA, C.P.A., INC.**

*Certified Public Accountants*

*5240 East 98<sup>th</sup> Street*

*Garfield Hts., Ohio 44125*

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**REPORT ON COMPLIANCE WITH REQUIREMENTS THAT  
COULD HAVE A DIRECT AND MATERIAL EFFECT ON INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of County Commissioners  
Portage County, Ohio

**Compliance**

We have audited Portage County, Ohio's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Portage County, Ohio's major federal programs for the year ended December 31, 2011. Portage County, Ohio's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Portage County, Ohio's management. Our responsibility is to express an opinion on Portage County, Ohio'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 contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Portage County, Ohio's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Portage County, Ohio's compliance with those requirements.

In our opinion, Portage County, Ohio complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2011.

**Internal Control Over Compliance**

Management of Portage County, Ohio, 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 Portage County, Ohio's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Portage County, Ohio'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, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance 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 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.

#### **Schedule of Expenditures of Federal Awards**

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, as of and for the year ended December 31, 2011, and have issued our report thereon dated May 30, 2012, wherein we noted that our opinion on the Robinson Memorial Portage County Hospital, a major fund, was based on the report of other auditors, and wherein we noted that the County adopted the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and restated the December 31, 2010 fund balances of the General Fund and the nonmajor governmental funds due to a change in fund structure. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. The Schedule of Expenditures of Federal Awards is presented for the purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

This report is intended solely for the information and use of the management, the Board of County Commissioners, members of the Audit Committee, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

  
James G. Zupka, CPA, Inc.  
Certified Public Accountants

May 30, 2012

**PORTAGE COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

Federal Grantor <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures
<b><u>U.S. Department of Agriculture</u></b>			
<i>Passed through Ohio Department of Education:</i>			
National School Lunch Program - MRDD	10.555	not available	\$ 8,401
<i>Passed through Ohio Department of Jobs and Family Services:</i>			
<b><u>Supplemental Nutrition Assistance Program Cluster</u></b>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Administrative Costs)			
Food Assistance Refunds - SFY 10	10.561	G-89-20-1133/G-1011-11-5101	16,775
Food Assistance Refunds - SFY 11	10.561	G-89-20-1133/G-1011-11-5101	(404)
Food Assistance Employment and Training - SFY 11	10.561	G-89-20-1133/G-1011-11-5101	6,263
Food Assistance Employment and Training - SFY 12	10.561	G-89-20-1133/G-1011-11-5101	3,573
Food Assistance Admin - SFY 11	10.561	G-89-20-1133/G-1011-11-5101	572,606
Food Assistance Admin - SFY 12		G-89-20-1133/G-1011-11-5101	208,975
<i>Total Supplemental Nutrition Assistance Program Cluster - CFDA #10.561</i>			<u>807,788</u>
<i>Passed through Ohio Department of Health:</i>			
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)			
Supplemental Food Program for Women, Infants, and Children (WIC)	10.557	6710041WA0411	881,681
Supplemental Food Program for Women, Infants, and Children (WIC)	10.557	6710041WA0412	207,699
<i>Total CFDA #10.557</i>			<u>1,089,380</u>
Water and Waste Disposal Systems for Rural Communities			
ARRA - USDA Rural Development (Aurora Meadows Sanitary Sewer)	10.760	not available	1,377,983
ARRA - Loan USDA Rural Development (Aurora Meadows Sanitary Sewer)	10.760	not available	577,000
<i>Total CFDA #10.760</i>			<u>1,954,983</u>
<b>Total U.S. Department of Agriculture</b>			<u>3,860,552</u>
<b><u>U.S. Department of Housing and Urban Development (HUD)</u></b>			
<i>Passed through Ohio Department of Development:</i>			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			
10 County Formula Grant	14.228	B-F-10-1CJ-1	43,689
11 County Formula Grant	14.228	B-F-11-1CJ-1	8,000
09 County Formula Grant	14.228	B-F-09-1CJ-1	205,691
08 Neighborhood Stabilization Program (HERA)	14.228	B-Z-08-1CJ-1	257,096
CDBG New Horizons FHA	14.228	B-N-10-1CJ-1	13,478
<i>Total CFDA #14.228</i>			<u>527,954</u>
<b>Total U.S. Department of Housing and Urban Development (HUD)</b>			<u>527,954</u>
<b><u>U.S. Department of Justice</u></b>			
<i>Passed Through Ohio Governor's Office of Criminal Justice Services:</i>			
Crime Victim Assistance			
Victims of Crime Assistance (VOCA)	16.575	12VAGENE122	27,230
Victims of Crime Assistance (VOCA)	16.575	11VAGENE122	98,818
<i>Total CFDA #16.575</i>			<u>126,048</u>
Violence Against Women Formula Grants			
Violence Against Women Act - Title IV	16.588	2009-WF-VA2-8222A	31,871
Violence Against Women Act - Title IV	16.588	2010-WF-VA8-8222	27,959
<i>Total CFDA #16.588</i>			<u>59,830</u>
Grants to Encourage Arrest Policies and Enforcement of Protection Orders			
Ohio Advocate Train and Respond (ATR)	16.590	2007-WE-AX-0048	172,002
Edward Byrne Memorial Justice Assistance Program			
ARRA - JAG/Byrne Courtroom Deputies	16.803	2009-RA-A02-2323	47,892
Congressionally Recommended Awards			
Community Integration and Socialization	16.753	2010-DD-BX-0375	140,957
<b>Total U.S. Department of Justice</b>			<u>546,729</u>

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**PORTAGE COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**  
**(CONTINUED)**

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures
<b><u>U.S. Department of Labor</u></b>			
<i>Passed through Ohio Department of Jobs and Family Services:</i>			
<b><u>Workforce Investment Act (WIA) Cluster</u></b>			
<i>WIA Adult (Urban Youth Works)</i>			
Workforce Investment Act (WIA) 480 Adult	17.258	not available	222,507
<i>WIA - Youth-In-School</i>			
Workforce Investment Act (WIA) 474 Youth In-School	17.259	not available	509,909
<i>WIA - Youth Out-of-School</i>			
Workforce Investment Act (WIA) 472 Youth Out-of-School	17.259	not available	48,681
<i>Total CFDA #17.259</i>			<u>558,590</u>
<i>WIA - Dislocated Workers</i>			
Workforce Investment Act (WIA) 485 Dislocated Workers	17.260	not available	406,065
<i>ARRA - WIA - Dislocated Workers</i>			
Workforce Investment Act (WIA) 405 Dislocated Workers Stimulus	17.260	not available	661
<i>Total CFDA #17.260</i>			<u>406,726</u>
<i>ARRA - WIA National Eergency Grant</i>			
Workforce Investment Act (WIA) 500 NEG-OH 21	17.277	not available	7,873
Workforce Investment Act (WIA) 399/400 Project Hire	17.277	not available	7,023
<i>Total CFDA #17.277</i>			<u>14,896</u>
Total Workforce Investment Act (WIA) Cluster			<u>1,202,719</u>
<b>Total U.S. Department of Labor</b>			<u>1,202,719</u>
<b><u>U.S. Department of Transportation</u></b>			
<i>Passed through Ohio Department of Transportation:</i>			
<i>Highway Planning and Construction</i>			
Solid Waste	20.205	PID 86557	146,000
LPA Safety Studies - Guardrail Phase 3 #22514	20.205	PID 84951	45,270
LPA Safety Studies - 2011 Guardrail Project	20.205	PID 84952	242,450
LPA Safety Studies - Fracture Critical Load Rating Project	20.205	PID 87270	51,470
LPA Safety Studies - Fracture Critical Bridge Rating Project	20.205	PID 90189	12,455
LPA Safety Studies - Sign Upgrades #24209	20.025	PID 90507	35,520
Hiram College Hike and Bike Study	20.205	PID 89326	18,427
Middlebury Road Bridge Replacement #36491	20.205	PID 78013	68,448
Brady Lake Road Bridge Replacement #31287	20.205	PID 78016	132,171
Prospect Summit Hayes Intersection #21432	20.205	PID 79009	21,371
POR - Sandy Lake Road Resurface #23750	20.205	PID 88958	107,732
POR - Cableline Road Resurface #23323	20.205	PID 85151	252,038
Eberly Road Bridge Replacement #34286	20.205	PID 85302	317,600
<i>Total CFDA #20.205</i>			<u>1,450,952</u>
<i>Interagency Hazardous Materials Public Sector Training and Planning Grants</i>			
Hazardous Material Emergency Preparedness '11	20.703	HMEP	2,100
<i>Passed through Ohio Department of Public Safety:</i>			
<i>State and Community Highway Safety</i>			
High Visibility Enforcement Overtime	20.600	HVEO-2010-67-00-00301-00	7,077
High Visibility Enforcement Overtime	20.600	HVEO-2011-67-00-00545-00	25,198
<i>Total CFDA #20.600</i>			<u>32,275</u>
<b>Total U. S. Department of Transportation</b>			<u>1,485,327</u>

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**PORTAGE COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**  
**(CONTINUED)**

<b>Federal Grantor</b> <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures
<b><u>U.S. Department of Education</u></b>			
<i>Passed through Ohio Department of Education:</i>			
<b><u>Special Education Cluster</u></b>			
Special Education Grants to States			
Title VIB - Division of Special Education Flow-Through	84.027	069773-6B-SF-2012	11,270
Title VIB - Division of Special Education Flow-Through	84.027	069773-6B-SF-2011	30,171
<i>Total CFDA #84,027</i>			<u>41,441</u>
Special Education Preschool Grants			
Early Childhood Special Education Grant	84.173	069773-2012	2,219
Early Childhood Special Education Grant	84.173	069773-2011	8,914
<i>Total CFDA #84.172</i>			<u>11,133</u>
Total Special Education Cluster			<u>52,574</u>
RSC Recovery to Work Grant XX '12			
RSC Recovery to Work Grant XX '11	84.126	069773-2012	40,275
<i>Total CFDA #84.126</i>	84.126	069773-2011	<u>24,378</u>
			<u>64,653</u>
<i>Passed through Ohio Department of Health:</i>			
<b><u>Early Intervention Services (IDEA) Cluster</u></b>			
Special Education - Grants for Infants and Families			
Help Me Grow	84.181	06710041EQ0211	59,451
Help Me Grow	84.181	06710031HG0312	7,453
Help Me Grow	84.181	06710031HG0312	41,827
<i>Total CFDA #84.181</i>			<u>108,731</u>
Special Education - Grants for Infants and Families, Recovery Act			
ARRA - Help Me Grow	84.393	67-1003-1-HA-02-11	18,163
Total Early Intervention Service (IDEA) Cluster			<u>126,894</u>
<b>Total U.S. Department of Education</b>			<u>244,121</u>
<b><u>U.S. Election Assistance Commission</u></b>			
<i>Passed through Ohio Secretary of State:</i>			
HAVA Title II, 251 Funds	90.401	11-SOS-HHS-67	4,740
<b>Total U.S. Election Assistance Commission</b>			<u>4,740</u>
<b><u>U.S. Department of Health and Human Services</u></b>			
<i>Passed through Ohio Department of Drug and Alcohol Services:</i>			
Strategic Prevention Framework			
Strategic Prevention Framework	93.243	67-1452-SPFSIG-P-12-1175	28,784
Strategic Prevention Framework	93.243	67-1452-SPFSIG-P-11-1175	19,574
<i>Total CFDA #93.243</i>			<u>48,358</u>
<i>Passed through Ohio Department of Jobs and Family Services:</i>			
Ohio Abuse and Neglect State Grants			
Basic Child Abuse and Neglect	93.590	G-B9-20-1133/G-1011-11-5101	1,997
Kinship Navigator Grant 10			
Kinship Navigator Grant 11	93.605	not available	12,890
<i>Total CFDA #93.605</i>	93.605	not available	<u>64,135</u>
			<u>77,025</u>
			(Continued)

**PORTAGE COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**  
**(CONTINUED)**

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures
<b><u>U.S. Department of Health and Human Services</u></b>			
<i>Passed through Ohio Department of Jobs and Family Services:</i>			
Promoting Safe and Stable Families			
Caseworker Visits 11	93.556	G-89-20-1133/G-1011-11-5101	5,181
Caseworker Visits 12	93.556	G-89-20-1133/G-1011-12-5101	1,585
Caseworker Visits Admin 11	93.556	G-89-20-1133/G-1011-11-5101	538
Caseworker Visits Admin 12	93.556	G-89-20-1133/G-1011-12-5101	174
ESSA/Family Preservation Operating 11	93.556	G-89-20-1133/G-1011-11-5101	5,054
ESSA/Family Preservation Operating 12	93.556	G-89-20-1133/G-1011-12-5101	1,894
ESSA/Family Preservation 11	93.556	G-89-20-1133/G-1011-11-5101	2,993
ESSA/Family Preservation 12	93.556	G-89-20-1133/G-1011-12-5101	1,336
ESSA/Family Reunification Operating 11	93.556	G-89-20-1133/G-1011-11-5101	4,352
ESSA/Family Reunification Operating 12	93.556	G-89-20-1133/G-1011-12-5101	1,485
ESSA/Family Reunification 11	93.556	G-89-20-1133/G-1011-11-5101	4,576
ESSA/Family Reunification 12	93.556	G-89-20-1133/G-1011-12-5101	632
Post Adoption Special 11	93.556	G-89-20-1133/G-1011-11-5101	14,064
Post Adoption Special 12	93.556	G-89-20-1133/G-1011-12-5101	12,675
<i>Total CFDA #93.556</i>			56,539
Temporary Assistance for Needy Families			
TANF Independent Living	93.558	G-89-20-1133/G-1011-11-5101	1,952
TANF ADC Collections 10	93.558	G-89-20-1133/G-1011-11-5101	(17,770)
TANF Admin 11	93.558	G-89-20-1133/G-1011-11-5101	1,279,590
TANF Admin 12	93.558	G-89-20-1133/G-1011-11-5101	78,587
TANF Earnings from Collections 11	93.558	G-89-20-1133/G-1011-11-5101	1,493
TANF Earnings from Collection 12	93.558	G-89-20-1133/G-1011-11-5101	1,440
Regular TANF 11	93.558	G-89-20-1133/G-1011-11-5101	830,322
Regular TANF 12	93.558	G-89-20-1133/G-1011-11-5101	348,439
<i>Total CFDA #93.558</i>			2,524,053
Child Support Enforcement			
CSEA Incentives	93.563	G-89-20-1133/G-1011-11-5101	340,679
CSEA Incentives 11	93.563	G-89-20-1133/G-1011-11-5101	118,347
Federal Child Support	93.563	G-89-20-1133/G-1011-11-5101	618,768
Federal Child Support	93.563	G-89-20-1133/G-1011-12-5101	251,090
<i>Total CFDA #83.563</i>			1,328,884
<u>Child Care Cluster</u>			
Child Care and Development Block Grant			
Quality Child Care 11	93.575	G-89-20-1133/G-1011-11-5101	7,287
Child Care Admin 11	93.575	G-89-20-1133/G-1011-11-5101	22,970
Child Care Admin 12	93.575	G-89-20-1133/G-1011-11-5101	14,290
<i>Total CFDA #93.575</i>			44,547
Child Care Mandatory and Matching Funds of the Child Care and Development Fund			
Child Care Non-Admin 11	93.596	G-89-20-1133/G-1011-11-5101	20,288
Child Care Non-Admin 12	93.596	G-89-20-1133/G-1011-12-5101	54,978
Child Care Non-Admin 10	93.596	G-89-20-1133/G-1011-11-5101	(4,821)
<i>Total CFDA #93.598</i>			70,445
Total Child Care Cluster			114,992

(Continued)

**PORTAGE COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**  
**(CONTINUED)**

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures
<b>U.S. Department of Health and Human Services (Continued)</b>			
<i>Passed through Ohio Department of Jobs and Family Services (Continued)</i>			
Foster Care Title IV-E			
IV-E Contract Services FCM	93.658	G-89-20-1133/G-1011-12-5101	10,727
Protect Ohio	93.658	G-89-20-1133/G-1011-12-5101	906,618
Protect Ohio	93.658	G-89-20-1133/G-1011-11-5101	953,099
IV-E Admin and Training	93.658	G-89-20-1133/G-1011-12-5101	195,284
IV-E Foster Care Services	93.658	G-89-20-1133/G-1011-12-5101	223,429
<i>Total CFDA #93.658</i>			<u>2,289,157</u>
ARRA - Foster Care Title IV-E 11	93.658	G-89-20-1133/G-1011-11-5101	54,836
<i>Total Foster Care Title IV-E</i>			<u>2,343,993</u>
Adoption Assistance			
IV-E Contract Services AA	93.659	G-89-20-1133/G-1011-12-5101	10,727
IV-E Admin and Training AA	93.659	G-89-20-1133/G-1011-12-5101	376,175
Non-Recurring Adoption 11	93.659	G-89-20-1133/G-1011-11-5101	11,556
Non-Recurring Adoption 12	93.659	G-89-20-1133/G-1011-12-5101	910
<i>Total CFDA #93.659</i>			<u>399,368</u>
Child Welfare Services State Grants			
Title IV-B 11	93.645	G-89-20-1133/G-1011-11-5101	62,774
Title IV-B 12	93.645	G-89-20-1133/G-1011-12-5101	207
Title IV-B Administration 11	93.645	G-89-20-1133/G-1011-11-5101	4,542
Title IV-B Administration 12	93.645	G-89-20-1133/G-1011-12-5101	1,286
<i>Title CFDA #93.645</i>			<u>68,809</u>
Chaffee Foster Care Independence Program			
Chaffee Federal Allocation 11	93.674	G-89-20-1133/G-1011-11-5101	28,648
Chaffee Federal Allocation 12	93.674	G-89-20-1133/G-1011-12-5101	116
<i>Total CFDA #93.674</i>			<u>28,764</u>
Social Services Block Grant			
Title XX - Base Subsidy - 10	93.667	G-89-20-1133/G-1011-11-5101	404,466
Title XX - Base Subsidy - 11	93.667	G-89-20-1133/G-1011-11-5101	88,142
Title XX - Transfer Subsidy - 10	93.667	G-89-20-1133/G-1011-11-5101	552,999
Title XX - Transfer Subsidy - 11	93.667	G-89-20-1133/G-1011-11-5101	160,881
<i>Total CFDA #93.667-Passed through ODJFS</i>			<u>1,206,488</u>
<i>Passed through Ohio Department of Mental Health:</i>			
Social Services Block Grant			
Title XX FY 12	93.667	MH-36-FY12	51,008
Title XX FY 11	93.667	MH-36-FY11	55,995
<i>Total CFDA #93.667-Passed through Ohio Department of Mental Health</i>			<u>107,003</u>
<i>Passed through Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant			
Title XX CFDA Block Grant est	93.667	not available	109,073
<i>Total CFDA #93.667 - Social Services Block Grant</i>			<u>1,422,564</u>
<b>Medical Assistance Program</b>			
<i>Passed through Ohio Department of Developmental Disabilities:</i>			
Medicaid Admin Claiming	93.778	not available	351,703
ARRA - Medical Assistance Program			
Non-Medical Transportation	93.778	not available	25,747
Adult Day Support	93.778	not available	47,752
Targeted Case Management	93.778	not available	23,135
<i>Total CFDA #93778-Passed through ODDD</i>			<u>96,634</u>

(Continued)



**PORTAGE COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**  
**(CONTINUED)**

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures
<b>U.S. Department of Health and Human Services (Continued)</b>			
<u>Medical Assistance Program (Continued)</u>			
<i>Passed through Ohio Department of Jobs and Family Services:</i>			
Ohio Home Care Waiver	93.778	G-89-20-1133/G-1011-11-5101	16,040
Medicaid NET 11	93.778	G-89-20-1133/G-1011-11-5101	93,416
Medicaid NET 12	93.778	G-89-20-1133/G-1011-11-5101	45,059
Medicaid Refunds/Collections 10	93.778	G-89-20-1133/G-1011-11-5101	(129,345)
Medicaid Admin 11	93.778	G-89-20-1133/G-1011-11-5101	388,672
Medicaid Admin 12	93.778	G-89-20-1133/G-1011-11-5101	94,683
Medicaid Child Welfare Related 11	93.778	G-89-20-1133/G-1011-11-5101	1,638
<i>Total CFDA #93.778-Passed through ODJFS</i>			<u>510,163</u>
<i>Passed through Ohio Department of Alcohol and Drug Addiction Services:</i>			
ARRA - Medical Assistance Program			
Expanded Medicaid Program	93.778	not available	181,875
Alcohol and Drug Medicaid	93.778	not available	21,538
<i>Total CFDA #93.778-Passed through ODADAS</i>			<u>203,413</u>
Total Medical Assistance Program			<u>1,161,913</u>
<i>Passed through Ohio Department of Mental Health:</i>			
Block Grants for Community Mental Health Services	93.958	not available	32,972
Children's Block Grant Child/Care-FY 11	93.958	not available	39,545
Community Plan Grant - FY 12	93.958	not available	44,380
Community Plan Grant - FY 11			116,897
<i>Total CFDA #93.958</i>			<u>233,794</u>
Block Grants for Prevention and Treatment of Substance Abuse			
SAPT Alcohol/Drug Block Grant - FY 12/Treatment	93.959	SAPT PERCAPBG87	80,614
SAPT Alcohol/Drug Block Grant - FY 12/Treatment	93.959	SAPT PERCAPBG87	47,239
SAPT Alcohol/Drug Block Grant - FY 11/Treatment	93.959	SAPT PERCAPBG87	210,246
SAPT Alcohol/Drug Block Grant - FY 11/Treatment	93.959	SAPT PERCAPBG87	58,697
Women's Spec. Services Grant-FY12/Treatment	93.959	67-67583-02-W-T-10-8965	94,996
Women's Spec. Services Grant-FY12/Treatment	93.959	67-67583-02-W-T-10-8965	21,164
Women's Spec. Services Grant-FY11/Treatment	93.959	67-67583-02-W-T-10-8965	145,904
Women's Spec. Services Grant-FY11/Treatment	93.959	67-67583-02-W-T-10-8965	33,975
<i>Total CFDA #93.959</i>			<u>692,835</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>10,386,991</u>
<b>U.S. Department of Homeland Security</b>			
<i>Passed through Ohio Emergency Management Agency</i>			
Emergency Management Performance Grants			
EMPG Grant	97.042	2010-EP-00-0003	23,178
EMPG Grant	97.042	EMW-2011-EP-00003-S01	88,097
<i>Total CFDA #97.042</i>			<u>111,275</u>
Homeland Security Grant Program			
State Homeland Security Program FY 08	97.067	2008-GE-T8-0025	94,892
State Homeland Security Program FY 09	97.067	2009-SS-T9-0089	80,457
State Homeland Security Program FY 10	97.067	2010-SS-T0-0012	20,000
SHSP FY 07 Supplemental	97.067	2007-GE-T70030	21,004
SHSP USAR Training Funds FY 08	97.067	2008-GE-T8-0025	223
<i>Total CFDA #97.067</i>			<u>216,576</u>
<b>Total U.S. Department of Homeland Security</b>			<u>327,851</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$ 18,586,984</u>



**PORTAGE COUNTY, OHIO**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

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**NOTE 1: SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) summarizes activity of the County's federal award programs. The Schedule has been prepared on the cash basis of accounting.

**NOTE 2: SUBRECIPIENTS**

The County passes certain federal awards received from the U.S. Department of Housing Development and the U.S. Department of Health and Human Services to other governments or not-for-profit agencies (subrecipients). As Note 1 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 grants or grant agreements. Also, the County monitors the subrecipients to achieve the award's performance goals.

**NOTE 3: 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 persons from low to moderate income households and 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, 2011, the gross amount of loans outstanding under this program was \$5,594,543.

**NOTE 4: MATCHING REQUIREMENTS**

Certain federal programs require that the County 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.

**PORTAGE COUNTY, OHIO**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**  
**(CONTINUED)**

**NOTE 5: WORKFORCE INVESTMENT ACT (WIA)**

The Geauga, Ashtabula, and Portage Partnership, Inc. (GAPP, Inc.) provides for implementation of a local workforce investment system to comply with the Workforce Investment Act (WIA). The Board of Trustees of GAPP, Inc. 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 501c(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.

**NOTE 6: ADJUSTMENT TO 2010 FEDERAL SCHEDULE**

The Ohio Department of Jobs and Family Services (DODD) sub-awarded to Portage County, Federal funding from the U.S. Department of Health and Human Services. Although these programs were administered at the County level, cost reimbursements for Medicaid eligible individuals were not considered Federal expenditures and OMB Circular A-133 Subpart B §\_\_.205.

Program	Federal CFDA Number	Pass Through Number	2010 Federal Expenditures Reported	2011 Adjustment	Adjusted 2011 Federal Expenditures Reported
State Children's Insurance Program	93.767	not available	\$ 4,677	\$ (4,677)	\$ 0
Medical Assistance Program	93.778	not available	\$ 2,687,440	\$ (2,287,596)	\$ 399,894

**NOTE 7: 2011 FEDERAL SCHEDULE**

During the calendar year, the County received a deferred payment from the Ohio Department of Developmental Disabilities (DODD) for the Medicaid Program (CFDA #93.778) in the amount of \$71,472. The deferred payment was for Medicaid Administrative Claiming (MAC) and Wavier Administrative Claiming (WAC) expenses the County incurred in prior reporting periods due to an increase of federal funding received by DODD to reimburse these expenses, and also due to changes in the County's Medicaid Eligibility Rate (MER) for certain activity codes within MAC/WAC. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in prior reporting periods.

**PORTAGE COUNTY, OHIO  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR a-133 & §.505  
DECEMBER 31, 2011**

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**1. SUMMARY OF AUDITOR'S RESULTS**

2011(i)	Type of Financial Statement Opinion	Unqualified
2011(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
2011(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
2011(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
2011(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
2011(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
2011(v)	Type of Major Programs' Compliance Opinions	Unqualified
2011(vi)	Are there any audit findings under §.510?	No
2011(vii)	Major Programs (list):	
	Supplemental Nutrition Assistance Program - CFDA #10.561	
	ARRA - Water and Waste Disposal System for Rural Communities - CFDA #10.760	
	Workforce Investment Act Cluster - CFDA #17.258, 17.259, and 17.260	
	ARRA - Workforce Investment Act Cluster - CFDA #17.258, 17.259, 17.260, and 17.277	
	Foster Care - Title IV-E - CFDA #93.658	
	ARRA - Foster Care - Title IV-E - CFDA #93.658	
	Social Services Block Grant - CFDA #93.667	
	Medicaid Cluster - Medical Assistance Program (Title XIX) - CFDA #93.778	
	ARRA - Medicaid Cluster - Medical Assistance Program (Title XIX) - CFDA #93.778	
	Block Grant for Prevention and Treatment of Substance Abuse - CFDA #93.959	
2011(viii)	Dollar Threshold: A/B Programs	Type A: \$557,610 Type B: All Others
2011(ix)	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**

None.

**PORTAGE COUNTY, OHIO  
STATUS OF PRIOR FINDINGS AND RECOMMENDATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2011**

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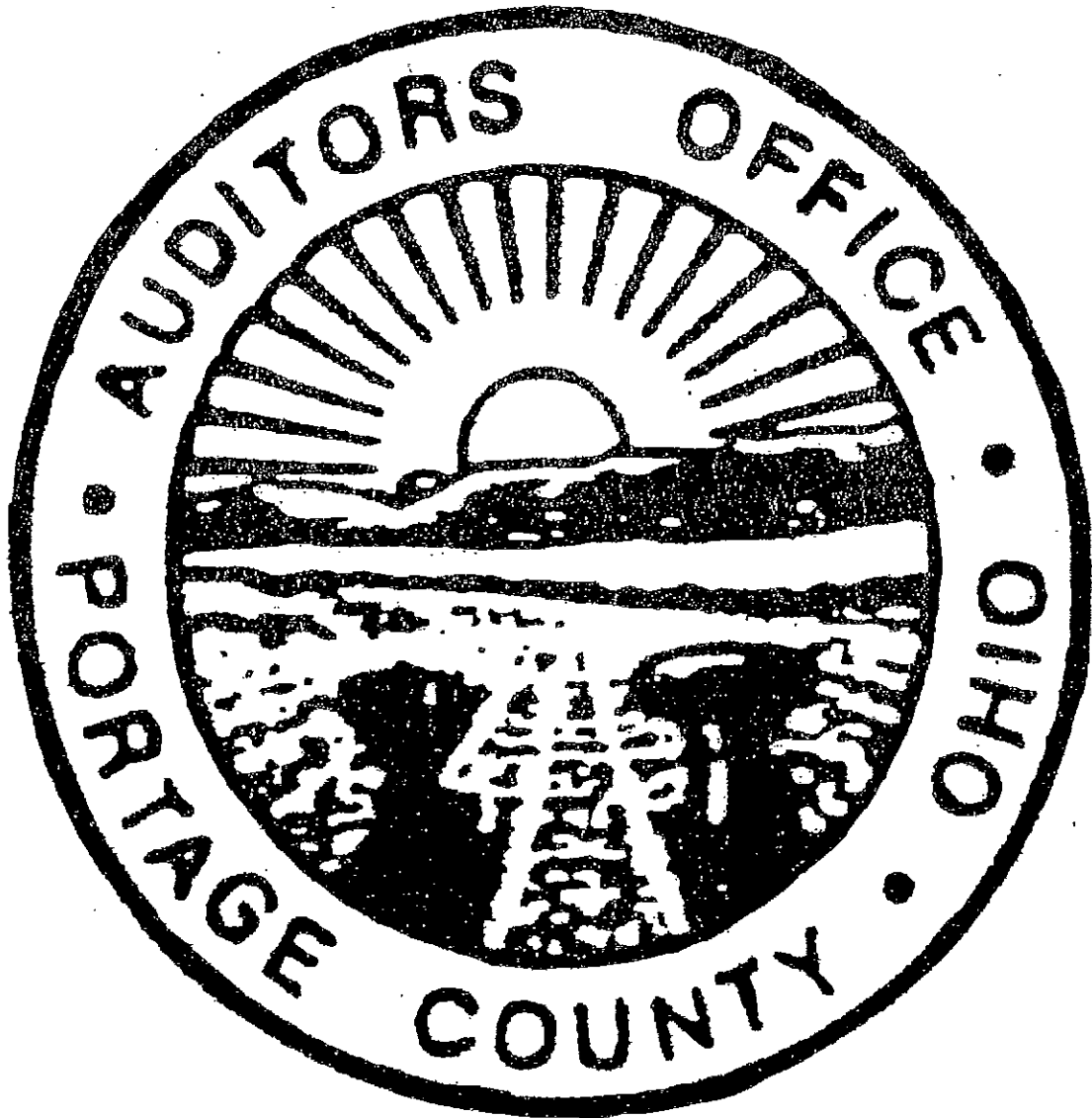
<u>Finding Number</u>	<u>Finding Summary</u>	<u>Corrected?</u>	<u>Explanation</u>
2010-001	Restatement of Prior Period Balances	Yes	Fully Corrected

Management letter recommendations have been corrected, repeated, or procedures instituted to prevent occurrences in this audit period.

Comprehensive Annual Financial Report

For the Year Ended December 31, 2011

Portage County, Ohio





# Introductory Section





# **Portage County, Ohio**

## **Comprehensive Annual Financial Report**

**For the Year Ended December 31, 2011**

**Prepared by the Portage County Auditor's Office:**

**Janet Esposito, Auditor**

**Portage County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2011*  
*Table of Contents*

*Page*

**I. Introductory Section**

Title Page.....	i
Table of Contents .....	ii
Letter of Transmittal .....	vii
Elected Officials .....	xiii
Organizational Chart - County .....	xiv
Organizational Chart - County Auditor's Office .....	xv
GFOA Certificate of Achievement .....	xvi

**II. Financial Section**

Independent Accountants' Report .....	1
Management's Discussion and Analysis .....	3

Basic Financial Statements

Government-wide Financial Statements:

Statement of Net Assets .....	13
Statement of Activities .....	14

Fund Financial Statements:

Balance Sheet – Governmental Funds .....	16
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds .....	18
Statement of Revenues, Expenditures and Changes in Fund Balance Budget (Non-GAAP Basis) and Actual:	
General Fund.....	20
Mental Health and Recovery Board Fund.....	21
Developmental Disabilities Fund.....	22
Child Welfare Levy Fund .....	23
Public Assistance Fund .....	24
Statement of Fund Net Assets – Proprietary Funds .....	26
Statement of Revenues, Expenses and Changes in Fund Net Assets – Proprietary Funds .....	30
Statement of Cash Flows – Proprietary Funds.....	32
Statement of Fiduciary Net Assets – Fiduciary Funds.....	36

Statement of Changes in Fiduciary Net Assets – Fiduciary Funds .....	37
Notes to the Basic Financial Statements .....	38
<b><i>Combining and Individual Fund Statements and Schedules</i></b>	
Combining Statements – Nonmajor Governmental Funds:	
Fund Descriptions .....	91
Combining Balance Sheet – Nonmajor Governmental Funds .....	94
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds .....	95
Combining Balance Sheet – Nonmajor Special Revenue Funds .....	96
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds .....	101
Combining Balance Sheet – Nonmajor Debt Service Funds .....	107
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Debt Service Funds .....	108
Combining Balance Sheet – Nonmajor Capital Projects Funds.....	109
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds.....	110
Combining Statements – Nonmajor Enterprise Funds:	
Fund Descriptions .....	111
Combining Statement of Fund Net Assets – Nonmajor Enterprise Funds.....	112
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets – Nonmajor Enterprise Funds.....	114
Combining Statement of Cash Flows – Nonmajor Enterprise Funds .....	116
Combining Statements – Internal Service Funds:	
Fund Descriptions .....	118
Combining Statement of Fund Net Assets – Internal Service Funds.....	119
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets – Internal Service Funds.....	120
Combining Statement of Cash Flows – Internal Service Funds .....	121

Combining Statements – Fiduciary Funds:

Fund Descriptions .....	122
Combining Statement of Fiduciary Net Assets – Private Purpose Trust Funds.....	124
Combining Statement of Changes in Fiduciary Net Assets – Private Purpose Trust Funds.....	125
Combining Statement of Changes in Assets and Liabilities – Agency Funds .....	126

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

Major Funds

General Fund .....	134
Mental Health and Recovery Board Fund .....	144
Developmental Disabilities Fund .....	145
Child Welfare Levy Fund.....	146
Public Assistance Fund .....	147
Nursing Home Fund .....	148
Solid Waste Recycling Center Fund .....	149
Portage County Sewer Fund.....	150
Portage County Water Fund.....	151
Streetsboro Sewer Fund .....	152

Nonmajor Funds

Enterprise Zone Monitoring Fund.....	153
Real Estate Assessment Fund.....	154
Delinquent Real Estate Tax Assessment Collection Fund .....	155
Court Security Fund .....	156
Law Library Fund.....	157
Computer Legal Research Fund .....	158
Mediation and Dispute Fund .....	160
Sheriff’s Grants Fund .....	161
Juvenile Court Grants Fund.....	164
Probation Services Fund.....	165
Probate Court Conduct Fund.....	166
Hazmat Operations and Planning Fund.....	167
Motor Vehicle and Gas Tax Fund .....	169
Ditch Maintenance Fund .....	170
Community Development Fund .....	171
Marriage License Fund.....	172
Dog and Kennel Fund .....	173
Women, Infants and Children Fund .....	174
Indigent Guardianship Fund.....	175
Child Support Administration Fund .....	176
Senior Center Fund.....	177
Victim Assistance Fund.....	178
Outside Assistance Fund .....	179
Revolving Loan Fund.....	180
Recorder Fund .....	182
Certificate of Title Fund .....	183
Bond Retirement Fund .....	184
Special Assessment Bond Retirement Fund.....	185
Special Assessment OWDA Loans Fund .....	186
Building Improvements Fund.....	187

Permanent Improvements Fund.....	188
Roadwork Improvements Fund .....	189
Freedom Secondary Railroad Fund.....	190
SCRAM Fund.....	191
Electronic Fingerprinting Fund .....	192
Storm Water Management Fund .....	193
Central Services Fund .....	194
Health Benefits Fund.....	195
Workers' Compensation Fund .....	196
McIntosh Bequest Fund .....	197
Rodman Bequest Fund .....	198

### III. Statistical Section

Statistical Section Description.....	S1
Net Assets By Component – Last Ten Years .....	S2
Changes in Net Assets – Last Ten Years.....	S4
Fund Balances, Governmental Funds – Last Ten Years.....	S10
Changes in Fund Balances, Governmental Funds – Last Ten Years.....	S12
Assessed and Estimated Actual Value of Taxable Property – Last Ten Years .....	S14
Property Tax Rates – Direct and Overlapping Governments – Last Ten Years.....	S16
Property Tax Levies and Collections – Real and Public Utility Taxes – Last Ten Years .....	S30
Principal Real Property Taxpayers – 2011 and 2002 .....	S32
Principal Public Utility Property Taxpayers – 2011 and 2002.....	S33
Robinson Memorial Hospital Statistics – Last Ten Years.....	S34
Principal Hospital Payers – 2011 and 2005.....	S35
Ratio of General Bonded Debt to Estimated True Values of Taxable Property and Bonded Debt Per Capita – Last Ten Years.....	S36
Ratio of Outstanding Debt to Total Personal Income and Debt Per Capita – Last Ten Years .....	S38
Computation of Legal Debt Margin – Last Ten Years .....	S40
Computation of Direct and Overlapping Governmental Activities Debt .....	S44
Pledged Revenue Coverage:	
Nursing Home .....	S45
Solid Waste Recycling Center .....	S46
Portage County Sewer.....	S47
Portage County Water.....	S48
Streetsboro Sewer.....	S49
Robinson Memorial Portage County Hospital .....	S50
Principal Employers – Current Year and Eight Years Ago.....	S51

Demographic and Economic Statistics – Last Ten Years.....	S52
Full-Time Equivalent County Government	
Employees by Function/Program – Last Ten Years.....	S54
Operating Indicators by Function/Program – Last Ten Years.....	S56
Capital Assets Statistics by Function/Program – Last Ten Years .....	S58
Miscellaneous Statistics.....	S60

# PORTAGE COUNTY AUDITOR

**Janet Esposito**

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

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May 30, 2012

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 2011, the County was audited by James G. Zupka, CPA Inc. Their unqualified opinion is included in the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditors' 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 2011 population of 161,419 placed it as the 19<sup>th</sup> 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 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 Fortis 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 County Risk Sharing Authority, Inc. which is a public entity risk pool discussed in Note 26; 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 27; Portage County District Library and Portage County Park District which are related organizations discussed in Note 28; and the Portage Geauga Juvenile Detention and Rehabilitation Center which is a joint venture as discussed in Note 29.



## ***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***

Calendar year 2011 saw our County sales tax exceed all previous years with over \$16 million in receipts. This can be attributed to the latest Cascades retail development complex in Brimfield Township. The Streetsboro area has seen new automotive sales rooms along the State Route 14 corridor.

The housing market has remained stagnant; the conveyance fees for the last three years have reflected that. Portage County has started to have slight increases in construction in the last year. Some businesses have expanded and increased the number of employees. More projects are in the planning stages for 2012 and 2013.

### ***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 unassigned fund balance in the general fund is 39.11 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 a guideline 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***

Portage County purchased a storage building for all EMA/Homeland Security Equipment.

The Sheriff's cooling tower at the jail had a major rehabilitation for \$124,000. A treadmill was purchased for \$7,000 for the Sheriff's employees. New equipment for Solid Waste included a Mac front loader at \$212,000 and the County Engineer purchased a tractor for \$43,000. The garage at Portage County Development and Disability got a major rehab for \$138,000.

The Veterans were able to purchase a new van for \$24,000 and the Aurora-Cleveland waterline was completed for \$1.4 million.

Water Resources obtained a sewer cleaner vacuum pump and a tanker.

The GIS department was able to complete the redistricting with the updated census figures from 2010, thus assisting the Board of Elections for voter precincts for 2012.

### ***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, 2010. 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 twelfth 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 agencies that provided information and assistance in the preparation of this report.

Sincerely,

A handwritten signature in blue ink that reads "Janet Esposito". The signature is written in a cursive style with a large initial "J" and "E".

Janet Esposito  
Portage County Auditor

**Portage County, Ohio**

*Elected Officials*

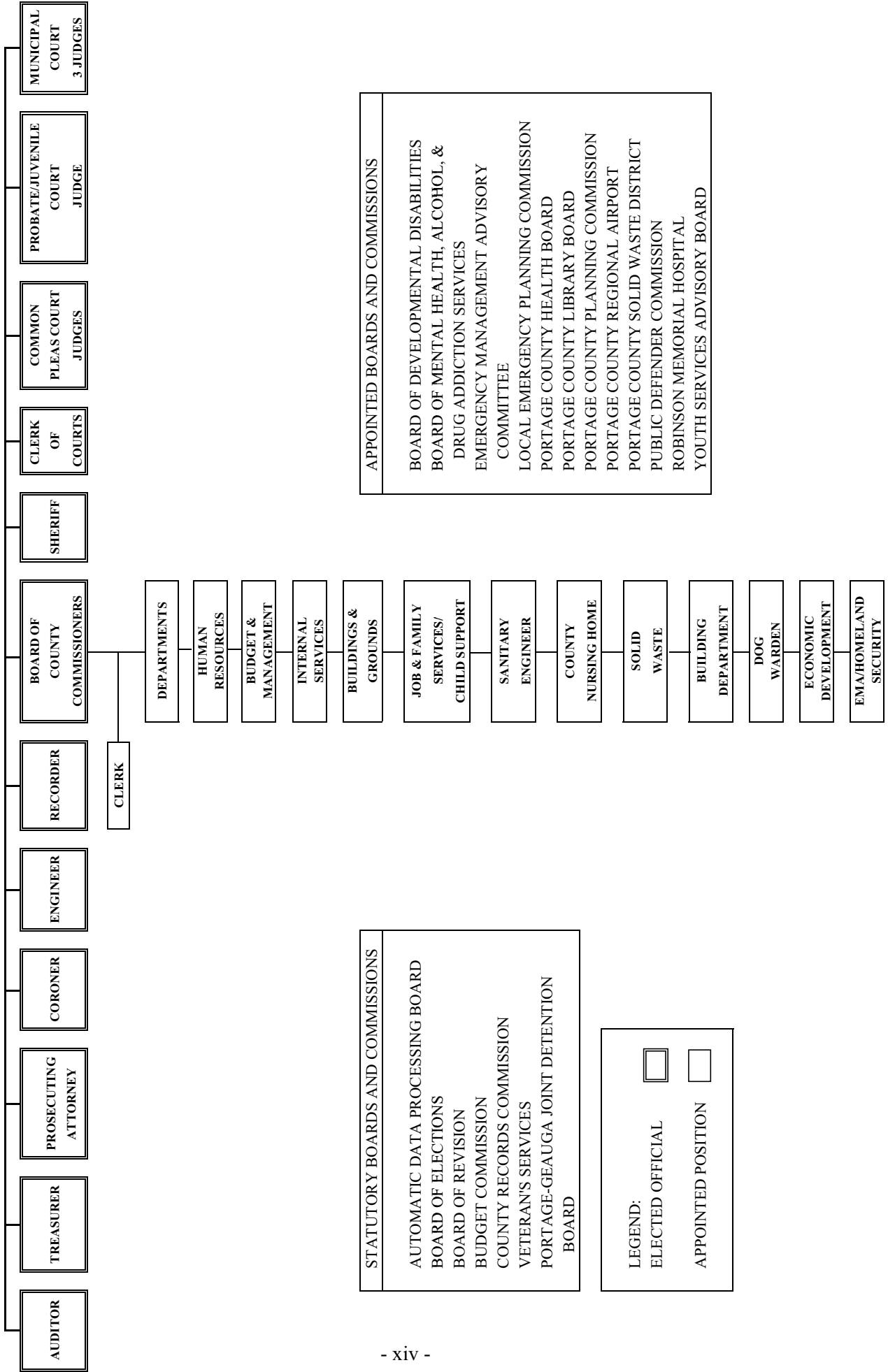
*December 31, 2011*

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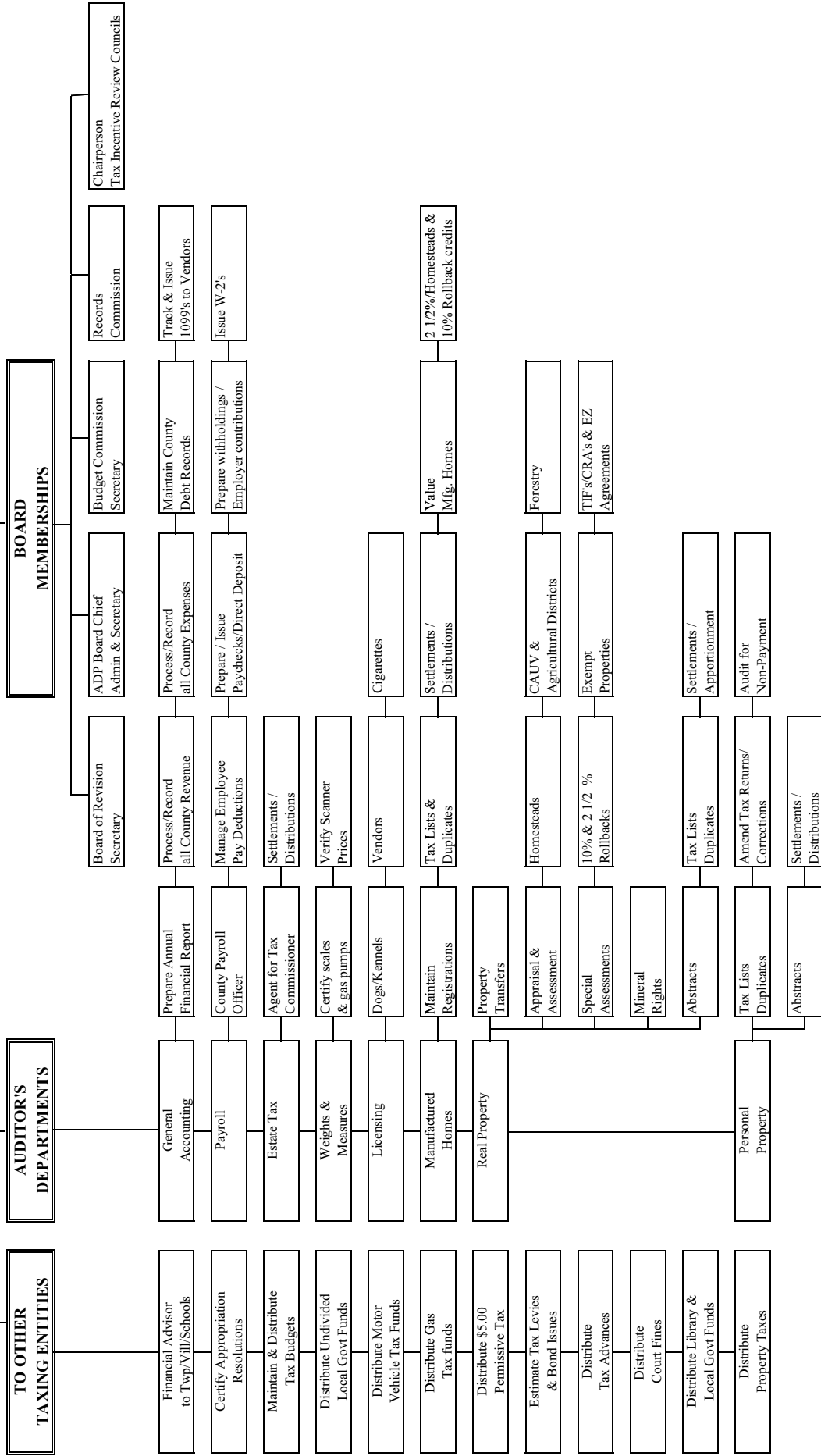
County Auditor	Janet E. Esposito
County Commissioners	Maureen T. Frederick Tommie Jo Marsilio Christopher Smeiles
County Coroner	Dr. Rogelio G. Marcial
County Engineer	Michael A. Marozzi, PE, PS
County Prosecutor	Victor V. Vigluicci
County Recorder	Bonnie Howe
County Sheriff	David Doak
County Treasurer	Steve P. Shanafelt
Clerk of Courts	Linda K. Fankhauser
Common Pleas Court	Judge John A. Enlow Judge Laurie J. Pittman
Domestic Relations Court	Judge Paula Giulitto
Probate and Juvenile Courts	Judge Thomas J. Carnes
Municipal Courts	Judge Kevin Poland Judge Barbara Oswick Judge Mark Fankhauser
Appeals Court	Judge Mary Jane Trapp Judge Thomas Wright 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, 2010

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.



*Linda C. Davison*

President

*Jeffrey R. Emer*

Executive Director



# Financial Section



**JAMES G. ZUPKA, C.P.A., INC.**

*Certified Public Accountants*

*5240 East 98<sup>th</sup> Street*

*Garfield Hts., Ohio 44125*

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Member American Institute of Certified Public Accountants

(216) 475 - 6136

Ohio Society of Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT**

To the Board of County Commissioners  
Portage County, Ohio

The Honorable Dave Yost  
Auditor of State  
State of Ohio

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, as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Portage County, Ohio's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Robinson Memorial Portage County Hospital, a major fund, which represents 62 percent of assets, 57 percent of net assets, and 84 percent of revenues for the business-type activities of Portage County. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Robinson Memorial Portage County Hospital is based on the report 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 obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of Portage Industries, Inc., the discretely presented component unit, were audited in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. 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 the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provides a reasonable basis for our opinions.

In our opinion, based on our report and the report of 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, 2011, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons 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.

As described in Note 3, the County adopted the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and restated the December 31, 2010 fund balance of the General Fund and the non-major governmental funds due to a change in fund structure.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 30, 2012, on our consideration of Portage County, Ohio's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3 through 12 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Portage County, Ohio's financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section, are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.



James G. Zupka, CPA, Inc.  
Certified Public Accountants

May 30, 2012

**Portage County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2011*  
*Unaudited*

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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, 2011. 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 2011 are as follows:

- During 2011, the County saw several major construction projects come to completion:
  - Aurora City's Freedom Self Storage facility;
  - Additional construction for the Pebblebrook Apartment complex in Franklin Township for over \$5 million;
  - Kent City's Tri-Sigma sorority house;
  - Ravenna Township's new Dollar General store;
  - Ravenna City's new O'Reilly's Auto Parts store;
  - Over \$4 million for the Robinson Memorial surgical center;
  - Brimfield Township's Dermamed Coatings industrial building;
  - Streetsboro City's Portage Pointe Apartment clubhouse;
  - Crestwood Local School District completed a new transportation office expansion;
  - Over \$5 million for Ravenna High School and Track completion.
  - \$1.7 million for the Portage County Water Resources maintenance garage.
  
- As evidenced by the continued construction and our improving financial position, the economy is gradually recovering.
  
- 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 actively seeks grants in order to maintain and improve the services the County residents expect while still maintaining the costs of those services.
  
- The County enjoyed its best year recorded in collection of sales tax at well over \$16 million. Another very positive sign of improvement on a County-wide basis.

### **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*  
*For the Year Ended December 31, 2011*  
*Unaudited*

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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 2011?" 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*  
*For the Year Ended December 31, 2011*  
*Unaudited*

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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 2011 compared to 2010:

**Portage County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2011*  
*Unaudited*

(Table 1)  
*Net Assets*  
*(In Millions)*

	Governmental Activites		Business-Type Activites		Total	
	2011	2010	2011	2010	2011	2010
<b>Assets</b>						
Current and Other Assets	\$125.9	\$121.2	\$152.3	\$188.4	\$278.2	\$309.6
Capital Assets, Net	89.9	89.6	237.6	229.8	327.5	319.4
<i>Total Assets</i>	215.8	210.8	389.9	418.2	605.7	629.0
<b>Liabilities</b>						
Current Liabilities	31.9	32.0	34.0	47.2	65.9	79.2
Long-term Liabilities						
Due within one Year	4.5	4.4	10.2	11.2	14.7	15.6
Due in More than one Year	19.6	19.9	99.8	116.1	119.4	136.0
<i>Total Liabilities</i>	56.0	56.3	144.0	174.5	200.0	230.8
<b>Net Assets</b>						
Invested in Capital Assets, Net of Related Debt	74.2	73.1	146.3	129.8	220.5	202.9
Restricted for:						
Capital Projects	4.8	4.6	0.0	0.0	4.8	4.6
Debt Service	1.1	1.2	0.0	0.0	1.1	1.2
General Government	7.5	8.4	0.0	0.0	7.5	8.4
Public Safety	2.2	1.6	0.0	0.0	2.2	1.6
Public Works	9.6	9.4	0.0	0.0	9.6	9.4
Health	35.4	32.1	0.0	0.0	35.4	32.1
Human Services	3.7	3.9	0.0	0.0	3.7	3.9
Portage County Sewer	0.0	0.0	0.1	0.1	0.1	0.1
Streetsboro Sewer	0.0	0.0	1.6	1.8	1.6	1.8
Robinson Memorial Portage County Hospital	0.0	0.0	3.0	3.6	3.0	3.6
Unrestricted	21.2	20.2	94.9	108.4	116.1	128.6
<i>Total Net Assets</i>	\$159.7	\$154.5	\$245.9	\$243.7	\$405.6	\$398.2

The County's overall net assets saw an increase from the prior year. This is a clear indication that with the decline in the economy in previous years, 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 2011 and 2010.



**Portage County, Ohio**  
*Management's Discussion and Analysis*  
For the Year Ended December 31, 2011  
Unaudited

(Table 2)  
*Changes in Net Assets*  
(In Millions)

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
<b>Program Revenues</b>						
Charges for Services and Sales	\$19.1	\$18.3	\$170.1	\$173.3	\$189.2	\$191.6
Operating Grants, Contributions and Interest	42.0	43.1	0.4	0.9	42.4	44.0
Capital Grants, Contributions and Assessments	4.6	4.5	2.4	0.8	7.0	5.3
<i>Total Program Revenues</i>	<u>65.7</u>	<u>65.9</u>	<u>172.9</u>	<u>175.0</u>	<u>238.6</u>	<u>240.9</u>
<b>General Revenues</b>						
Property Taxes	23.8	25.2	0.0	0.0	23.8	25.2
Sales Taxes	16.7	16.0	0.0	0.0	16.7	16.0
Grants and Entitlements	3.6	4.6	0.0	0.0	3.6	4.6
Interest	1.6	1.6	1.9	2.7	3.5	4.3
Miscellaneous	1.2	1.8	5.4	5.0	6.6	6.8
<i>Total General Revenues</i>	<u>46.9</u>	<u>49.2</u>	<u>7.3</u>	<u>7.7</u>	<u>54.2</u>	<u>56.9</u>
<i>Total Revenues</i>	<u>112.6</u>	<u>115.1</u>	<u>180.2</u>	<u>182.7</u>	<u>292.8</u>	<u>297.8</u>
<b>Program Expenses</b>						
General Government:						
Legislative and Executive	16.4	20.2	0.0	0.0	16.4	20.2
Judicial	10.0	10.4	0.0	0.0	10.0	10.4
Public Safety	16.8	16.6	0.0	0.0	16.8	16.6
Public Works	9.7	9.1	0.0	0.0	9.7	9.1
Health	32.3	34.8	0.0	0.0	32.3	34.8
Human Services	21.2	22.8	0.0	0.0	21.2	22.8
Interest and Fiscal Charges	1.0	1.1	0.0	0.0	1.0	1.1
Nursing Home	0.0	0.0	6.9	6.6	6.9	6.6
Solid Waste Recycling Center	0.0	0.0	3.5	3.6	3.5	3.6
Portage County Sewer	0.0	0.0	6.4	7.1	6.4	7.1
Portage County Water	0.0	0.0	3.3	3.4	3.3	3.4
Streetsboro Sewer	0.0	0.0	3.9	3.5	3.9	3.5
Robinson Memorial Hospital	0.0	0.0	153.2	149.3	153.2	149.3
SCRAM	0.0	0.0	0.2	0.1	0.2	0.1
Storm Water Management	0.0	0.0	0.6	0.5	0.6	0.5
<i>Total Program Expenses</i>	<u>107.4</u>	<u>115.0</u>	<u>178.0</u>	<u>174.1</u>	<u>285.4</u>	<u>289.1</u>
<i>Increase (Decrease) in Net Assets before Transfers</i>	5.2	0.1	2.2	8.6	7.4	8.7
Transfers	0.0	(0.4)	0.0	0.4	0.0	0.0
<i>Change in Net Assets</i>	5.2	(0.3)	2.2	9.0	7.4	8.7
Net Assets Beginning of Year	154.5	154.8	243.7	234.7	398.2	389.5
Net Assets End of Year	<u>\$159.7</u>	<u>\$154.5</u>	<u>\$245.9</u>	<u>\$243.7</u>	<u>\$405.6</u>	<u>\$398.2</u>

**Portage County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2011*  
*Unaudited*

**Governmental Activities**

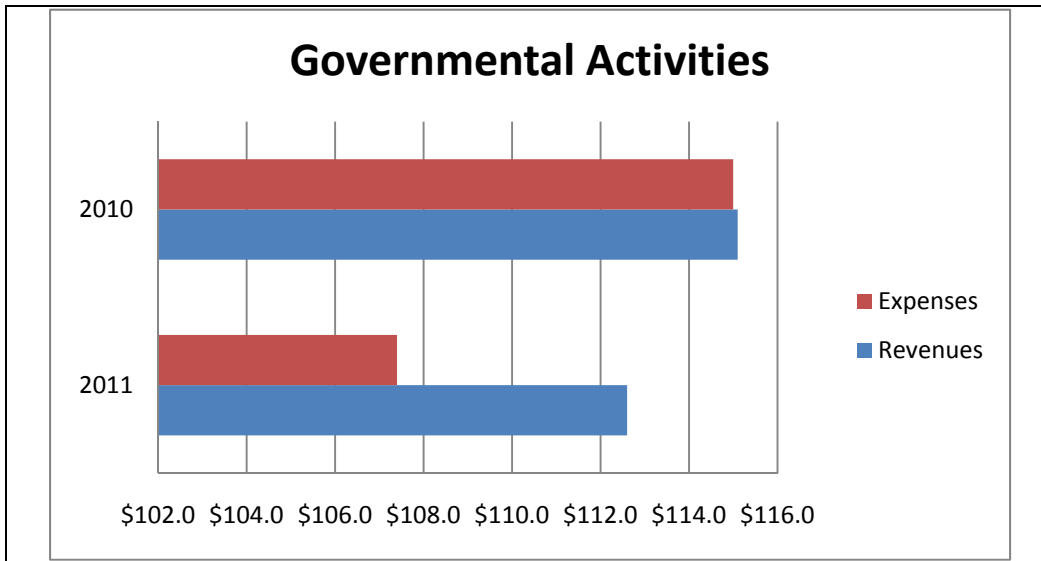
Revenues of governmental activities decreased from various reasons including the following:

- The County saw reductions to both property tax collections and operating grants. Unfortunately, foreclosures and bankruptcies are still affecting the County. The drop in operating grants can be attributed to the County requiring less award receipts to continue providing services expected by the public.
- Helping to offset the decreases, the sales tax revenue increase was helped from the opening of the Cascades retail development in Brimfield Township as well as new automotive sales rooms in the Streetsboro area.
- The County received more in restricted Federal and State capital grants. The County will continue to actively seek grants in order to provide better services to County residents.

The decrease in revenues was offset by decreases in program expenses of governmental activities. This decrease is largely due to the County taking an objective look at all internal functions and making the difficult decisions that are necessary to control costs of running a County.

**Graph 1**  
 Governmental Revenues and Expenses  
 (In Millions)

	2011	2010
Revenues	\$112.6	\$115.1
Expenses	107.4	115.0



**Portage County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2011*  
*Unaudited*

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***Business-Type Activities***

The County's business-type activities are comprised of ten enterprise funds, including the Robinson Memorial Portage County Hospital. In 2011, charges for services continued to be the major revenue source for business-type activities. During 2011, charges for services saw a slight decrease which was offset by the increase in capital grants as the County sought out funding sources for improvements to infrastructure. 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 from negotiated salary increases and the rise in healthcare.

**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, assigned and unassigned 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 \$73,897,132. \$14,325,945 of this total amount constitutes unassigned 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 contains some level of restriction to indicate that it is not available for new spending.

The general fund had a significant increase in fund balance mainly due to a large increase in permissive sales tax revenue and charges for services from the rebounding economy. The developmental disabilities fund also saw a large increase in fund balance. This increase is largely due to a decrease in expenditures as the County was able to streamline various systems that had significant savings. The mental health and recovery board, child welfare levy and public assistance funds all saw decreases in fund balance as the result of increases to expenditures from the rising costs of doing business and increased healthcare.

***Proprietary Funds*** Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. While water and sewer charges decreased from the prior year, revenues still outpaced overall operating expenses for the year resulting in an increase in net assets. The nursing home saw a slight decrease in net assets related to an increase interest paid on outstanding debt. The solid waste recycling center's increase in net assets was attributed to an increase in user charges for the services. The decrease in the Robinson Memorial Portage County Hospital's charges for services is due to a slight 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 2011, the County amended its general fund budget numerous times to allow for insignificant amendments. Actual revenues received were \$3,654,718 higher than certification primarily due to conservative estimates in permissive sales tax and charges for services. Actual expenditures were \$1,458,189 less than appropriations due mainly to the diligence of management to keep costs low while still providing the services the County residents expect.

**Portage County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2011*  
*Unaudited*

Modifications made from the original budgeted revenues to the final budgeted revenues amounted to a decrease of \$14,529. This is primarily due to the anticipation of fewer property taxes 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 expenditures.

**Capital Assets and Debt Administration**

*Capital Assets*

During 2011, the County continued to see major improvements and additions to their capital assets. In the sewer department, the new garage was completed. Other highlights include the purchase of a storage building for EMA/Homeland security equipment, a new cooling tower and equipment upgrades for the sheriff's department. A front loader and a tractor were purchased for Solid Waste Management and the County engineer. Portage County Developmental and Disabilities received a rehab to their facilities. A new van was purchased for the Aurora-Cleveland waterline. Table 3 shows 2011 values compared to 2010.

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

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
Land	\$2.2	\$2.2	\$13.4	\$13.3	\$15.6	\$15.5
Construction in Progress	6.2	4.6	11.6	20.4	17.8	25.0
Buildings and Improvements	44.3	45.6	55.8	58.0	100.1	103.6
Furniture and Fixtures	0.0	0.0	1.0	1.0	1.0	1.0
Equipment	3.9	4.2	66.9	49.7	70.8	53.9
Vehicles	3.1	3.1	2.1	1.9	5.2	5.0
Equity in Joint Venture	3.6	3.7	0.0	0.0	3.6	3.7
Infrastructure	26.6	26.2	86.8	85.5	113.4	111.7
<b>Total Capital Assets</b>	<b>\$89.9</b>	<b>\$89.6</b>	<b>\$237.6</b>	<b>\$229.8</b>	<b>\$327.5</b>	<b>\$319.4</b>

See Note 16 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.

**Portage County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2011*  
*Unaudited*

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

	Governmental Activities		Business Type Activities		Total	
	2011	2010	2011	2010	2011	2010
General Obligation Bonds	\$15.8	\$16.6	\$0.0	\$0.0	\$15.8	\$16.6
Special Assessment Bonds	0.8	0.9	0.0	0.0	0.8	0.9
Revenue Bonds	0.0	0.0	23.4	24.0	23.4	24.0
OPWC Loans	0.0	0.0	0.9	0.9	0.9	0.9
OWDA Loans	0.4	0.4	6.4	7.1	6.8	7.5
Intergovernmental Loans	0.0	0.0	7.0	7.5	7.0	7.5
Long-term Notes	0.0	0.0	0.0	0.0	0.0	0.0
Long-term Hospital Debt	0.0	0.0	68.1	83.5	68.1	83.5
Claims Payable	3.0	2.1	0.0	0.0	3.0	2.1
Compensated Absences	4.1	4.3	4.1	4.3	8.2	8.6
<b>Total</b>	<b>\$24.1</b>	<b>\$24.3</b>	<b>\$109.9</b>	<b>\$127.3</b>	<b>\$134.0</b>	<b>\$151.6</b>

At December 31, 2011, the County's net change in long-term obligations was a decrease of \$17.6 million. This was largely due to the refunding of previously issued Robinson Memorial Hospital debt as well as continued payments on outstanding debt with limited debt issuances.

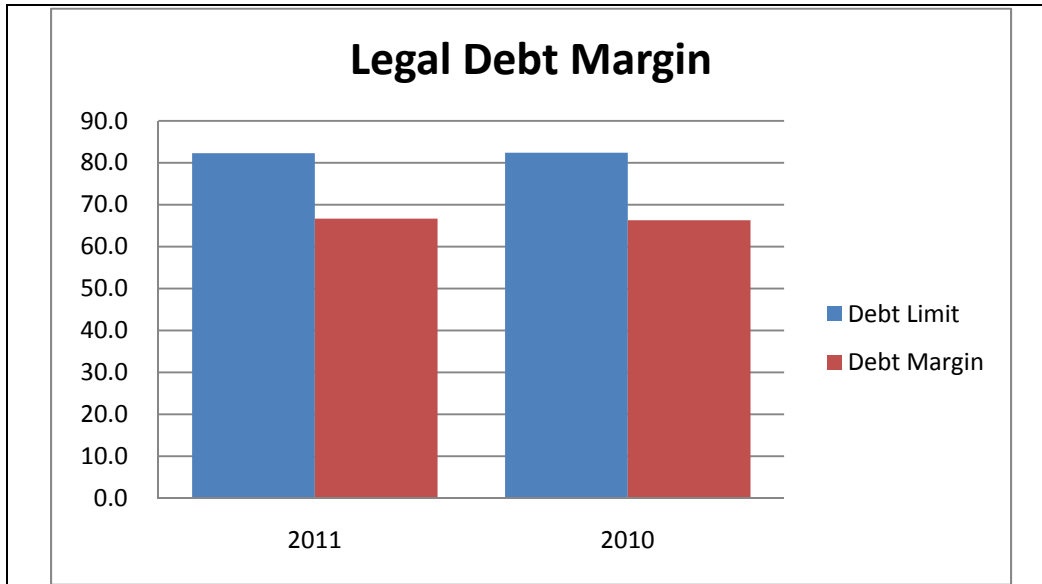
The County maintains an Aa3 credit rating from Moody's Investors Service, Inc. The County's overall legal debt margin increased to \$66.7 million. This is the additional amount of debt the County could issue. The debt margin increased \$0.5 million from 2010 to 2011 due to a decrease in overall debt still outstanding.

**Graph 2**  
 Legal Debt Margin  
 (in millions)

	2011	2010
Overall Debt Limit	\$82.3	\$82.4
Overall Debt Margin	66.7	66.2

**Portage County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2011*  
*Unaudited*

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The County continues to monitor its outstanding debt. Information relative to debt is identified in Note 17 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.

**Portage County, Ohio**  
*Statement of Net Assets*  
*December 31, 2011*

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Portage Industries
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$67,266,426	\$23,178,780	\$90,445,206	\$0
Cash and Cash Equivalents				
In Segregated Accounts	304,973	8,906,500	9,211,473	161,554
With Fiscal Agents	7,490,184	0	7,490,184	0
Investments in Segregated Accounts	0	0	0	69,128
Materials and Supplies Inventory	466,038	45,788	511,826	1,982
Accounts Receivable	0	23,383,754	23,383,754	47,830
Internal Balances	2,078,151	(2,078,151)	0	0
Intergovernmental Receivable	9,538,833	1,668,225	11,207,058	0
Prepaid Items	190,321	0	190,321	5,211
Sales Taxes Receivable	4,468,573	0	4,468,573	0
Property Taxes Receivable	26,635,168	0	26,635,168	0
Special Assessments Receivable	1,404,866	0	1,404,866	0
Loans Receivable	5,932,786	0	5,932,786	0
Unamortized Bond Issue Costs	104,774	125,880	230,654	0
Goodwill	0	277,265	277,265	0
Deferred Charges	0	6,814,725	6,814,725	0
Other Assets	0	28,677,000	28,677,000	0
Assets Limited as to Use	0	61,251,000	61,251,000	0
Promissory Note Receivable	0	0	0	249,060
Nondepreciable Capital Assets	8,419,611	25,051,557	33,471,168	0
Depreciable Capital Assets, Net	81,450,667	212,561,733	294,012,400	27,852
<i>Total Assets</i>	<u>215,751,371</u>	<u>389,864,056</u>	<u>605,615,427</u>	<u>562,617</u>
<b>Liabilities</b>				
Accounts Payable	3,312,945	7,358,056	10,671,001	14,466
Accrued Wages	2,221,763	2,249,769	4,471,532	20,958
Contracts Payable	0	445,386	445,386	0
Intergovernmental Payable	962,880	232,362	1,195,242	0
Accrued Hospital Expenses	0	2,618,000	2,618,000	0
Accrued Interest Payable	50,420	121,125	171,545	0
Other Liabilities	0	19,939,000	19,939,000	0
Claims Payable	1,156,857	0	1,156,857	0
Deferred Revenue	24,252,703	0	24,252,703	0
Estimated Amount Due to Third Party Payors	0	1,114,000	1,114,000	0
Due to Others	0	0	0	6,813
Long-Term Liabilities:				
Due Within One Year	4,525,407	10,159,812	14,685,219	0
Due In More Than One Year	19,560,572	99,772,966	119,333,538	0
<i>Total Liabilities</i>	<u>56,043,547</u>	<u>144,010,476</u>	<u>200,054,023</u>	<u>42,237</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	74,210,233	146,290,851	220,501,084	27,852
Restricted for:				
Capital Projects	4,824,353	0	4,824,353	0
Debt Service	1,043,271	0	1,043,271	0
General Government	7,523,081	0	7,523,081	0
Public Safety	2,195,354	0	2,195,354	0
Public Works	9,569,805	0	9,569,805	0
Health	35,385,824	0	35,385,824	0
Human Services	3,737,985	0	3,737,985	0
Portage County Sewer	0	34,077	34,077	0
Streetsboro Sewer	0	1,624,148	1,624,148	0
Robinson Memorial Portage County Hospital	0	3,036,000	3,036,000	0
Unrestricted	21,217,918	94,868,504	116,086,422	492,528
<i>Total Net Assets</i>	<u>\$159,707,824</u>	<u>\$245,853,580</u>	<u>\$405,561,404</u>	<u>\$520,380</u>

See accompanying notes to the basic financial statements

**Portage County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2011

	Program Revenues			
	Expenses	Charges for Services, Sales and Assessments	Operating Grants and Contributions	Capital Grants, Contributions and Assessments
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General Government:				
Legislative and Executive	\$16,368,920	\$4,418,618	\$0	\$0
Judicial	10,047,637	5,797,290	6,250	198,031
Public Safety	16,766,816	4,435,545	1,635,802	0
Public Works	9,673,124	413,229	7,063,787	4,364,664
Health	32,287,200	957,051	18,492,290	0
Human Services	21,237,013	3,114,124	14,808,229	0
Interest and Fiscal Charges	1,017,474	0	0	0
<i>Total Governmental Activities</i>	<u>107,398,184</u>	<u>19,135,857</u>	<u>42,006,358</u>	<u>4,562,695</u>
<b>Business-Type Activities:</b>				
Nursing Home	6,900,325	6,782,391	20,496	0
Solid Waste Recycling Center	3,521,755	4,373,906	0	187,015
Portage County Sewer	6,361,657	6,212,369	0	1,415,968
Portage County Water	3,342,205	4,155,852	0	419,762
Streetsboro Sewer	3,866,177	4,178,067	0	349,900
Robinson Memorial Portage County Hospital	153,148,000	143,122,000	393,000	0
Freedom Secondary Railroad	35,903	1,130	0	0
SCRAM	242,043	205,398	0	0
Electronic Fingerprinting	21,710	18,336	0	0
Storm Water Management	543,762	1,033,969	0	0
<i>Total Business-Type Activities</i>	<u>177,983,537</u>	<u>170,083,418</u>	<u>413,496</u>	<u>2,372,645</u>
<i>Total - Primary Government</i>	<u>\$285,381,721</u>	<u>\$189,219,275</u>	<u>\$42,419,854</u>	<u>\$6,935,340</u>
<b>Component Unit</b>				
Portage Industries	<u>\$1,836,301</u>	<u>\$1,018,179</u>	<u>\$804,217</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*

Change in Net Assets

*Net Assets Beginning of Year*

*Net Assets End of Year*

See accompanying notes to the basic financial statements



Net (Expense) Revenue and Changes in Net Assets			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Portage Industries
(\$11,950,302)	\$0	(\$11,950,302)	\$0
(4,046,066)	0	(4,046,066)	0
(10,695,469)	0	(10,695,469)	0
2,168,556	0	2,168,556	0
(12,837,859)	0	(12,837,859)	0
(3,314,660)	0	(3,314,660)	0
(1,017,474)	0	(1,017,474)	0
(41,693,274)	0	(41,693,274)	0
0	(97,438)	(97,438)	0
0	1,039,166	1,039,166	0
0	1,266,680	1,266,680	0
0	1,233,409	1,233,409	0
0	661,790	661,790	0
0	(9,633,000)	(9,633,000)	0
0	(34,773)	(34,773)	0
0	(36,645)	(36,645)	0
0	(3,374)	(3,374)	0
0	490,207	490,207	0
0	(5,113,978)	(5,113,978)	0
(41,693,274)	(5,113,978)	(46,807,252)	0
0	0	0	(13,905)
4,320,033	0	4,320,033	0
3,382,329	0	3,382,329	0
12,309,336	0	12,309,336	0
2,322,468	0	2,322,468	0
1,425,570	0	1,425,570	0
16,719,150	0	16,719,150	0
3,566,900	0	3,566,900	0
1,672,673	1,911,351	3,584,024	2,298
1,153,859	5,388,465	6,542,324	9,324
46,872,318	7,299,816	54,172,134	11,622
5,179,044	2,185,838	7,364,882	(2,283)
154,528,780	243,667,742	398,196,522	522,663
\$159,707,824	\$245,853,580	\$405,561,404	\$520,380

**Portage County, Ohio**

*Balance Sheet*

*Governmental Funds*

*December 31, 2011*

	<u>General</u>	<u>Mental Health and Recovery Board</u>	<u>Developmental Disabilities</u>	<u>Child Welfare Levy</u>	<u>Public Assistance</u>
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$8,419,125	\$4,221,739	\$22,818,541	\$2,198,234	\$858,593
Cash and Cash Equivalents					
In Segregated Accounts	222,371	0	0	0	0
With Fiscal Agents	0	0	7,490,184	0	0
Materials and Supplies Inventory	104,668	0	24,243	0	12,596
Interfund Receivable	4,869,274	0	0	0	0
Intergovernmental Receivable	2,136,660	584,785	1,551,112	491,011	493,313
Prepaid Items	189,191	470	0	0	596
Sales Taxes Receivable	4,468,573	0	0	0	0
Property Taxes Receivable	4,741,728	3,811,196	13,875,725	2,616,982	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	338,243	0	0	0	0
Restricted Assets:					
Equity in Pooled Cash and Cash and Cash Equivalents	553,852	0	0	0	0
<b>Total Assets</b>	<u>\$26,043,685</u>	<u>\$8,618,190</u>	<u>\$45,759,805</u>	<u>\$5,306,227</u>	<u>\$1,365,098</u>
<b>Liabilities</b>					
Accounts Payable	\$630,465	\$1,240,008	\$94,971	\$458,173	\$153,590
Accrued Wages	1,033,428	17,366	471,587	0	258,593
Intergovernmental Payable	264,332	3,674	79,633	0	52,300
Interfund Payable	636,720	7,489	300,047	468	170,092
Deferred Revenue	7,703,177	4,178,961	15,324,420	2,917,449	136,507
<b>Total Liabilities</b>	<u>10,268,122</u>	<u>5,447,498</u>	<u>16,270,658</u>	<u>3,376,090</u>	<u>771,082</u>
<b>Fund Balances</b>					
Nonspendable	1,185,954	470	24,243	0	13,192
Restricted	0	3,170,222	29,464,904	1,930,137	580,824
Committed	27,212	0	0	0	0
Assigned	156,105	0	0	0	0
Unassigned (Deficit)	14,406,292	0	0	0	0
<b>Total Fund Balances</b>	<u>15,775,563</u>	<u>3,170,692</u>	<u>29,489,147</u>	<u>1,930,137</u>	<u>594,016</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$26,043,685</u>	<u>\$8,618,190</u>	<u>\$45,759,805</u>	<u>\$5,306,227</u>	<u>\$1,365,098</u>

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, 2011*

Other Governmental Funds	Total Governmental Funds		
		<b>Total Governmental Funds Balances</b>	<b>\$73,897,132</b>
		<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.	89,870,278
\$17,829,936	\$56,346,168		
		Other long-term assets are not available to pay for current- period expenditures and therefore are deferred in the funds.	
82,602	304,973	Intergovernmental	5,967,534
0	7,490,184	Special Assessments	1,404,866
257,183	398,690	Property Taxes	2,382,465
0	4,869,274	Permissive Sales Tax	<u>1,718,490</u>
4,281,952	9,538,833		
64	190,321		
0	4,468,573		
1,589,537	26,635,168	<b>Total</b>	<b>11,473,355</b>
1,404,866	1,404,866		
5,594,543	5,932,786		
		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.	
0	553,852	Net Assets	6,966,052
		Capital Assets	(187,498)
<u>\$31,040,683</u>	<u>\$118,133,688</u>	Compensated Absences	89,726
		Claims Payable	3,018,947
\$309,521	\$2,886,728	Internal Balances	<u>(1,388,543)</u>
397,396	2,178,370		
107,325	507,264	<b>Total</b>	<b>8,498,684</b>
1,823,320	2,938,136		
5,465,544	35,726,058		
		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.	104,774
<u>8,103,106</u>	<u>44,236,556</u>		
		In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(50,420)
257,247	1,481,106		
22,738,119	57,884,206		
0	27,212		
22,558	178,663	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
(80,347)	14,325,945	General Obligation Bonds	(15,761,668)
		Special Assessment Bonds	(750,774)
<u>22,937,577</u>	<u>73,897,132</u>	OWDA Loans	(396,477)
		Compensated Absences	(4,158,113)
<u>\$31,040,683</u>	<u>\$118,133,688</u>	Claims Payable	<u>(3,018,947)</u>
		<b>Total</b>	<b>(24,085,979)</b>
		<i>Net Assets of Governmental Activities</i>	<u><u>\$159,707,824</u></u>

**Portage County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2011*

	General	Mental Health and Recovery Board	Developmental Disabilities	Child Welfare Levy	Public Assistance
<b>Revenues</b>					
Property Taxes	\$4,439,415	\$3,459,541	\$12,590,349	\$2,375,531	\$0
Permissive Sales Tax	16,512,176	0	0	0	0
Intergovernmental	3,753,752	10,148,492	7,172,362	3,373,763	8,246,700
Interest	1,588,018	0	1,630	0	0
Licenses and Permits	6,104	0	0	0	0
Fines and Forfeitures	1,080,490	159,072	0	0	0
Rentals and Royalties	406,175	0	0	0	0
Charges for Services	8,588,975	0	145,690	2,581,260	0
Contributions and Donations	0	0	12,783	0	0
Special Assessments	0	0	0	0	0
Other	456,914	40,773	1,600	0	0
<i>Total Revenues</i>	<u>36,832,019</u>	<u>13,807,878</u>	<u>19,924,414</u>	<u>8,330,554</u>	<u>8,246,700</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	13,242,242	0	0	0	0
Judicial	8,747,807	0	0	0	0
Public Safety	13,327,854	0	0	0	0
Public Works	155,165	0	0	0	0
Health	0	14,177,136	16,026,049	0	0
Human Services	633,796	0	0	8,839,390	8,631,958
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>36,106,864</u>	<u>14,177,136</u>	<u>16,026,049</u>	<u>8,839,390</u>	<u>8,631,958</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>725,155</u>	<u>(369,258)</u>	<u>3,898,365</u>	<u>(508,836)</u>	<u>(385,258)</u>
<b>Other Financing Sources (Uses)</b>					
Sale of Capital Assets	31,789	0	100	0	6,150
Transfers In	0	0	0	0	6,598
Transfers Out	(261,797)	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(230,008)</u>	<u>0</u>	<u>100</u>	<u>0</u>	<u>12,748</u>
<i>Net Change in Fund Balances</i>	495,147	(369,258)	3,898,465	(508,836)	(372,510)
<i>Fund Balances Beginning of Year - Restated (See Note 3)</i>	<u>15,280,416</u>	<u>3,539,950</u>	<u>25,590,682</u>	<u>2,438,973</u>	<u>966,526</u>
<i>Fund Balances End of Year</i>	<u>\$15,775,563</u>	<u>\$3,170,692</u>	<u>\$29,489,147</u>	<u>\$1,930,137</u>	<u>\$594,016</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, 2011*

Other Governmental Funds	Total Governmental Funds			
		<b>Net Change in Fund Balances - Total Governmental Funds</b>		\$4,440,576
		<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.		
\$1,425,570	\$24,290,406	Capital Outlay	4,414,120	
0	16,512,176	Depreciation	<u>(3,987,855)</u>	
16,923,299	49,618,368	Total		426,265
83,025	1,672,673			
486,404	492,508			
505,095	1,744,657			
177,555	583,730			
4,990,443	16,306,368	Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.		(159,310)
20,811	33,594			
353,112	353,112			
634,400	1,133,687			
		Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.		
<u>25,599,714</u>	<u>112,741,279</u>	Intergovernmental	285,960	
		Special Assessments	(146,487)	
		Property Taxes	(530,670)	
		Permissive Sales Tax	<u>206,974</u>	
		Total		(184,223)
1,988,003	15,230,245			
707,976	9,455,783			
2,413,822	15,741,676	Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.		1,353,512
7,937,359	8,092,524			
1,498,666	31,701,851	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.		
3,008,361	21,113,505	Accrued Interest on Bonds	8,894	
4,864,983	4,864,983	Amortization of Issuance Costs	(11,430)	
		Amortization of Bond Premium	50,712	
1,353,512	1,353,512	Amortization of Accounting Loss	<u>(325,132)</u>	
740,518	740,518	Total		(276,956)
<u>24,513,200</u>	<u>108,294,597</u>	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.		
		Compensated Absences	125,015	
1,086,514	4,446,682	Claims Payable	<u>(977,522)</u>	
		Total		(852,507)
45,855	83,894			
175,629	182,227	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.		
<u>(10,430)</u>	<u>(272,227)</u>	Change in Net Assets	(669,448)	
		Capital Assets	(29,463)	
211,054	(6,106)	Compensated Absences	33,472	
		Claims Payable	977,522	
1,297,568	4,440,576	Internal Balances	<u>119,604</u>	
		Total		\$431,687
21,640,009	69,456,556			
<u>\$22,937,577</u>	<u>\$73,897,132</u>	<i>Change in Net Assets of Governmental Activities</i>		<u>\$5,179,044</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, 2011*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$4,589,497	\$4,514,016	\$4,424,027	(\$89,989)
Permissive Sales Tax	13,900,000	13,900,000	16,344,102	2,444,102
Intergovernmental	4,212,178	4,273,130	3,921,454	(351,676)
Interest	1,611,392	1,611,392	1,523,154	(88,238)
Licenses and Permits	9,100	9,100	6,104	(2,996)
Fines and Forfeitures	1,061,000	1,061,000	1,108,663	47,663
Rentals and Royalties	432,170	432,170	406,175	(25,995)
Charges for Services	6,046,098	6,046,098	7,380,669	1,334,571
Other	69,638	69,638	456,914	387,276
<i>Total Revenues</i>	<u>31,931,073</u>	<u>31,916,544</u>	<u>35,571,262</u>	<u>3,654,718</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	11,524,311	12,877,916	12,099,982	777,934
Judicial	8,734,975	9,194,993	8,776,823	418,170
Public Safety	12,505,716	13,406,340	13,307,643	98,697
Public Works	160,940	163,223	155,429	7,794
Human Services	799,764	808,263	652,669	155,594
<i>Total Expenditures</i>	<u>33,725,706</u>	<u>36,450,735</u>	<u>34,992,546</u>	<u>1,458,189</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,794,633)</u>	<u>(4,534,191)</u>	<u>578,716</u>	<u>5,112,907</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	31,789	31,789	31,789	0
Advances In	125,122	125,122	434,353	309,231
Advances Out	0	(240,000)	(97,358)	142,642
Transfers Out	(22,000)	(261,797)	(261,797)	0
<i>Total Other Financing Sources (Uses)</i>	<u>134,911</u>	<u>(344,886)</u>	<u>106,987</u>	<u>451,873</u>
<i>Net Change in Fund Balance</i>	<u>(1,659,722)</u>	<u>(4,879,077)</u>	<u>685,703</u>	<u>5,564,780</u>
<i>Fund Balance Beginning of Year</i>	1,735,131	5,826,748	5,826,748	0
Prior Year Encumbrances Appropriated	187,706	187,706	187,706	0
<i>Fund Balance End of Year</i>	<u>\$263,115</u>	<u>\$1,135,377</u>	<u>\$6,700,157</u>	<u>\$5,564,780</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$3,481,413	\$3,480,672	\$3,442,535	(\$38,137)
Intergovernmental	9,785,477	9,785,477	11,069,347	1,283,870
Fines and Forfeitures	126,750	115,703	159,818	44,115
Other	5,000	5,000	40,773	35,773
<i>Total Revenues</i>	13,398,640	13,386,852	14,712,473	1,325,621
<b>Expenditures</b>				
Current:				
Health	14,084,231	15,569,231	14,319,774	1,249,457
<i>Net Change in Fund Balance</i>	(685,591)	(2,182,379)	392,699	2,575,078
<i>Fund Balance Beginning of Year</i>	1,123,470	2,961,311	2,961,311	0
Prior Year Encumbrances Appropriated	427,983	427,983	427,983	0
<i>Fund Balance End of Year</i>	\$865,862	\$1,206,915	\$3,781,993	\$2,575,078

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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$12,684,609	\$12,640,797	\$12,528,410	(\$112,387)
Intergovernmental	5,851,806	7,682,219	7,094,043	(588,176)
Interest	4,500	1,500	1,630	130
Charges for Services	152,658	187,593	145,690	(41,903)
Contributions and Donations	10,000	12,700	12,783	83
Other	193,000	42,200	1,600	(40,600)
<i>Total Revenues</i>	18,896,573	20,567,009	19,784,156	(782,853)
<b>Expenditures</b>				
Current:				
Health	23,015,531	23,162,776	16,839,638	6,323,138
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,118,958)	(2,595,767)	2,944,518	5,540,285
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	2,000	1,000	100	(900)
Transfers Out	(200,000)	(100,000)	0	100,000
<i>Total Other Financing Sources (Uses)</i>	(198,000)	(99,000)	100	99,100
<i>Net Change in Fund Balance</i>	(4,316,958)	(2,694,767)	2,944,618	5,639,385
<i>Fund Balance Beginning of Year</i>	12,056,541	17,353,220	17,353,220	0
Prior Year Encumbrances Appropriated	1,108,688	1,108,688	1,108,688	0
<i>Fund Balance End of Year</i>	\$8,848,271	\$15,767,141	\$21,406,526	\$5,639,385

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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$2,392,185	\$2,391,319	\$2,363,865	(\$27,454)
Intergovernmental	3,599,000	3,141,230	3,483,912	342,682
Charges for Services	2,463,000	2,559,235	2,581,260	22,025
<i>Total Revenues</i>	8,454,185	8,091,784	8,429,037	337,253
<b>Expenditures</b>				
Current:				
Human Services	9,606,100	9,404,565	8,656,441	748,124
<i>Net Change in Fund Balance</i>	(1,151,915)	(1,312,781)	(227,404)	1,085,377
<i>Fund Balance Beginning of Year</i>	1,152,694	2,339,244	2,339,244	0
<i>Fund Balance End of Year</i>	\$779	\$1,026,463	\$2,111,840	\$1,085,377

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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$9,622,903	\$7,802,222	\$7,497,818	(\$304,404)
<b>Expenditures</b>				
Current:				
Human Services	9,622,903	8,395,305	7,756,199	639,106
<i>Excess of Revenues Under Expenditures</i>	0	(593,083)	(258,381)	334,702
<b>Other Financing Sources</b>				
Sale of Fixed Assets	0	6,150	6,150	0
Transfers In	0	6,597	6,598	1
<i>Total Other Financing Sources</i>	0	12,747	12,748	1
<i>Net Change in Fund Balance</i>	0	(580,336)	(245,633)	334,703
<i>Fund Balance Beginning of Year</i>	797,318	1,050,316	1,050,316	0
<i>Fund Balance End of Year</i>	<u>\$797,318</u>	<u>\$469,980</u>	<u>\$804,683</u>	<u>\$334,703</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, 2011*

	Enterprise			
	Nursing Home	Solid Waste Recycling Center	Portage County Sewer	Portage County Water
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$495,947	\$1,783,972	\$5,497,486	\$6,168,562
Cash and Cash Equivalents in Segregated Accounts	10,500	0	0	0
Accounts Receivable	0	544,686	1,695,050	715,266
Materials and Supplies Inventory	3,815	0	18,284	17,223
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	10,000	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>510,262</u>	<u>2,338,658</u>	<u>7,210,820</u>	<u>6,901,051</u>
<i>Noncurrent Assets:</i>				
Restricted Assets:				
Intergovernmental Receivable	0	0	34,077	0
Assets Limited as to Use or Restricted (net of Current Portion)	0	0	0	0
Deferred Charges	0	0	6,814,725	0
Goodwill	0	277,265	0	0
Unamortized Bond Issue Costs	70,846	0	9,336	42,336
Other Assets	0	0	0	0
Capital Assets:				
Nondepreciable Capital Assets	0	113,816	6,937,138	2,812,974
Depreciable Capital Assets, Net	7,834,227	2,605,963	46,838,886	17,128,865
<i>Total Noncurrent Assets</i>	<u>7,905,073</u>	<u>2,997,044</u>	<u>60,634,162</u>	<u>19,984,175</u>
<i>Total Assets</i>	<u>\$8,415,335</u>	<u>\$5,335,702</u>	<u>\$67,844,982</u>	<u>\$26,885,226</u>

Funds				
Streetsboro Sewer	Robinson Memorial Portage County Hospital (1)	Other Enterprise Funds	Total	Internal Service
\$8,489,052	\$0	\$743,761	\$23,178,780	\$10,366,406
0	8,896,000	0	8,906,500	0
1,021,307	18,300,000	1,107,445	23,383,754	0
6,466	0	0	45,788	67,348
0	0	0	0	1,603,847
0	0	0	10,000	0
0	682,000	0	682,000	0
0	16,873,000	0	16,873,000	0
<u>9,516,825</u>	<u>44,751,000</u>	<u>1,851,206</u>	<u>73,079,822</u>	<u>12,037,601</u>
1,624,148	0	0	1,658,225	0
0	60,569,000	0	60,569,000	0
0	0	0	6,814,725	0
0	0	0	277,265	0
3,362	0	0	125,880	0
0	11,804,000	0	11,804,000	0
924,228	14,192,000	71,401	25,051,557	64,070
25,220,741	112,793,000	140,051	212,561,733	123,428
<u>27,772,479</u>	<u>199,358,000</u>	<u>211,452</u>	<u>318,862,385</u>	<u>187,498</u>
<u>\$37,289,304</u>	<u>\$244,109,000</u>	<u>\$2,062,658</u>	<u>\$391,942,207</u>	<u>\$12,225,099</u>

(continued)

**Portage County, Ohio**  
*Statement of Fund Net Assets*  
*Proprietary Funds (continued)*  
*December 31, 2011*

	Enterprise			
	Nursing Home	Solid Waste Recycling Center	Portage County Sewer	Portage County Water
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	\$223,391	\$50,343	\$187,131	\$152,476
Accrued Wages	148,678	74,906	50,677	20,408
Contracts Payable	0	0	405,478	18,733
Intergovernmental Payable	36,208	15,785	166,232	4,806
Interfund Payable	3,300,652	53,271	40,535	23,016
Compensated Absences Payable	108,372	66,198	43,815	17,645
Accrued Expenses	0	0	0	0
Estimated Amount Due to Third Party Payors	0	0	0	0
Accrued Interest Payable	18,534	628	83,464	17,060
Revenue Bonds Payable	343,000	70,229	407,543	699,624
OPWC Loans Payable	0	0	76,124	0
OWDA Loans Payable	0	0	140,339	0
Intergovernmental Loans Payable	0	0	534,829	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>4,178,835</u>	<u>331,360</u>	<u>2,136,167</u>	<u>953,768</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	47,352	31,119	41,032	16,524
Revenue Bonds Payable	6,795,337	148,441	9,868,185	4,706,701
OPWC Loans Payable	0	0	690,487	0
OWDA Loans Payable	0	0	410,411	0
Intergovernmental Loans Payable	0	0	6,279,896	0
Claims Payable	0	0	0	0
Long-term Debt	0	0	0	0
<i>Total Long-Term Liabilities</i>	<u>6,842,689</u>	<u>179,560</u>	<u>17,290,011</u>	<u>4,723,225</u>
<i>Total Liabilities</i>	<u>11,021,524</u>	<u>510,920</u>	<u>19,426,178</u>	<u>5,676,993</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	766,736	2,501,109	42,192,271	14,577,850
Restricted for:				
Portage County Sewer	0	0	34,077	0
Streetsboro Sewer	0	0	0	0
Robinson Memorial Portage County Hospital	0	0	0	0
Unrestricted (Deficit)	<u>(3,372,925)</u>	<u>2,323,673</u>	<u>6,192,456</u>	<u>6,630,383</u>
<i>Total Net Assets (Deficit)</i>	<u>(\$2,606,189)</u>	<u>\$4,824,782</u>	<u>\$48,418,804</u>	<u>\$21,208,233</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>
\$228,360	\$6,500,000	\$16,355	\$7,358,056	\$426,217
36,240	1,915,000	3,860	2,249,769	43,393
21,175	0	0	445,386	0
7,026	0	2,305	232,362	455,616
26,804	0	22,416	3,466,694	68,291
31,334	3,684,000	0	3,951,364	61,307
0	2,618,000	0	2,618,000	0
0	1,114,000	0	1,114,000	0
1,439	0	0	121,125	0
55,080	0	0	1,575,476	0
20,561	0	0	96,685	0
596,119	0	0	736,458	0
0	0	0	534,829	0
0	3,265,000	0	3,265,000	0
0	0	0	0	1,746,855
0	19,939,000	0	19,939,000	0
<u>1,024,138</u>	<u>39,035,000</u>	<u>44,936</u>	<u>47,704,204</u>	<u>2,801,679</u>
29,343	0	0	165,370	28,419
332,634	0	0	21,851,298	0
137,218	0	0	827,705	0
5,204,404	0	0	5,614,815	0
0	0	177,882	6,457,778	0
0	0	0	0	2,428,949
0	64,856,000	0	64,856,000	0
<u>5,703,599</u>	<u>64,856,000</u>	<u>177,882</u>	<u>99,772,966</u>	<u>2,457,368</u>
<u>6,727,737</u>	<u>103,891,000</u>	<u>222,818</u>	<u>147,477,170</u>	<u>5,259,047</u>
19,802,315	66,417,000	33,570	146,290,851	187,498
0	0	0	34,077	0
1,624,148	0	0	1,624,148	0
0	3,036,000	0	3,036,000	0
9,135,104	70,765,000	1,806,270	93,479,961	6,778,554
<u>\$30,561,567</u>	<u>\$140,218,000</u>	<u>\$1,839,840</u>	<u>244,465,037</u>	<u>\$6,966,052</u>
			<u>1,388,543</u>	
			<u>\$245,853,580</u>	

**Portage County, Ohio**  
*Statement of Revenues,  
Expenses and Changes in Fund Net Assets  
Proprietary Funds  
For the Year Ended December 31, 2011*

	Enterprise			
	Nursing Home	Solid Waste Recycling Center	Portage County Sewer	Portage County Water
<b>Operating Revenues</b>				
Charges for Services	\$6,782,391	\$4,373,906	\$6,178,893	\$4,155,852
Tap-In Fees	0	0	33,476	0
Other	168	71,226	0	0
<i>Total Operating Revenues</i>	<u>6,782,559</u>	<u>4,445,132</u>	<u>6,212,369</u>	<u>4,155,852</u>
<b>Operating Expenses</b>				
Personal Services	3,454,203	1,882,077	1,361,677	606,834
Materials and Supplies	493,288	573,064	618,876	496,752
Contractual Services	2,015,929	615,169	1,458,581	1,462,637
Depreciation and Amortization	243,841	322,529	1,392,145	506,970
Claims	0	0	0	0
Change in Worker's Compensation Estimate	0	0	0	0
Other	19,573	12,869	211,406	57
<i>Total Operating Expenses</i>	<u>6,226,834</u>	<u>3,405,708</u>	<u>5,042,685</u>	<u>3,073,250</u>
<i>Operating Income (Loss)</i>	<u>555,725</u>	<u>1,039,424</u>	<u>1,169,684</u>	<u>1,082,602</u>
<b>Non-Operating Revenues (Expenses)</b>				
Interest	0	0	8,351	0
Capital Grants	0	187,015	1,415,968	419,762
Interest and Fiscal Charges	(626,945)	(89,398)	(1,295,477)	(257,441)
Gain on Sale of Capital Assets	0	0	0	0
Loss on Sale of Capital Assets	0	0	(3,217)	0
Contributions and Donations	20,496	0	0	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(606,449)</u>	<u>97,617</u>	<u>125,625</u>	<u>162,321</u>
<i>Income (Loss) before Transfers</i>	<u>(50,724)</u>	<u>1,137,041</u>	<u>1,295,309</u>	<u>1,244,923</u>
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Change in Net Assets</i>	<u>(50,724)</u>	<u>1,137,041</u>	<u>1,295,309</u>	<u>1,244,923</u>
<i>Net Assets (Deficit) Beginning of Year</i>	<u>(2,555,465)</u>	<u>3,687,741</u>	<u>47,123,495</u>	<u>19,963,310</u>
<i>Net Assets (Deficit) End of Year</i>	<u><u>(\$2,606,189)</u></u>	<u><u>\$4,824,782</u></u>	<u><u>\$48,418,804</u></u>	<u><u>\$21,208,233</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
\$4,178,067	\$143,122,000	\$1,258,833	\$170,049,942	\$13,223,567
0	0	0	33,476	0
0	5,313,000	4,071	5,388,465	20,172
<u>4,178,067</u>	<u>148,435,000</u>	<u>1,262,904</u>	<u>175,471,883</u>	<u>13,243,739</u>
948,041	83,422,000	97,269	91,772,101	806,592
482,445	35,552,000	187	38,216,612	684,193
1,367,364	18,290,000	732,999	25,942,679	2,792,722
842,794	12,934,000	4,751	16,247,030	7,343
0	0	0	0	8,789,999
0	0	0	0	934,451
8,078	0	7,004	258,987	1,455
<u>3,648,722</u>	<u>150,198,000</u>	<u>842,210</u>	<u>172,437,409</u>	<u>14,016,755</u>
<u>529,345</u>	<u>(1,763,000)</u>	<u>420,694</u>	<u>3,034,474</u>	<u>(773,016)</u>
0	1,903,000	0	1,911,351	0
349,900	0	0	2,372,645	0
(194,274)	(2,950,000)	0	(5,413,535)	0
0	0	0	0	13,568
(9,772)	0	0	(12,989)	0
0	393,000	0	413,496	0
<u>145,854</u>	<u>(654,000)</u>	<u>0</u>	<u>(729,032)</u>	<u>13,568</u>
675,199	(2,417,000)	420,694	2,305,442	(759,448)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>90,000</u>
675,199	(2,417,000)	420,694	2,305,442	(669,448)
<u>29,886,368</u>	<u>142,635,000</u>	<u>1,419,146</u>		<u>7,635,500</u>
<u>\$30,561,567</u>	<u>\$140,218,000</u>	<u>\$1,839,840</u>		<u>\$6,966,052</u>
			<u>(119,604)</u>	
			<u>\$2,185,838</u>	

**Portage County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2011

	Enterprise			
	Nursing Home	Solid Waste Recycling Center	Portage County Sewer	Portage County Water
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$6,782,391	\$4,488,186	\$7,257,527	\$3,863,854
Cash Received from Interfund Services Provided	0	0	0	0
Tap In Fees	0	0	33,476	0
Other Cash Receipts	168	71,226	0	0
Cash Payments to Employees for Services	(3,521,394)	(1,884,453)	(1,399,209)	(628,726)
Cash Payments for Goods and Services	(2,379,876)	(1,197,674)	(2,027,479)	(1,938,356)
Cash Payments for Claims	0	0	0	0
Other Cash Payments	(19,573)	(12,869)	(211,406)	(57)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>861,716</u>	<u>1,464,416</u>	<u>3,652,909</u>	<u>1,296,715</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Gifts, Grants and Bequests Received	20,496	0	0	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
Transfers In	0	0	0	0
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>20,496</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Proceeds from Sale of Revenue Bonds	0	0	577,000	0
Proceeds from OPWC Loans	0	0	104,387	0
Principal Paid on Revenue Bonds	(272,000)	(67,835)	(517,165)	(675,115)
Interest Paid on Revenue Bonds	(273,716)	(87,528)	(420,331)	(241,085)
Principal Paid on OWDA Loans	0	0	(134,780)	0
Interest Paid on OWDA Loans	0	0	(25,667)	0
Principal Paid on OPWC Loans	0	0	(76,451)	(13,068)
Principal Paid on Notes	0	(300,000)	(1,250,000)	0
Interest Paid on Notes	0	(2,742)	(11,425)	0
Principal Paid on Intergovernmental Loans	0	0	(513,119)	0
Interest Paid on Intergovernmental Loans	0	0	(303,758)	0
Capital Grants	0	182,316	1,435,035	419,762
Proceeds from Sale of Capital Assets	0	0	0	0
Payments for Capital Acquisitions	0	(288,185)	(4,571,366)	(937,013)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(\$545,716)</u>	<u>(\$563,974)</u>	<u>(\$5,707,640)</u>	<u>(\$1,446,519)</u>

Funds				
Streetsboro Sewer	Robinson Memorial Portage County Hospital (1)	Other Enterprise Funds	Total	Internal Service
\$4,113,941	\$148,065,000	\$1,227,795	\$175,798,694	\$0
0	0	0	0	13,147,043
0	0	0	33,476	0
0	5,313,000	4,071	5,388,465	20,172
(987,646)	(83,561,000)	(95,221)	(92,077,649)	(766,321)
(1,650,166)	(58,017,000)	(730,078)	(67,940,629)	(3,485,023)
0	0	0	0	(9,419,314)
(8,078)	0	(7,004)	(258,987)	(1,455)
<u>1,468,051</u>	<u>11,800,000</u>	<u>399,563</u>	<u>20,943,370</u>	<u>(504,898)</u>
0	393,000	0	413,496	0
0	0	20,000	20,000	50,000
0	0	(175,000)	(175,000)	0
0	0	0	0	90,000
<u>0</u>	<u>393,000</u>	<u>(155,000)</u>	<u>258,496</u>	<u>140,000</u>
0	9,400,000	0	9,977,000	0
85,022	0	0	189,409	0
(64,926)	(24,469,000)	0	(26,066,041)	0
(20,164)	(2,950,000)	0	(3,992,824)	0
(579,355)	0	0	(714,135)	0
(176,750)	0	0	(202,417)	0
(28,704)	0	0	(118,223)	0
0	0	0	(1,550,000)	0
0	0	0	(14,167)	0
0	0	0	(513,119)	0
0	0	0	(303,758)	0
349,900	0	0	2,387,013	0
0	0	0	0	13,568
(395,413)	(17,886,000)	0	(24,077,977)	(36,806)
<u>(\$830,390)</u>	<u>(\$35,905,000)</u>	<u>\$0</u>	<u>(\$44,999,239)</u>	<u>(\$23,238)</u>

(continued)

**Portage County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
For the Year Ended December 31, 2011

	Enterprise			
	Nursing Home	Solid Waste Recycling Center	Portage County Sewer	Portage County Water
<b>Cash Flows from Investing Activities</b>				
Purchases of Investments	\$0	\$0	\$0	\$0
Sale of Investments	0	0	0	0
Interest on Investments	0	0	8,351	0
Change in assets limited as to use	0	0	0	0
<i>Net Cash Provided by Investing Activities</i>	0	0	8,351	0
<i>Net Increase (Decrease) in Cash and Cash Equivalent</i>	336,496	900,442	(2,046,380)	(149,804)
<i>Cash and Cash Equivalents Beginning of Year</i>	169,951	883,530	7,543,866	6,318,366
<i>Cash and Cash Equivalents End of Year</i>	<u>\$506,447</u>	<u>\$1,783,972</u>	<u>\$5,497,486</u>	<u>\$6,168,562</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>				
Operating Income (Loss)	<u>\$555,725</u>	<u>\$1,039,424</u>	<u>\$1,169,684</u>	<u>\$1,082,602</u>
Adjustments:				
Depreciation and Amortization	243,841	322,529	1,392,145	506,970
Provision for Doubtful Accounts	0	0	0	0
(Increase) Decrease in Assets:				
Accounts Receivable	0	114,280	1,078,634	(291,998)
Intergovernmental Receivable	0	0	6,035	0
Materials and Supplies Inventory	(3,815)	0	(16,688)	(16,293)
Interfund Receivable	0	0	0	0
Prepaid Items	38	0	0	0
Other Current Assets	0	0	0	0
Other Assets	0	0	0	0
Increase (Decrease) in Liabilities:				
Accounts Payable	32,386	(11,005)	(86,549)	26,391
Accrued Wages	7,312	(9,314)	(9,884)	(7,602)
Contracts Payable	0	0	34,501	14,018
Compensated Absences Payable	8,408	2,798	(29,518)	(18,724)
Interfund Payable	8,965	5,457	3,784	5,164
Intergovernmental Payable	8,856	247	110,765	(3,813)
Claims Payable	0	0	0	0
Other Current Liabilities	0	0	0	0
Accrued Hospital Expenses	0	0	0	0
<i>Total Adjustments</i>	<u>305,991</u>	<u>424,992</u>	<u>2,483,225</u>	<u>214,113</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$861,716</u>	<u>\$1,464,416</u>	<u>\$3,652,909</u>	<u>\$1,296,715</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	(\$146,323,000)	\$0	(\$146,323,000)	\$0
0	158,315,000	0	158,315,000	0
0	2,004,000	0	2,012,351	0
0	10,472,000	0	10,472,000	0
0	24,468,000	0	24,476,351	0
637,661	756,000	244,563	678,978	(388,136)
7,851,391	8,140,000	499,198	31,406,302	10,754,542
<u>\$8,489,052</u>	<u>\$8,896,000</u>	<u>\$743,761</u>	<u>\$32,085,280</u>	<u>\$10,366,406</u>
\$529,345	(\$1,763,000)	\$420,694	\$3,034,474	(\$773,016)
842,794	12,934,000	4,751	16,247,030	7,343
0	12,536,000	0	12,536,000	0
(64,126)	(8,707,000)	(31,038)	(7,901,248)	0
162,219	0	0	168,254	0
(5,354)	0	0	(42,150)	(24,153)
0	0	0	0	(76,524)
0	0	0	38	0
0	22,645,000	0	22,645,000	0
0	(5,035,000)	0	(5,035,000)	0
110,938	(2,455,000)	3,332	(2,379,507)	62,057
(9,948)	24,000	1,082	(4,354)	19,110
(68,284)	0	0	(19,765)	0
(26,546)	(163,000)	0	(226,582)	33,472
(1,650)	0	800	22,520	3,070
(1,337)	0	(58)	114,660	(61,393)
0	0	0	0	305,136
0	(21,457,000)	0	(21,457,000)	0
0	3,241,000	0	3,241,000	0
938,706	13,563,000	(21,131)	17,908,896	268,118
<u>\$1,468,051</u>	<u>\$11,800,000</u>	<u>\$399,563</u>	<u>\$20,943,370</u>	<u>(\$504,898)</u>

**Portage County, Ohio**  
*Statement of Fiduciary Net Assets*  
*Fiduciary Funds*  
*December 31, 2011*

	Private Purpose Trust	Agency
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$9,381	\$10,305,924
Cash and Cash Equivalents In Segregated Accounts	0	1,557,866
Intergovernmental Receivable	0	6,114,612
Property Taxes Receivable	0	178,546,607
Special Assessment Receivable	0	4,744,018
<i>Total Assets</i>	<u>9,381</u>	<u>\$201,269,027</u>
<b>Liabilities</b>		
Intergovernmental Payable	0	\$196,387,519
Undistributed Assets	0	2,981,369
Loan Payable	0	338,243
Deposits Held and Due to Others	0	1,561,896
<i>Total Liabilities</i>	<u>0</u>	<u>\$201,269,027</u>
<b>Net Assets</b>		
Held in Trust for Flags	1,000	
Held in Trust for Children Detention Center	2,500	
Unrestricted	5,881	
<i>Total Net Assets</i>	<u>\$9,381</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, 2011*

	Private Purpose Trust
<b>Additions</b>	
Interest	\$138
<b>Deductions</b>	0
<i>Change in Net Assets</i>	138
<i>Net Assets Beginning of Year</i>	9,243
<i>Net Assets End of Year</i>	\$9,381

See accompanying notes to the basic financial statements

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

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**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 32. 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, 2011*

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The County is associated with certain organizations which are defined as Public Entity Risk Pools, Jointly Governed Organizations, Related Organizations and a Joint Venture. These organizations are presented in Notes 26, 27, 28 and 29 to the basic financial statements. These organizations are:

County Risk Sharing Authority, Inc. (CORSA)  
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 32.

The County's management believes these financial statements present all activities for which the County is financial accountable.

## **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

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

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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.

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

***Mental Health and Recovery Board Fund*** The mental health and recovery board fund accounts for and reports a restricted 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 and reports the operations of a school and the costs of administering a workshop for the developmentally disabled. Revenue sources are a restricted County-wide property tax levy and Federal and State grants.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

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

***Public Assistance Fund*** The public assistance fund accounts and reports for various restricted 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 and report grants and other resources whose use is restricted, committed or assigned 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. 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

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

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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.

***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

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

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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.

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, 2011, but which were levied to finance year 2012 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 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 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 2011, investments included government securities including federal farm credit bank notes, federal home loan bank notes, federal national mortgage association notes, commercial paper, corporate notes, 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 which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

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of 1940. Investments in STAR Ohio are valued at STAR Ohio's net asset value per share which is the price the investment could be sold at December 31, 2011.

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 2011 amounted to \$1,588,018, which includes \$1,257,319 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, 2011, 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.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

***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	N/A	5 - 20 years
Equipment	15 years	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, 2011*

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***Accrued Liabilities and Long-Term Obligations***

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments and compensated absences that will be paid from governmental funds are reported as 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 Issuance Costs***

Bond 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 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 2011, the estimated charges forgone of providing charity care services and supplies were \$15,999,000.

***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, 2011*

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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 31 percent of the Hospital's net patient service revenue for the year ended December 31, 2011. Medicaid accounted for approximately 7 percent for the year ended December 31, 2011, and Medical Mutual of Ohio accounted for 15 percent for the year ended December 31, 2011. 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.

***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.

***Fund Balance***

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

**Nonspendable:** The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned.

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

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

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Enabling legislation authorizes the County to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the County can be compelled by an external party—such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.

**Committed:** The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (ordinance or resolution) of County Commissioners. Those committed amounts cannot be used for any other purpose unless County Commissioners removes or changes the specified use by taking the same type of action (ordinance or resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by County Commissioners, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints are not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

**Assigned:** Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by County Commissioners or a County official delegated that authority by County Charter or ordinance, or by State Statute.

**Unassigned:** Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit fund balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

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

### ***Operating Revenues and Expenses***

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are 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 health benefits 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.

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.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

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***Interfund Activity***

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. Transfers between governmental activities are eliminated on the government wide financial statements. Internal events that are allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Interfund payments for services provided and used are not eliminated.

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

***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.

***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 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 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.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

***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 and Restatements**

***Changes in Accounting Principles***

For 2011, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 54, “Fund Balance Reporting and Governmental Fund Type Definitions” and Governmental Accounting Standard Board (GASB) Statement No. 59, “Financial Instruments Omnibus”.

GASB Statement No. 54 enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The implementation of this statement resulted in the reclassification of certain funds and restatement of the County’s financial statements.

GASB Statement No. 59 addresses significant practice issues that have arisen when accounting for financial instruments by updating and improving existing standards regarding financial reporting of certain financial instruments and external investment pools. The implementation of this statement did not result in any change in the City’s financial statements.

***Restatement***

The implementation of GASB Statement No. 54 had the following effect on fund balances of the major and nonmajor funds as they were previously reported.

	General	Mental Health and Recovery Board	Developmental Disabilities	Child Welfare Levy	Public Assistance	Other Governmental Funds	Total Governmental
Fund Balance, December 31, 2010	\$13,733,764	\$3,539,950	\$25,590,682	\$2,438,973	\$966,526	\$23,186,661	\$69,456,556
Change in Fund Structure	1,546,652	0	0	0	0	(1,546,652)	0
Adjusted Fund Balance, December 31, 2010	<u>\$15,280,416</u>	<u>\$3,539,950</u>	<u>\$25,590,682</u>	<u>\$2,438,973</u>	<u>\$966,526</u>	<u>\$21,640,009</u>	<u>\$69,456,556</u>

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
For The Year Ended December 31, 2011

**Note 4 - Fund Balances**

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

Fund Balances	General	Mental Health and Recovery Board	Developmental Disabilities	Child Welfare Levy	Public Assistance
<b><i>Nonspendable</i></b>					
Prepays	\$189,191	\$470	\$0	\$0	\$596
Inventory	104,668	0	24,243	0	12,596
Unclaimed Monies	553,852	0	0	0	0
Loans	338,243	0	0	0	0
<b><i>Total Nonspendable</i></b>	<b>1,185,954</b>	<b>470</b>	<b>24,243</b>	<b>0</b>	<b>13,192</b>
<b><i>Restricted for</i></b>					
County Courts	0	0	0	0	0
Community Development	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Health and Welfare	0	3,170,222	29,464,904	1,930,137	580,824
Street Maintenance	0	0	0	0	0
Ditch Maintenance	0	0	0	0	0
Tax Administration	0	0	0	0	0
Loans	0	0	0	0	0
Debt Service Payments	0	0	0	0	0
Capital Improvements	0	0	0	0	0
<b><i>Total Restricted</i></b>	<b>0</b>	<b>3,170,222</b>	<b>29,464,904</b>	<b>1,930,137</b>	<b>580,824</b>
<b><i>Committed to</i></b>					
Other Purposes	27,212	0	0	0	0
<b><i>Assigned to</i></b>					
Capital Improvements	0	0	0	0	0
Other Purposes	156,105	0	0	0	0
<b><i>Total Assigned</i></b>	<b>156,105</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><i>Unassigned (Deficit)</i></b>	<b>14,406,292</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><i>Total Fund Balances</i></b>	<b>\$15,775,563</b>	<b>\$3,170,692</b>	<b>\$29,489,147</b>	<b>\$1,930,137</b>	<b>\$594,016</b>

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
For The Year Ended December 31, 2011

Fund Balances	Nonmajor Governmental Funds	Total
<b><i>Nonspendable</i></b>		
Prepays	\$64	\$190,321
Inventory	257,183	398,690
Unclaimed Monies	0	553,852
Loans	0	338,243
<b><i>Total Nonspendable</i></b>	<b>257,247</b>	<b>1,481,106</b>
<b><i>Restricted for</i></b>		
County Courts	1,598,603	1,598,603
Community Development	93,092	93,092
Public Safety	1,469,096	1,469,096
Public Health and Welfare	1,189,886	36,335,973
Street Maintenance	1,164,645	1,164,645
Ditch Maintenance	44,810	44,810
Tax Administration	5,924,478	5,924,478
Loans	6,137,949	6,137,949
Debt Service Payments	448,003	448,003
Capital Improvements	4,667,557	4,667,557
<b><i>Total Restricted</i></b>	<b>22,738,119</b>	<b>57,884,206</b>
<b><i>Committed to</i></b>		
Other Purposes	0	27,212
<b><i>Assigned to</i></b>		
Capital Improvements	22,558	22,558
Other Purposes	0	156,105
<b><i>Total Assigned</i></b>	<b>22,558</b>	<b>178,663</b>
<b><i>Unassigned (Deficit)</i></b>	<b>(80,347)</b>	<b>14,325,945</b>
<b><i>Total Fund Balances</i></b>	<b>\$22,937,577</b>	<b>\$73,897,132</b>

**Note 5 - 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. Encumbrances are treated as expenditures (budget) rather than restricted, committed, or assigned fund balance (GAAP).

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
For The Year Ended December 31, 2011

4. Unrecorded cash represents amounts received but not reported by the County on the operating statements (budget), but which is reported on the GAAP basis operating statements.
5. Investments are reported at cost (budget) rather than at fair value (GAAP).
6. Advances-In and Advances-Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
7. Budgetary revenues and expenditures of the recorder and the certificate of title funds are classified to the general fund for GAAP reporting.

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:

	Net Change in Fund Balances				
	General	Mental Health and Recovery Board	Developmental Disabilities	Child Welfare Levy	Public Assistance
GAAP Basis	\$495,147	(\$369,258)	\$3,898,465	(\$508,836)	(\$372,510)
Net Adjustment for					
Revenue Accruals	(237,724)	921,601	(78,319)	110,149	(748,882)
Beginning Fair Value					
Adjustment for Investments	316,158	0	0	0	0
Ending Fair Value					
Adjustment for Investments	(362,383)	0	0	0	0
Beginning Unrecorded Cash	141,150	108,813	396,139	74,728	0
Ending Unrecorded Cash	(156,538)	(125,819)	(458,078)	(86,394)	0
Advances In	434,353	0	0	0	0
Net Adjustment for					
Expenditure Accruals	322,932	171,289	140,348	182,949	929,669
Excess of Revenues Over					
(Under) Expenditures:					
a) Recorders	75,287	0	0	0	0
b) Certificate of Title	61,885	0	0	0	0
Advances Out	(97,358)	0	0	0	0
Encumbrances	(307,206)	(313,927)	(953,937)	0	(53,910)
Budget Basis	<u>\$685,703</u>	<u>\$392,699</u>	<u>\$2,944,618</u>	<u>(\$227,404)</u>	<u>(\$245,633)</u>

**Note 6 – Fund Deficits**

The following funds have deficit fund balances/net assets as of December 31, 2011:

**Special Revenue Funds:**

Dog and Kennel \$80,283

**Enterprise Fund:**

Nursing Home 2,606,189

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

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The special revenue fund deficit is 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.

**Note 7 - 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 (STAR Ohio);



**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

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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;
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, \$42,678,169 of the County's bank balance of \$49,062,307 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

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

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, 2011, the County's Developmental Disabilities special revenue fund had a cash balance of \$7,490,184 with NEON, a jointly governed organization (See Note 27). The money held by NEON in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments 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, 2011, the County had the following investments:

***Portage County***

	Fair Value	Maturity	Moody Rating	Percent of Total Investments
Federal Farm Credit Bank Notes	\$15,139,578	More Than One Year	AAA	25.19%
Federal Home Loan Bank Notes	26,893,236	More Than One Year	AAA	44.75%
Federal National Mortgage Association Notes	991,436	More Than One Year	AAA	1.65%
Commercial Paper	8,170,513	Less Than One Year	AAA	13.60%
Corporate Notes	2,025,244	More Than One Year	AAA	3.37%
United States Treasury Obligations	5,981,740	More Than One Year		9.95%
STAR Ohio	894,624	Average 57 Days	N/A	N/A
	<u>\$60,096,371</u>			

***Hospital***

	Fair Value
Repurchase Agreement	\$660,000
Federal Home Loan Mortgage Corporation Notes	5,799,000
Federal National Mortgage Association Notes	5,799,000
United States Treasury Obligations	46,163,000
Equity Securities	2,003,000
Total	<u>\$60,424,000</u>

All of the Hospital's investments at December 31, 2011 have a weighted average life of less than seven years.

***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

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

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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.

**Credit Risk** The Moody's ratings of the County's investments are listed in the table above. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The County has no investment policy that addresses credit risk.

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

**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, 2011 included \$11,643,000 of collateral investments.

## **Note 8 – Property Taxes**

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2011 for real and public utility property taxes represents collections of 2010 taxes.

2011 real property taxes were levied after October 1, 2011, on the assessed value as of January 1, 2011, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2011 real property taxes are collected in and intended to finance 2012.

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. 2011 public utility property taxes which became a lien December 31, 2010, are levied after October 1, 2011, and are collected in 2012 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2011, was \$13.62 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2011 property tax receipts were based are as follows:

Real Estate	
Residential/Agricultural	\$2,639,633,210
Other Real Estate	631,344,180
Tangible Personal Property	
Public Utility	78,976,580
General	921,100
Total	<u><u>\$3,350,875,070</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. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

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through agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which were measurable as of December 31, 2011, and for which there was an enforceable legal claim. In governmental funds, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2011 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On the accrual basis, collectible delinquent property taxes have been recorded as revenue while on the modified accrual basis, the revenue has been 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.

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 – Assets Limited as to Use or Restricted**

As of December 31, 2011, 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	\$46,210,000
Self-Insurance Trust	4,639,000
Fund Held by Trustee Under Bond Indenture -	
Bond Funds	5,412,000
Restricted by Donor	<u>4,990,000</u>
Total Assets Limited as Use	61,251,000
Less Assets Limited as to Use or Restricted -	
Required for Current Liabilities	<u>(682,000)</u>
Assets Limited as to Use - Long-term Portion	<u><u>\$60,569,000</u></u>

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

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**Note 11 - 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 began for Ohio hospitals in 2009. The Hospital is unable to determine the extent of future audits and is unable to determine the extent of the liability for overpayments, if any.

**Note 12 - Related Party Transactions**

During 2011, 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 \$804,217 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 \$3,119,936.

**Note 13 - 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.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

**Note 14 - 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 15 - Receivables**

Receivables at December 31, 2011, 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 37.4 percent.

Fund Name	Accounts Receivable	Allowances for Uncollectibles	Net Accounts Receivable
Hospital Enterprise Fund	\$29,248,000	\$10,948,000	\$18,300,000
All Other Funds	5,083,754	0	5,083,754
<b>Total</b>	<b>\$34,331,754</b>	<b>\$10,948,000</b>	<b>\$23,383,754</b>

The loans receivable at December 31, 2011, 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 \$1,624,148 has been reported as a restricted asset in the Streetsboro Sewer enterprise fund.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

Special assessments expected to be collected in more than one year amount to \$1,316,705 in the special assessment bond retirement fund. At December 31, 2011 the amount of delinquent special assessments was \$994,804.

A summary of the principal items of intergovernmental receivables follows:

	Amount
<b><i>Governmental Activities</i></b>	
<b>General Fund</b>	
Undivided Local Government Tax	\$1,207,836
Homestead and Rollback	378,969
Election Costs	270,724
Court Fines	151,821
911 Enhancement	88,149
Public Defender	30,720
Delinquent Advertising	8,441
	2,136,660
<i>Total General Fund</i>	
<b>Special Revenue Funds</b>	
<b><i>Major</i></b>	
Mental Health and Recovery Board	584,785
Developmental Disabilities	1,551,112
Child Welfare Levy	491,011
Public Assistance	493,313
<b><i>Nonmajor</i></b>	
Law Library	32,495
Computer Legal Research	39,395
Mediation and Dispute	6,840
Sheriff's Grants	14,597
Juvenile Court Grants	202,862
Probation Services	189,491
Hazmat Operations and Planning	3,717
Motor Vehicle and Gas Tax	3,157,243
Community Development	8,000
Marriage License	906
Dog and Kennel	100
Child Support Administration	369,024
Victim Assistance	37,768
Outside Assistance	9,832
Revolving Loan	2,378
	7,194,869
<i>Total Special Revenue Funds</i>	
<b>Capital Projects Funds</b>	
Permanent Improvements	48,573
Roadwork Improvements	158,731
	207,304
<i>Total Capital Projects Funds</i>	
<b><i>Total Governmental Activities</i></b>	<b>\$9,538,833</b>

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
For The Year Ended December 31, 2011

	Amount
<b><i>Business-Type Activities</i></b>	
Solid Waste Recycling Center	\$10,000
Portage County Sewer	34,077
Streetsboro Sewer	1,624,148
<b><i>Total Business-Type Activities</i></b>	<b>\$1,668,225</b>
<b>Agency Funds</b>	
Undivided Library and Local Government	\$2,320,325
Undivided State and Local Government	1,826,927
Undivided Fuel	776,895
Undivided Auto	757,641
Regional Planning Commission	281,243
Undivided Wireless 911	90,999
Parks	57,000
Undivided Indigent	3,582
<b><i>Total Agency Funds</i></b>	<b>\$6,114,612</b>

**Note 16 - Capital Assets**

Capital asset activity for the year ended December 31, 2011 was as follows:

	Balance 12/31/10	Additions	Reductions	Balance 12/31/11
<b>Governmental Activities:</b>				
<i>Capital assets not being depreciated</i>				
Land	\$2,171,193	\$128,711	(\$56,792)	\$2,243,112
Construction in Progress	4,618,738	1,722,844	(165,083)	6,176,499
<b><i>Total capital assets not being depreciated</i></b>	<b>6,789,931</b>	<b>1,851,555</b>	<b>(221,875)</b>	<b>8,419,611</b>
 <i>Capital assets being depreciated</i>				
Buildings and Improvements	73,933,202	342,685	(214,634)	74,061,253
Equipment	11,231,120	519,050	(337,995)	11,412,175
Vehicles	8,262,549	622,015	(653,911)	8,230,653
Equity in Joint Venture	5,127,154	24,868	(33,853)	5,118,169
Infrastructure	47,981,590	1,219,030	(5,723)	49,194,897
<b><i>Total capital assets being depreciated</i></b>	<b>146,535,615</b>	<b>2,727,648</b>	<b>(1,246,116)</b>	<b>148,017,147</b>
 Accumulated depreciation				
Buildings and Improvements	(28,293,036)	(1,720,711)	214,634	(29,799,113)
Equipment	(7,061,813)	(786,767)	284,161	(7,564,419)
Vehicles	(5,161,945)	(565,679)	639,080	(5,088,544)
Equity in Joint Venture	(1,384,768)	(129,699)	0	(1,514,467)
Infrastructure	(21,820,661)	(784,999)	5,723	(22,599,937)
<b>Total accumulated depreciation</b>	<b>(63,722,223)</b>	<b>(3,987,855) *</b>	<b>1,143,598</b>	<b>(66,566,480)</b>
<b>Capital assets being depreciated, net</b>	<b>82,813,392</b>	<b>(1,260,207)</b>	<b>(102,518)</b>	<b>81,450,667</b>
<b>Governmental activities capital assets, net</b>	<b>\$89,603,323</b>	<b>\$591,348</b>	<b>(\$324,393)</b>	<b>\$89,870,278</b>



**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
For The Year Ended December 31, 2011

	Balance 12/31/10	Additions	Reductions	Balance 12/31/11
<b>Business type activities</b>				
<i>Capital assets not being depreciated</i>				
Land	\$13,341,792	\$102,821	\$0	\$13,444,613
Construction in Progress	20,316,129	13,600,685	(22,309,870)	11,606,944
<i>Total capital assets not being depreciated</i>	<u>33,657,921</u>	<u>13,703,506</u>	<u>(22,309,870)</u>	<u>25,051,557</u>
<i>Capital assets being depreciated</i>				
Buildings and Improvement	121,747,691	3,980,246	0	125,727,937
Furniture and Fixtures	2,654,198	243,019	(89,194)	2,808,023
Equipment	121,881,000	24,302,000	(15,000)	146,168,000
Vehicles	3,681,142	441,829	(324,813)	3,798,158
Infrastructure	119,465,753	3,732,245	0	123,197,998
<i>Total capital assets being depreciated</i>	<u>369,429,784</u>	<u>32,699,339</u>	<u>(429,007)</u>	<u>401,700,116</u>
<i>Accumulated depreciation</i>				
Buildings and Improvement	(63,781,137)	(6,143,181)	0	(69,924,318)
Furniture and Fixtures	(1,708,522)	(175,564)	89,194	(1,794,892)
Equipment	(72,139,000)	(7,114,000)	15,000	(79,238,000)
Vehicles	(1,740,502)	(304,462)	311,824	(1,733,140)
Infrastructure	(33,950,537)	(2,497,496)	0	(36,448,033)
<i>Total accumulated depreciation</i>	<u>(173,319,698)</u>	<u>(16,234,703)</u>	<u>416,018</u>	<u>(189,138,383)</u>
<i>Capital assets being depreciated, net</i>	<u>196,110,086</u>	<u>16,464,636</u>	<u>(12,989)</u>	<u>212,561,733</u>
<b>Business type activities capital assets, net</b>	<u>\$229,768,007</u>	<u>\$30,168,142</u>	<u>(\$22,322,859)</u>	<u>\$237,613,290</u>

\* Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$1,083,584
Judicial	471,504
Public Safety	772,166
Public Works	1,135,553
Health	460,099
Human Services	64,949
Total	<u>\$3,987,855</u>

The solid waste and Robinson Memorial Portage County hospital enterprise funds were charged \$12,327 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, 2011

**Note 17 - 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
<b>Business-type Activities:</b>			
<b>OWDA Loans:</b>			
<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
<b>OPWC Loans:</b>			
<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
Twin Lakes	2010	0.00	108,000
Red Fox	2011	0.00	42,000
<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
Trunk Sewer Rehab	2011	0.00	85,022
<i>Portage County Water:</i>			
Various	2002	0.00	130,680
<b>Revenue Bonds:</b>			
<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
Senior Complex Center Refunding	2010	2.00 - 4.00	6,937,000
<i>Portage County Sewer:</i>			
Various Refunding	2006	3.95 - 5.25	792,585
Various	2001	4.00 - 5.00	1,147,874
Various Refunding	2010	2.00 - 4.00	475,000
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
Twin Lakes	2010	2.00 - 4.00	525,000
Aurora Meadows	2011	2.00 - 4.00	577,000

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
For The Year Ended December 31, 2011

	Original Issue Date	Interest Rate	Original Issue Amount
<b>Business-type Activities (continued):</b>			
<b>Revenue Bonds:</b>			
<i>Portage County Water</i>			
Various Refunding	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 Refunding	2010	2.00 - 4.00	342,000
Various	2004	2.50 - 5.25	1,663,000
Cleveland to Aurora	2010	2.00 - 4.00	1,535,000
<i>Streetsboro Sewer:</i>			
Various	2006	3.95 - 5.25	567,324
SCADA	2001	4.00 - 5.00	108,720
<b>Intergovernmental Loans:</b>			
<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
<b>Long-term Debt:</b>			
Hospital Revenue Bonds Series:			
2011	2011	1.50	9,400,000
2010	2010	1.47	7,710,000
2008	2008	1.80	45,000,000
2005	2005	3.39	32,455,000
1999	1999	4.0 - 5.25	20,598,423
<b>Governmental-type Activities:</b>			
<b>General Obligation Bonds:</b>			
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
Riddle Block Building Refunding	2010	2.00 - 4.00	2,376,000
County Buildings	2001	4.00 - 5.00	5,330,000
County Buildings Refunding	2010	2.00 - 4.00	3,474,000
Courthouse	2004	2.50 - 5.25	761,000
Prosecutor's Building	2010	2.00 - 4.00	4,165,000
<b>Special Assessment Bonds with Governmental Commitment:</b>			
<i>Portage County Sewer</i>			
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	1982	5.00	1,213,873
Portage County Water Various Refunding	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 Brimfield Township			
State Route 43 Refunding	2010	2.00 - 4.00	301,000
Portage County Sewer Various	2004	2.50 - 5.25	72,000

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

	Original Issue Date	Interest Rate	Original Issue Amount
<b>Governmental-type Activities (continued):</b>			
<b>OWDA Loans:</b>			
Tonsing - Sewer Improvements	1994	4.18%	\$36,970
Patricia Avenue - Sewer Improvements	1996	4.12	202,289
Mantua Corners - Sewer Improvements	2001	3.50	437,953
Horning/Rhodes - Sewer Improvements	1999	3.50	84,485

Changes in the County's long-term obligations during 2011 were as follows:

	Balance 12/31/10	Increase	Decrease	Balance 12/31/11	Amounts Due in One Year
<b>Business-type Activities</b>					
<b>OWDA Loans:</b>					
Portage County Sewer:					
Various	\$392,810	\$0	\$106,484	\$286,326	\$110,982
Field	67,408	0	11,179	56,229	11,635
Mantua Corners	225,312	0	17,117	208,195	17,722
Total Portage County Sewer	<u>685,530</u>	<u>0</u>	<u>134,780</u>	<u>550,750</u>	<u>140,339</u>
Streetsboro Sewer:					
Streetsboro Inluent	230,377	0	38,207	192,170	39,767
Plant Improvements	6,149,501	0	541,148	5,608,353	556,352
Total Streetsboro Sewer	<u>6,379,878</u>	<u>0</u>	<u>579,355</u>	<u>5,800,523</u>	<u>596,119</u>
<i>Total OWDA Loans Payable</i>	<u>7,065,408</u>	<u>0</u>	<u>714,135</u>	<u>6,351,273</u>	<u>736,458</u>
<b>OPWC Loans:</b>					
Portage County Sewer:					
Various	207,464	0	23,052	184,412	23,051
Various	7,826	0	7,826	0	0
Various	348,750	0	22,500	326,250	22,500
Various	53,542	0	6,693	46,849	6,693
Village Estates Pump Station	35,982	0	4,440	31,542	4,440
Ravenna South AC Pipe	39,498	0	4,440	35,058	4,440
Twin Lakes	45,613	62,387	7,500	100,500	15,000
Red Fox	0	42,000	0	42,000	0
Total Portage County Sewer	<u>738,675</u>	<u>104,387</u>	<u>76,451</u>	<u>766,611</u>	<u>76,124</u>
Streetsboro Sewer:					
Rehab	23,360	0	2,596	20,764	2,596
SCADA	12,394	0	12,394	0	0
Rehab Phase 4	30,000	0	5,000	25,000	5,000
Generator Replacement	35,707	0	4,463	31,244	4,463
Trunk Sewer Rehab	0	85,022	4,251	80,771	8,502
Total Streetsboro Sewer:	<u>101,461</u>	<u>85,022</u>	<u>28,704</u>	<u>157,779</u>	<u>20,561</u>
Portage County Water:					
Various	13,068	0	13,068	0	0
<i>Total OPWC Loans Payable</i>	<u>\$853,204</u>	<u>\$189,409</u>	<u>\$118,223</u>	<u>\$924,390</u>	<u>\$96,685</u>

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
For The Year Ended December 31, 2011

	Balance 12/31/10	Increase	Decrease	Balance 12/31/11	Amounts Due in One Year
<b>Revenue Bonds:</b>					
Solid Waste Management:					
Transfer Station	\$286,505	\$0	\$67,835	\$218,670	\$70,229
Nursing Home:					
Senior Center Complex	255,000	0	255,000	0	0
Senior Center Complex Refunding	6,937,000	0	17,000	6,920,000	343,000
Loss on Refunding	(366,677)	0	(366,677)	0	0
Premium	232,200	0	13,863	218,337	0
Total Senior Center Complex Refunding	6,802,523	0	(335,814)	7,138,337	343,000
Total Nursing Home	7,057,523	0	(80,814)	7,138,337	343,000
Portage County Sewer:					
2006 Various Refunding	590,206	0	73,102	517,104	76,950
Premium	28,741	0	4,180	24,561	0
Total 2006 Various Refunding	618,947	0	77,282	541,665	76,950
2001 Various	82,707	0	82,707	0	0
2010 Various Refunding	475,000	0	1,000	474,000	41,000
Loss on Refunding	(25,125)	0	(25,125)	0	0
Premium	15,770	0	1,467	14,303	0
Total 2010 Various Refunding	465,645	0	(22,658)	488,303	41,000
2004 Various	975,000	0	55,000	920,000	55,000
2007 Various	3,998,916	0	167,856	3,831,060	172,793
2007 Various	2,277,200	0	104,000	2,173,200	27,900
2009 Various	1,253,000	0	13,500	1,239,500	13,900
2010 Twin Lakes	525,000	0	20,000	505,000	20,000
2011 Aurora Meadows	0	577,000	0	577,000	0
Total Portage County Sewer	10,196,415	577,000	497,687	10,275,728	407,543
Portage County Water:					
2006 Various Refunding	1,340,485	0	166,031	1,174,454	174,770
Premium	65,273	0	9,495	55,778	0
Total 2006 Various Refunding	1,405,758	0	175,526	1,230,232	174,770
1994 Various	1,480,278	0	350,484	1,129,794	362,854
2001 Various	37,600	0	37,600	0	0
2010 Various Refunding	342,000	0	1,000	341,000	27,000
Loss on Refunding	(18,060)	0	(18,060)	0	0
Premium	11,355	0	1,056	10,299	0
Total 2010 Various Refunding	335,295	0	(16,004)	351,299	27,000
2004 Various	1,280,000	0	70,000	1,210,000	75,000
2010 Cleveland to Aurora	1,535,000	0	50,000	1,485,000	60,000
Total Portage County Water	\$6,073,931	\$0	\$667,606	\$5,406,325	\$699,624

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
For The Year Ended December 31, 2011

	Balance 12/31/10	Increase	Decrease	Balance 12/31/11	Amounts Due in One Year
<b>Revenue Bonds:</b>					
Streetsboro Sewer:					
2006 Various	\$422,464	\$0	\$52,326	\$370,138	\$55,080
Premium	20,569	0	2,993	17,576	0
Total 2006 Various	443,033	0	55,319	387,714	55,080
SCADA	12,600	0	12,600	0	0
Total Streetsboro Sewer	455,633	0	67,919	387,714	55,080
<i>Total Revenue Bonds</i>	24,070,007	577,000	1,220,233	23,426,774	1,575,476
<b>Intergovernmental Loans:</b>					
Portage County Sewer:					
Summit County	369,162	0	35,714	333,448	38,288
Summit County - 2001	1,569,113	0	109,457	1,459,656	114,046
Ravenna City	148,389	0	72,356	76,033	76,033
Ravenna City - 2005	5,015,789	0	280,219	4,735,570	290,540
Mantua Village	225,391	0	15,373	210,018	15,922
Total Portage County Sewer	7,327,844	0	513,119	6,814,725	534,829
Freedom Secondary Railroad	177,882	0	0	177,882	0
<i>Total Intergovernmental Loans</i>	7,505,726	0	513,119	6,992,607	534,829
<b>Hospital Long-term Debt:</b>					
Hospital Revenue Bond Series:					
2011	0	9,400,000	0	9,400,000	0
2010	7,710,000	0	0	7,710,000	0
2008	42,710,000	0	1,105,000	41,605,000	2,110,000
2005	18,675,000	0	11,410,000	7,265,000	1,155,000
1999	11,954,000	0	11,954,000	0	0
Total Hospital Revenue Bond Series	81,049,000	9,400,000	24,469,000	65,980,000	3,265,000
Other Long-term Hospital Liabilities					
Self Insurance and Other Liabilities	2,424,000	0	283,000	2,141,000	0
<i>Total Hospital Long-term Liabilities</i>	83,473,000	9,400,000	24,752,000	68,121,000	3,265,000
<b>Compensated Absences</b>	4,343,316	3,894,723	4,121,305	4,116,734	3,951,364
<i>Total Business-type Activities</i>	\$127,310,661	\$14,061,132	\$31,439,015	\$109,932,778	\$10,159,812
<b>Governmental Activities</b>					
<b>General Obligation Bonds:</b>					
2006 Various Refunding	\$5,290,305	\$0	\$655,253	\$4,635,052	\$689,740
Premium	257,611	0	37,471	220,140	0
Total 2006 Various Refunding	5,547,916	0	692,724	4,855,192	689,740
1998 USDA Building Improvement	215,278	0	12,349	202,929	12,935
2001 USDA Building Improvement	\$101,644	\$0	\$4,386	\$97,258	\$4,582

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
For The Year Ended December 31, 2011

	Balance 12/31/10	Increase	Decrease	Balance 12/31/11	Amounts Due in One Year
<b>Governmental Activities (continued)</b>					
<b>General Obligation Bonds:</b>					
2001 Riddle Block Buildings	\$50,000	\$0	\$50,000	\$0	\$0
2010 Riddle Block Refunding	2,376,000	0	6,000	2,370,000	117,000
Loss on Refunding	(125,600)	0	(125,600)	0	0
Premium	79,531	0	4,748	74,783	0
Total 2010 Riddle Block Refunding	<u>2,329,931</u>	<u>0</u>	<u>(114,852)</u>	<u>2,444,783</u>	<u>117,000</u>
2001 County Buildings	230,000	0	230,000	0	0
2010 County Building Refunding	3,474,000	0	9,000	3,465,000	185,000
Loss on Refunding	(183,612)	0	(183,612)	0	0
Premium	116,176	0	7,376	108,800	0
Total 2010 County Building Refunding	<u>3,406,564</u>	<u>0</u>	<u>(167,236)</u>	<u>3,573,800</u>	<u>185,000</u>
2004 Courthouse	584,681	0	31,975	552,706	31,975
2010 Prosecutors Building	<u>4,165,000</u>	<u>0</u>	<u>130,000</u>	<u>4,035,000</u>	<u>160,000</u>
<i>Total General Obligation Bonds</i>	<u>16,631,014</u>	<u>0</u>	<u>869,346</u>	<u>15,761,668</u>	<u>1,201,232</u>
<b>Special Assessment Bonds with Governmental Commitments:</b>					
Portage County Sewer					
2006 Various Refunding	11,735	0	1,453	10,282	1,530
Premium	573	0	83	490	0
Total Portage County Sewer Various Refunding	<u>12,308</u>	<u>0</u>	<u>1,536</u>	<u>10,772</u>	<u>1,530</u>
1994 Portage County Water Sandy Lake	28,217	0	6,681	21,536	6,917
1982 Portage County Sewer Various	329,873	0	137,873	192,000	35,000
2006 Various Refunding	14,803	0	1,833	12,970	1,930
Premium	724	0	104	620	0
Total Portage County Water Various Refunding	<u>15,527</u>	<u>0</u>	<u>1,937</u>	<u>13,590</u>	<u>1,930</u>
Portage County Water					
2007 Patricia Water Line	51,084	0	2,144	48,940	2,207
1999 Streetsboro Sewer Hale-McCraken	112,582	0	10,002	102,580	10,552
Portage County Sewer Brimfield					
2001 Township State Route 43	22,093	0	22,093	0	0
2010 Township State Route 43 Refunding	301,000	0	1,000	300,000	27,000
Loss on Refunding	(15,920)	0	(15,920)	0	0
Premium	9,993	0	930	9,063	0
Total Portage County Sewer Brimfield	<u>317,166</u>	<u>0</u>	<u>8,103</u>	<u>309,063</u>	<u>27,000</u>
2004 Portage County Sewer Various	<u>55,317</u>	<u>0</u>	<u>3,024</u>	<u>52,293</u>	<u>3,025</u>
<i>Total Special Assessment Bonds</i>	<u>\$922,074</u>	<u>\$0</u>	<u>\$171,300</u>	<u>\$750,774</u>	<u>\$88,161</u>

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
For The Year Ended December 31, 2011

	Balance 12/31/10	Increase	Decrease	Balance 12/31/11	Amounts Due in One Year
<b>OWDA Loans:</b>					
Tonsing - Sewer Improvements	\$8,855	\$0	\$2,400	\$6,455	\$2,502
Patricia Avenue - Sewer Improvements	100,980	0	10,896	90,084	11,350
Mantua Corners - Sewer Improvements	275,589	0	20,937	254,652	21,676
Horning/Rhodes - Sewer Improvements	49,499	0	4,213	45,286	4,362
<i>Total OWDA Loans</i>	<u>434,923</u>	<u>0</u>	<u>38,446</u>	<u>396,477</u>	<u>39,890</u>
<b>Other Long-term Obligations:</b>					
Compensated Absences	4,283,128	2,785,779	2,910,794	4,158,113	2,606,126
Claims Payable	2,041,425	1,524,449	546,927	3,018,947	589,998
<i>Other Long-term Obligations</i>	<u>6,324,553</u>	<u>4,310,228</u>	<u>3,457,721</u>	<u>7,177,060</u>	<u>3,196,124</u>
<i>Total Governmental Activities</i>	<u>\$24,312,564</u>	<u>\$4,310,228</u>	<u>\$4,536,813</u>	<u>\$24,085,979</u>	<u>\$4,525,407</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 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 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 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, 2011 is \$4,811,603. 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, 2011 is \$1,793,104. 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, 2011 is \$210,018. This amount has been recorded on Portage County's books as a



**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

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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 2011, payments were made to the City of Ravenna, Summit County and the Village of Mantua in the amounts of \$352,575, \$145,171 and \$15,373 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 1.47 percent of net revenues in future years. The total principal and interest remaining to be paid on the bonds is \$9,079,603. Principal and interest paid for the current year and total net revenues were \$545,716 and \$799,566 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 8.77 percent of net revenues. The total principal and interest remaining to be paid on the bonds is \$234,312. Principal and interest paid for the current year and total net revenues were \$155,363 and \$1,361,953 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 2.18 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$17,042,898. Principal and interest paid for the current year and total net revenues were \$1,174,394 and \$2,561,829 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 1.71 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$6,667,934. Principal and interest paid for the current year and total net revenues were \$929,268 and \$1,589,572 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 1.58 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$7,187,650. Principal and interest paid for the current year and total net revenues were \$869,899 and \$1,372,139 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 0.41 percent of net revenues. The total principal and interest remaining to be paid on the bonds is \$90,922,000. Principal and interest paid for the current year and total net revenues were \$27,419,000 and \$11,171,000 respectively.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

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In 2010, the County issued general obligation bonds, in the amount of \$5,850,000, to partially refund bonds previously issued in fiscal year 2001 for various purposes. The bonds were issued with interest rates varying from 4 percent to 5 percent. The bonds were issued for a twenty-five year period with final maturity during fiscal year 2027. The bonds will be retired through the bond retirement debt service fund.

The bonds were sold at a premium of \$198,738. Proceeds were deposited in an irrevocable trust with an escrow agent to provide for all future debt payments on the refunded 2001 Various Purpose bonds. As a result, \$5,650,000 of these bonds was considered defeased and the liability for the refunded bonds has been removed from the County's financial statements. The amount still outstanding at December 31, 2011 is \$5,100,000.

Although the refunding will result in the recognition of an accounting loss of \$393,543, the County in effect decreased its aggregated debt service payments by \$783,791 over the next seventeen years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$616,118.

In 2010, the County issued special assessment bonds, in the amount of \$301,000, to partially refund bonds previously issued in fiscal year 2001 for various purposes. The bonds were issued with interest rates varying from 4 percent to 5 percent. The bonds were issued for a twenty-five year period with final maturity during fiscal year 2027. The bonds will be retired through the special assessment bond retirement debt service fund.

The bonds were sold at a premium of \$10,226. Proceeds were deposited in an irrevocable trust with an escrow agent to provide for all future debt payments on the refunded 2001 Various Purpose bonds. As a result, \$290,894 of these bonds was considered defeased and the liability for the refunded bonds has been removed from the County's financial statements. The amount still outstanding at December 31, 2011 is \$246,708.

Although the refunding will result in the recognition of an accounting loss of \$20,262, the County in effect decreased its aggregated debt service payments by \$21,868 over the next seventeen years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$18,635.

In 2010, the County issued revenue bonds, in the amount of \$7,754,000, to partially refund bonds previously issued in fiscal year 2001 for various purposes. The bonds were issued with interest rates varying from 4 percent to 5 percent. The bonds were issued for a twenty-five year period with final maturity during fiscal year 2027. The bonds will be retired through the nursing home, sewer and water enterprise funds.

The bonds were sold at a premium of \$263,421. Proceeds were deposited in an irrevocable trust with an escrow agent to provide for all future debt payments on the refunded 2001 Various Purpose bonds. As a result, \$7,489,106 of these bonds was considered defeased and the liability for the refunded bonds has been removed from the County's financial statements. The amount still outstanding at December 31, 2011 is \$6,768,492.

Although the refunding will result in the recognition of an accounting loss of \$521,645, the County in effect decreased its aggregated debt service payments by \$1,091,262 over the next seventeen years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$866,170.

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.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

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The Hospital Revenue Bonds Series 2011 (Series 2011 Bonds) were issued by the County of Portage, Ohio in 2011 via a private placement for the purpose of refunding \$9,375,000 of the Series 2005 Bonds. The Series 2010 Bonds bear interest at a variable rate reset monthly based on a percent of LIBOR multiplied by the tax rate of the private placement bank. The debt was issued on February 1, 2011 and bore an initial rate of 1.50 percent.

The Hospital Revenue Bonds Series 2010 (Series 2010 Bonds) were issued by the County of Portage, Ohio in 2010 via a private placement for the purpose of refunding \$7,635,000 of the Series 2005 Bonds. The Series 2010 Bonds bear interest at a variable rate reset monthly based on a percent of LIBOR multiplied by the tax rate of the private placement bank. The debt was issued on December 30, 2010 and bore an initial rate of 1.47 percent.

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).

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 368<sup>th</sup> day after the remarketing draw occurs. The Hospital is also required to meet certain covenants relating to, among other things, debt service coverage. In December 2010, \$7,635,000 of the Series 2005 Bonds were refunded. In February 2011, \$9,375,000 of the Series 2005 Bonds were refunded.

The Series 2005 Bonds bear interest at a variable rate. During 2010, the rates for the variable rate bonds ranged from .35 percent to 1.00 percent (average rate of .51 percent).

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
For The Year Ended December 31, 2011

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 \$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, 2011, the fair value and carrying value of the bonds of approximately \$65,980,000.

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2011 are as follows:

**Business-Type Activities**

	OWDA Loans		OPWC Loans	Revenue Bonds		Intergovernmental Loans	
	Principal	Interest		Principal	Interest	Principal	Interest
2012	\$736,458	\$180,094	\$96,685	\$1,575,476	\$865,481	\$534,829	\$281,436
2013	759,499	157,053	96,686	1,640,315	815,996	479,380	258,571
2014	722,405	133,247	96,685	1,692,681	763,190	504,510	238,200
2015	682,195	112,555	96,686	1,256,692	705,901	521,762	215,705
2016	671,777	92,510	96,685	1,323,774	652,411	545,586	192,427
2017-2021	2,766,725	181,007	339,713	5,737,134	2,511,316	2,907,927	590,125
2022-2026	12,214	214	101,250	5,476,300	1,429,703	1,320,731	154,076
2027-2031	0	0	0	1,892,848	634,503	0	0
2032-2036	0	0	0	597,700	444,698	0	0
2037-2041	0	0	0	727,200	315,643	0	0
2042-2046	0	0	0	878,900	157,950	0	0
2047-2049	0	0	0	286,900	25,271	0	0
<b>Total</b>	<b>\$6,351,273</b>	<b>\$856,680</b>	<b>\$924,390</b>	<b>\$23,085,920</b>	<b>\$9,322,063</b>	<b>\$6,814,725</b>	<b>\$1,930,540</b>

**Robinson Hospital  
Revenue Bonds**

	Principal	Interest
2012	\$3,265,000	\$2,435,000
2013	3,400,000	2,326,000
2014	3,540,000	2,213,000
2015	3,685,000	2,093,000
2016	3,840,000	1,968,000
2017-2021	19,345,000	7,266,000
2022-2026	11,190,000	4,177,000
2027-2031	12,105,000	2,170,000
2032-2036	5,610,000	294,000
<b>Total</b>	<b>\$65,980,000</b>	<b>\$24,942,000</b>

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
For The Year Ended December 31, 2011

Governmental Activities

	General Obligation Bonds		Special Assessment Bonds		OWDA Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2012	\$1,201,232	\$582,556	\$88,161	\$30,893	\$39,890	\$14,112
2013	1,242,785	543,802	89,593	28,025	41,388	12,614
2014	1,281,696	501,831	91,802	25,059	41,569	11,060
2015	1,332,994	459,254	85,252	21,985	41,722	9,533
2016	1,397,324	396,074	87,267	18,559	43,277	7,980
2017-2021	4,058,315	1,257,216	261,380	41,471	188,631	16,904
2022-2026	3,583,599	602,370	32,794	4,795	0	0
2027-2030	1,260,000	78,759	4,352	181	0	0
<b>Total</b>	<b>\$15,357,945</b>	<b>\$4,421,862</b>	<b>\$740,601</b>	<b>\$170,968</b>	<b>\$396,477</b>	<b>\$72,203</b>

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, 2011, are an overall debt margin of \$66,665,464 and an unvoted debt margin of \$17,902,338.

**Note 18 - Notes Payable**

A summary of the note transactions for the year ended December 31, 2011 follows:

	Balance 12/31/10	Issued	Retired	Balance 12/31/11
<b>Business-Type Activities</b>				
<b><i>Solid Waste Recycling Center</i></b>				
Solid Waste .914%	\$300,000	\$0	\$300,000	\$0
<b><i>Portage County Sewer</i></b>				
West Branch Mobile Home Park .914%	635,000	0	635,000	0
Aurora Meadows Subdivision .914%	615,000	0	615,000	0
<b>Total Portage County Sewer</b>	<b>1,250,000</b>	<b>0</b>	<b>1,250,000</b>	<b>0</b>
<b>Total Business-Type Activities</b>	<b>\$1,550,000</b>	<b>\$0</b>	<b>\$1,550,000</b>	<b>\$0</b>

In 2010, the County issued \$300,000 in general obligation notes for maintenance of the solid water recycling center. The note proceeds have been fully expended by December 31, 2010 and the notes matured on September 29, 2011.

In 2010, the County issued \$1,250,000 in general obligation notes to finance the construction of sewer lines at the West Branch Mobile Home Park and at the Aurora Meadows Subdivision. The note proceeds have been fully expended by December 31, 2010 and the notes matured on September 29, 2011.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

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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.

**Note 19 – 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 1.65 percent to 2.75 percent in 2011.

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 1.01 percent to 1.94 percent in 2011.

**Note 20 - 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.

As of December 31, 2011, there were ten series of Industrial Revenue Bonds with an aggregate outstanding principal amount payable of \$33,100,000 and an original issue amount of \$36,800,000.

**Note 21 - 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 (CORSA) for the following types of insurance:

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

Property Insurance (Blanket)	\$207,977,706	
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	10,000,000	Per occurrence
Attorney Disciplinary Proceedings	25,000	Per occurrence
Equipment Breakdown	100,000,000	
Crime	1,000,000	
Foster Parents	11,000,000	
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 2011 was \$179.18 for single coverage and \$463.76 for family coverage. The monthly premium paid by employees that chose PPO Plan A was \$17.21 for single coverage and \$43.46 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 \$1,156,857 reported in the fund at December 31, 2011, 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>
2010	\$1,277,798	\$8,741,457	\$8,190,012	\$1,829,243
2011	1,829,243	8,200,000	8,872,386	1,156,857

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 2011. The maintenance of these benefits is accounted for in the workers' compensation internal service fund.

Incurred but not reported claims of \$3,018,947 have been accrued as a liability at December 31, 2011, 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, 2011, 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.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
For The Year Ended December 31, 2011

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 2010 and 2011 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Workers' Compensation Estimate	Balance at End of Year
2010	\$1,456,599	\$546,927	\$248,715	\$286,614	\$2,041,425
2011	2,041,425	589,999	546,928	934,451	3,018,947

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 22 - Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System (OPERS)***

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, but less than, 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 visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law enforcement and public safety employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in State and local divisions and 12 percent for law enforcement and public safety members. For the year ended December 31, 2011, members in state and local divisions contributed 10 percent of covered payroll while public safety and law enforcement members contributed 11.0 percent and 11.6



**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

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percent, respectively. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. For 2011, member and employer contribution rates were consistent across all three plans.

The County's 2011 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.10 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. The portion of employer contribution allocated to health care for members in the Traditional Plan was 4.00 percent for 2011. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent for 2011. Employer contribution rates are actuarially determined.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2011, 2010 and 2009 were \$11,593,548, \$10,715,289 and \$8,658,413, respectively. For 2011, 85.22 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2010 and 2009. Contributions to the Member-Directed Plan for 2011 were \$90,454 made by the County and \$64,610 made by plan members.

***State Teachers Retirement System (STRS)***

Plan Description – The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple-employer public employee retirement system. 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 can 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](http://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 multiplied by a percentage that varies based on years of service, or an allowance based on a 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 DB Plan and the DC 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 payment or converted to a lifetime monthly annuity at age 50. Benefits are established by Ohio Revised Code Chapter 3307.

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 of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

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Funding Policy - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. For the December 31, 2011, plan members were required to contribute 10 percent of their annual covered salary. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

The County's required contributions to STRS Ohio for the fiscal years ended December 31, 2011, 2010 and 2009 were \$170,014, \$169,472 and \$169,999, respectively. For 2011, 91.94 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011. Contributions made to STRS Ohio for the DC and combined Plans for 2011 were \$187,178 made by the County and \$133,698 made by the plan members.

### **Note 23 - Postemployment Benefits**

#### ***Ohio Public Employees Retirement System (OPERS)***

Plan Description – Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan—a cost-sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan—a defined contribution plan; and the Combined Plan—a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing multiple-employer defined benefit post-employment health care 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, 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 mandate, 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 visiting <https://www.opers.org/investments/cafr.shtml>, 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 administrated in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund post-retirement 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 2011, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 18.10 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

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Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 4.0 percent for 2011. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent for 2011.

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, 2011, 2010 and 2009 were \$4,522,116, \$5,806,207 and \$6,059,628, respectively. For 2011, 85.22 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2010 and 2009.

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 on January 1 of each year from 2006 to 2008. Rates for law enforcement 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 (STRS)***

**Plan Description** – The County participates in 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. Ohio law authorizes STRS to offer this plan. 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 can be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

**Funding Policy** – Ohio Revised Code Chapter 3307 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 Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2011, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to post-employment health care. The County's contributions for health care for the fiscal years ended June 30, 2011, 2010 and 2009 were \$13,078, \$13,036 and \$13,077 respectively. For fiscal year 2011, 91.94 percent has been contributed, with the balance being reported as an intergovernmental payable. The full amount has been contributed for fiscal years 2010 and 2009.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
For The Year Ended December 31, 2011

**Note 24 - Contractual Commitments**

As of December 31, 2011, the County had contractual commitments for the following projects:

	Contract Amount	Amount Paid	Remaining on Contract
General	\$421,374	\$370,146	\$51,228
Computer Legal Services	59,235	58,034	1,201
Probation Services	28,035	22,875	5,160
Motor Vehicle Gas Tax	183,735	47,021	136,714
Mental Health Services	2,461,204	2,147,277	313,927
Developmental Disabilities Services	2,003,478	1,129,410	874,068
Community Development	21,462	0	21,462
County Building	142,800	83,456	59,344
Permanent Improvement	2,247	2,055	192
Roadwork Development	1,147,445	1,058,232	89,213
Portage County Sewer	3,311,300	3,069,858	241,442
Portage County Water	720,843	537,845	182,998
Streetsboro Sewer	2,270,805	540,179	1,730,626
Storm Water Management	65,000	46,939	18,061
Health Benefits	11,389,753	9,704,005	1,685,748
Solid Waste	80,187	74,358	5,829
<b>Total</b>	<b>\$24,308,903</b>	<b>\$18,891,690</b>	<b>\$5,417,213</b>

**Note 25 - Interfund Balances and Transfers**

***Interfund Balances***

Interfund balances at December 31, 2011, 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	\$636,720	\$636,720
Mental Health and Recovery Board	0	7,489	7,489
Developmental Disabilities	0	300,047	300,047
Child Welfare Levy	0	468	468
Public Assistance	0	170,092	170,092
Nursing Home	3,207,608	93,044	3,300,652
Solid Waste Recycling Center	0	53,271	53,271
Portage County Sewer	0	40,535	40,535
Portage County Water	0	23,016	23,016
Streetsboro Sewer	0	26,804	26,804
Other Governmental Funds	1,591,666	231,654	1,823,320
Other Enterprise Funds	20,000	2,416	22,416
Internal Service Fund	50,000	18,291	68,291
<b>Total</b>	<b>\$4,869,274</b>	<b>\$1,603,847</b>	<b>\$6,473,121</b>

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

***Interfund Transfers***

Interfund transfers for the year ended December 31, 2011, consisted of the following:

<u>Transfers To</u>	<u>Transfers From</u>		
	General	Other Governmental Funds	Total
<i>Major Funds:</i>			
Public Assistance	\$6,598	\$0	\$6,598
Other Governmental Funds	165,199	10,430	175,629
Internal Service Fund	90,000	0	90,000
Total Transfers	<u>\$261,797</u>	<u>\$10,430</u>	<u>\$272,227</u>

The general fund transfers to the sheriff's grants, hazmat operations and planning and victim assistance special revenue funds and the central services internal service fund were made to cover approved compensation in excess of the grant funding revenues. The general fund transfers to the building improvements and the permanent improvements capital projects funds were made to accumulate money for future upgrades to buildings and facilities. The court security special revenue fund transfer to the permanent improvement capital projects fund was to fund future upgrades to security projects.

**Note 26 - Public Entity Risk Pools**

***County Risk Sharing Authority, Inc. (CORSA)***

The County Risk Sharing Authority, Inc. is a public entity risk sharing pool among sixty counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA. Coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of CORSA are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees.

CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates.

Financial statements may be obtained by contacting the County Commissioners Association of Ohio in Columbus, Ohio.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

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**Note 27 - 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 2011, the County contributed \$289,137 to the Commission which represents 79.45 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 2011, the County contributed \$25,853 which represents three percent of total contributions. Complete financial statements may be obtained from the NEFCO at 969 Copley Road, Akron, Ohio 44320-2992.

***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 2011, the County contributed \$15,258 which represents one percent of total contributions. Complete financial statements can be obtained from the Akron Metropolitan Area Transportation Study at 806 County 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 2011 which represents twelve percent of total contributions. Complete financial statements may be obtained from the Northeast Ohio Trade and Economic Consortium, Akron, Ohio.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

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***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 2011.

***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 County 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 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 2011.

***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 2011.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

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**Note 28 - 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 2011. 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 five 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, 7<sup>th</sup> Floor Administration Building, Ravenna, Ohio 44266.

**Note 29 - 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.

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 2011, the County contributed \$1,655,862 to the Detention Center which represents 72 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 30 – 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.



**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

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**Note 31 - Subsequent Event**

The County Commissions are currently in negotiations to sell the County Nursing Home.

**Note 32 - 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.

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

***Inventory*** At December 31, 2011, the Organization had shop supplies and food product inventory in the amount of \$1,982. 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:

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

Depreciation	Life
Office Equipment and Fixtures	5, 10 and 12 Years
Food Service Equipment	10 Years
Transportation Equipment	5 Years
Contract Work 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. 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.

Donor-restricted contributions whose restrictions are met in the same reporting period 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, 2011 in the amount of \$5,211.

**Investments**

The Organization has adopted FAS No.124, “Accounting for Certain Investments held by Not-for-Profit Corporations”. Under FAS No.124, investments in marketable securities with steadily determinable fair values are reported at their quoted market value in the Statement of Net Assets. Unrealized gains and losses are included in the change in net assets. For December 31, 2011, the Organization’s total investment value in a money market account is \$69,128.

**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.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

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In 2009, the Organization executed an “Agreement in Principle to Develop a Goods and Services Agreement” with the above Company. The Purpose of the new agreement is to convert the promissory receivable into a multi-year “Cost of Goods Sold, Goods and Services Agreement”, so that the funds owed to the Organization are paid through the normal course of day-to-day business transactions between the two companies, rather than as payments pursuant to the terms of the promissory note.

In 2011, the Subsidiary invested \$50,045 with the above Company pursuant to an agreement that incorporated these funds into the above-referenced “Agreement in Principle to Develop Goods and Services Agreement”. During the year ended December 31, 2011, transactions pursuant to the above agreement between the Organization and Company amounted to zero. As a result, no income was received or recorded in the financial statements.

Also, in 2011 and pursuant to an agreement, the Subsidiary invested \$199,015 with the above Company to be used by the Company exclusively for the developing and marketing of the products in a new product line that the Subsidiary, through the Organization, would act as the “preferred supplier”. As of April 5, 2012, this product line continues to be in the development and marketing stages and, as a result, no income has been received or recorded in the financial statements. Also, as of April 5, 2012, the Organization and the Company continue to work toward developing a licensing agreement between the parties.

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, 2011.

Estimated net realizable value of this receivable at December 31, 2011:

Promissory Note Receivable	\$609,064
Allowance for Uncollectible Amounts	<u>(360,004)</u>
Net Realizable Value	<u><u>\$249,060</u></u>

***Office Equipment and Fixtures***

Office Equipment and Fixtures consisted of the following at December 31, 2011:

Contract Work Equipment	\$118,666
Administrative Services Equipment	16,294
Food Service Equipment	6,860
Transportation Equipment	3,815
Less Accumulated Depreciation	<u>(117,783)</u>
Total	<u><u>\$27,852</u></u>

Equipment and fixtures additions during 2011 amounted to \$6,239. Equipment and fixtures retirements and disposals during 2011 amounted to zero. Depreciation charged to expense in 2011 amounted to \$4,904.

***Supplemental Disclosures of Cash Flow Information***

Cash paid for interest during the year amounted to zero.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2011*

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***In-Kind Support***

For the year ended December 31, 2011, the Organization received in-kind support from the Portage County Board of Developmental Disabilities in the amount of \$804,217. These donated services and property were comprised of the following:

Wages and Salaries	\$456,630
Fringe Benefits	163,863
Other Adult Program Costs	
Administrative Costs	72,257
Occupancy	<u>111,467</u>
Total In-Kind Support	<u><u>\$804,217</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, 2011, accounts receivable from this related party amounted to \$47,830. 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, 2011, purchases from and accounts payable to this related party amounted to \$14,466.

***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.

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

*Nonmajor Special Revenue Funds*

To account for and report the proceeds of specific revenue sources that are restricted, committed or nonspendable to expenditure for specified purposes other than debt services or capital projects.

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

***Real Estate Assessment Fund*** - To account for and report State mandated, County-wide real estate reappraisals that are funded by restricted 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 and report five percent of all collected and restricted delinquent real estate taxes, personal property taxes and manufactured home taxes for the purpose of collecting delinquent real estate taxes.

***Court Security Fund*** - To account for and report restricted court fines expended on the security of the courts.

***Law Library Fund*** - To account for and report the restricted intergovernmental revenue used for the operations of the County's Law Library.

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

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

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

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

***Probation Services Fund*** - To account for and report restricted 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 and report restricted court costs expended on specific supplies as stated within the revised code.

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

***Motor Vehicle and Gas Tax Fund*** - To account for and report the restricted 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.

(continued)

**Combining Statements – Nonmajor Governmental Funds (continued)**

*Nonmajor Special Revenue Funds (continued)*

***Ditch Maintenance Fund*** - To account for and report restricted 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 and report restricted 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 and report the portion of restricted marriage license revenue that is used to provide financial assistance for the victims of domestic violence.

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

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

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

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

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

***Victim Assistance Fund*** - To account for and report restricted 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 and report restricted Federal, State, and local revenues used to administer the Place of ease (Safe Havens) Center of Portage County.

***Revolving Loan Fund*** - To account for and report restricted Federal monies and loan repayments used to make loans for economic development projects within the County.

***Recorder Fund*** - To account for and report monies received from County Recorder fees to be used to computerize the recorder's office. This fund is included with the general fund for GAAP reporting because the ordinance establishing the fund does not place any restrictions on the revenue source.

***Certificate of Title Fund*** - To account for and report funds retained by the Clerk of Courts for costs incurred in processing titles under Chapter 1548 and 4505 of the Ohio Revised Code. This fund is included with the general fund for GAAP reporting because the ordinance establishing the fund does not place any restrictions on the revenue source.

## Combining Statements – Nonmajor Governmental Funds (continued)

### *Nonmajor Debt Service Funds*

Debt service funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for principal and interest.

***Bond Retirement Fund*** - To account for and report resources restricted for the payment of principal and interest on bonds issued.

***Special Assessment Bond Retirement Fund*** - To account for and report the collection of special assessments levied against benefited properties restricted for the payment of principal and interest on special assessment debt.

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

### *Nonmajor Capital Projects Funds*

Capital projects funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays including the acquisition or construction of major capital facilities and other capital assets, other than those financed by proprietary funds or for assets that will be held in trust.

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

***Permanent Improvements Fund*** - To account for and report restricted revenue used for major capital improvement expenditures.

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

**Portage County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2011*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$12,718,558	\$450,421	\$4,660,957	\$17,829,936
Cash and Cash Equivalents In Segregated Accounts	82,602	0	0	82,602
Materials and Supplies Inventory	257,183	0	0	257,183
Intergovernmental Receivable	4,074,648	0	207,304	4,281,952
Prepaid Items	64	0	0	64
Property Taxes Receivable	0	1,589,537	0	1,589,537
Special Assessments Receivable	11,555	1,393,311	0	1,404,866
Loans Receivable	5,594,543	0	0	5,594,543
<i>Total Assets</i>	<u>\$22,739,153</u>	<u>\$3,433,269</u>	<u>\$4,868,261</u>	<u>\$31,040,683</u>
<b>Liabilities</b>				
Accounts Payable	\$291,729	\$0	\$17,792	\$309,521
Accrued Wages	397,396	0	0	397,396
Intergovernmental Payable	107,325	0	0	107,325
Interfund Payable	1,817,344	2,418	3,558	1,823,320
Deferred Revenue	2,325,900	2,982,848	156,796	5,465,544
<i>Total Liabilities</i>	<u>4,939,694</u>	<u>2,985,266</u>	<u>178,146</u>	<u>8,103,106</u>
<b>Fund Balances</b>				
Nonspendable	257,247	0	0	257,247
Restricted	17,622,559	448,003	4,667,557	22,738,119
Assigned	0	0	22,558	22,558
Unassigned (Deficit)	(80,347)	0	0	(80,347)
<i>Total Fund Balances</i>	<u>17,799,459</u>	<u>448,003</u>	<u>4,690,115</u>	<u>22,937,577</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$22,739,153</u>	<u>\$3,433,269</u>	<u>\$4,868,261</u>	<u>\$31,040,683</u>



**Portage County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2011*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$0	\$1,425,570	\$0	\$1,425,570
Intergovernmental	12,513,588	0	4,409,711	16,923,299
Interest	83,025	0	0	83,025
Licenses and Permits	486,404	0	0	486,404
Fines and Forfeitures	505,095	0	0	505,095
Rentals and Royalties	0	177,555	0	177,555
Charges for Services	4,428,460	0	561,983	4,990,443
Contributions and Donations	14,561	0	6,250	20,811
Special Assessments	7,663	345,449	0	353,112
Other	622,896	0	11,504	634,400
<i>Total Revenues</i>	<u>18,661,692</u>	<u>1,948,574</u>	<u>4,989,448</u>	<u>25,599,714</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	1,988,003	0	0	1,988,003
Judicial	707,976	0	0	707,976
Public Safety	2,413,822	0	0	2,413,822
Public Works	7,937,359	0	0	7,937,359
Health	1,498,666	0	0	1,498,666
Human Services	3,008,361	0	0	3,008,361
Capital Outlay	0	0	4,864,983	4,864,983
Debt Service:				
Principal Retirement	0	1,353,512	0	1,353,512
Interest and Fiscal Charges	0	740,518	0	740,518
<i>Total Expenditures</i>	<u>17,554,187</u>	<u>2,094,030</u>	<u>4,864,983</u>	<u>24,513,200</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,107,505</u>	<u>(145,456)</u>	<u>124,465</u>	<u>1,086,514</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	45,855	0	0	45,855
Transfers In	25,199	0	150,430	175,629
Transfers Out	(10,430)	0	0	(10,430)
<i>Total Other Financing Sources (Uses)</i>	<u>60,624</u>	<u>0</u>	<u>150,430</u>	<u>211,054</u>
<i>Net Change in Fund Balances</i>	1,168,129	(145,456)	274,895	1,297,568
<i>Fund Balances Beginning of Year</i>	<u>16,631,330</u>	<u>593,459</u>	<u>4,415,220</u>	<u>21,640,009</u>
<i>Fund Balances End of Year</i>	<u>\$17,799,459</u>	<u>\$448,003</u>	<u>\$4,690,115</u>	<u>\$22,937,577</u>

**Portage County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2011*

	Real Estate Assessment	Delinquent Real Estate Tax Assessment Collection	Law Library	Computer Legal Research
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,707,816	\$1,289,470	\$553,488	\$843,684
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Intergovernmental Receivable	0	0	32,495	39,395
Prepaid Items	0	0	0	0
Special Assessments Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$4,707,816</u>	<u>\$1,289,470</u>	<u>\$585,983</u>	<u>\$883,079</u>
<b>Liabilities</b>				
Accounts Payable	\$0	\$1,259	\$43,098	\$2,916
Accrued Wages	22,493	15,790	2,402	11,895
Intergovernmental Payable	3,425	2,457	371	1,832
Interfund Payable	13,480	13,904	906	6,486
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>39,398</u>	<u>33,410</u>	<u>46,777</u>	<u>23,129</u>
<b>Fund Balances</b>				
Nonspendable	0	0	0	0
Restricted	4,668,418	1,256,060	539,206	859,950
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>4,668,418</u>	<u>1,256,060</u>	<u>539,206</u>	<u>859,950</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$4,707,816</u>	<u>\$1,289,470</u>	<u>\$585,983</u>	<u>\$883,079</u>

<u>Mediation and Dispute</u>	<u>Sheriff's Grants</u>	<u>Juvenile Court Grants</u>	<u>Probation Services</u>	<u>Probate Court Conduct</u>
\$198,818	\$240,769	\$291,532	\$624,630	\$10,512
0	82,602	0	0	0
0	0	0	0	0
6,840	14,597	202,862	189,491	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$205,658</u>	<u>\$337,968</u>	<u>\$494,394</u>	<u>\$814,121</u>	<u>\$10,512</u>
\$0	\$9,802	\$1,550	\$3,969	\$0
3,818	0	20,016	30,389	0
588	3,957	3,079	4,648	0
1,805	1,467	12,215	63,007	0
0	14,597	101,431	80,557	0
<u>6,211</u>	<u>29,823</u>	<u>138,291</u>	<u>182,570</u>	<u>0</u>
0	0	0	0	0
199,447	308,145	356,103	631,551	10,512
0	0	0	0	0
<u>199,447</u>	<u>308,145</u>	<u>356,103</u>	<u>631,551</u>	<u>10,512</u>
<u>\$205,658</u>	<u>\$337,968</u>	<u>\$494,394</u>	<u>\$814,121</u>	<u>\$10,512</u>

(continued)

**Portage County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2011*

	Hazmat Operations and Planning	Motor Vehicle and Gas Tax	Ditch Maintenance	Community Development
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$228,364	\$1,669,407	\$44,810	\$121,835
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	257,183	0	0
Intergovernmental Receivable	3,717	3,157,243	0	8,000
Prepaid Items	0	0	0	0
Special Assessments Receivable	0	0	11,555	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$232,081</u>	<u>\$5,083,833</u>	<u>\$56,365</u>	<u>\$129,835</u>
<b>Liabilities</b>				
Accounts Payable	\$7,088	\$173,737	\$0	\$28,743
Accrued Wages	8,204	157,953	0	0
Intergovernmental Payable	1,800	24,841	0	0
Interfund Payable	52,204	1,204,651	0	8,000
Deferred Revenue	0	2,100,823	11,555	0
<i>Total Liabilities</i>	<u>69,296</u>	<u>3,662,005</u>	<u>11,555</u>	<u>36,743</u>
<b>Fund Balances</b>				
Nonspendable	0	257,183	0	0
Restricted	162,785	1,164,645	44,810	93,092
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>162,785</u>	<u>1,421,828</u>	<u>44,810</u>	<u>93,092</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$232,081</u>	<u>\$5,083,833</u>	<u>\$56,365</u>	<u>\$129,835</u>

<u>Marriage License</u>	<u>Dog and Kennel</u>	<u>Women, Infants and Children</u>	<u>Indigent Guardianship</u>	<u>Child Support Administration</u>
\$14,693	\$149,554	\$351,355	\$164,944	\$583,875
0	0	0	0	0
0	0	0	0	0
906	100	0	0	369,024
0	64	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$15,599</u>	<u>\$149,718</u>	<u>\$351,355</u>	<u>\$164,944</u>	<u>\$952,899</u>
\$1,722	\$1,029	\$369	\$1,096	\$377
0	12,591	39,580	0	62,292
0	5,501	6,043	0	47,249
0	210,880	112,579	0	38,687
0	0	0	0	0
<u>1,722</u>	<u>230,001</u>	<u>158,571</u>	<u>1,096</u>	<u>148,605</u>
0	64	0	0	0
13,877	0	192,784	163,848	804,294
0	(80,347)	0	0	0
<u>13,877</u>	<u>(80,283)</u>	<u>192,784</u>	<u>163,848</u>	<u>804,294</u>
<u>\$15,599</u>	<u>\$149,718</u>	<u>\$351,355</u>	<u>\$164,944</u>	<u>\$952,899</u>

(continued)

**Portage County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2011*

	Victim Assistance	Outside Assistance	Revolving Loan	Total Nonmajor Special Revenue Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$23,946	\$34,054	\$571,002	\$12,718,558
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	82,602
Materials and Supplies Inventory	0	0	0	257,183
Intergovernmental Receivable	37,768	9,832	2,378	4,074,648
Prepaid Items	0	0	0	64
Special Assessments Receivable	0	0	0	11,555
Loans Receivable	0	0	5,594,543	5,594,543
<i>Total Assets</i>	<u>\$61,714</u>	<u>\$43,886</u>	<u>\$6,167,923</u>	<u>\$22,739,153</u>
<b>Liabilities</b>				
Accounts Payable	\$0	\$0	\$14,974	\$291,729
Accrued Wages	9,973	0	0	397,396
Intergovernmental Payable	1,534	0	0	107,325
Interfund Payable	22,073	40,000	15,000	1,817,344
Deferred Revenue	16,937	0	0	2,325,900
<i>Total Liabilities</i>	<u>50,517</u>	<u>40,000</u>	<u>29,974</u>	<u>4,939,694</u>
<b>Fund Balances</b>				
Nonspendable	0	0	0	257,247
Restricted	11,197	3,886	6,137,949	17,622,559
Unassigned (Deficit)	0	0	0	(80,347)
<i>Total Fund Balances (Deficit)</i>	<u>11,197</u>	<u>3,886</u>	<u>6,137,949</u>	<u>17,799,459</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$61,714</u>	<u>\$43,886</u>	<u>\$6,167,923</u>	<u>\$22,739,153</u>

**Portage County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2011*

	Enterprise Zone Monitoring	Real Estate Assessment	Delinquent Real Estate Tax Assessment Collection	Court Security
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$0	\$0
Interest	0	0	12,661	0
Licenses and Permits	0	430	0	0
Fines and Forfeitures	0	0	0	15,498
Charges for Services	12,500	1,862,790	360,275	0
Contributions and Donations	0	0	0	0
Special Assessments	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>12,500</u>	<u>1,863,220</u>	<u>372,936</u>	<u>15,498</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	47,774	1,100,724	443,407	7,025
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>47,774</u>	<u>1,100,724</u>	<u>443,407</u>	<u>7,025</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(35,274)</u>	<u>762,496</u>	<u>(70,471)</u>	<u>8,473</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	1,335	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	(10,430)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>1,335</u>	<u>0</u>	<u>(10,430)</u>
<i>Net Change in Fund Balances</i>	(35,274)	763,831	(70,471)	(1,957)
<i>Fund Balances (Deficit)</i>				
<i>Beginning of Year</i>	<u>35,274</u>	<u>3,904,587</u>	<u>1,326,531</u>	<u>1,957</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$0</u>	<u>\$4,668,418</u>	<u>\$1,256,060</u>	<u>\$0</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, 2011*

	Law Library	Computer Legal Research	Mediation and Dispute	Sheriff's Grants
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$0	\$187,501
Interest	0	0	0	0
Licenses and Permits	0	0	0	66,563
Fines and Forfeitures	9,921	0	0	1,601
Charges for Services	430,305	557,155	98,543	202,247
Contributions and Donations	0	0	0	7,625
Special Assessments	0	0	0	0
Other	0	0	0	7,004
<i>Total Revenues</i>	<u>440,226</u>	<u>557,155</u>	<u>98,543</u>	<u>472,541</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	389,073	0	0	0
Judicial	0	627,274	80,702	0
Public Safety	0	0	0	438,924
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>389,073</u>	<u>627,274</u>	<u>80,702</u>	<u>438,924</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>51,153</u>	<u>(70,119)</u>	<u>17,841</u>	<u>33,617</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	590
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>590</u>
<i>Net Change in Fund Balances</i>	51,153	(70,119)	17,841	34,207
<i>Fund Balances (Deficit)</i>				
<i>Beginning of Year</i>	<u>488,053</u>	<u>930,069</u>	<u>181,606</u>	<u>273,938</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$539,206</u></u>	<u><u>\$859,950</u></u>	<u><u>\$199,447</u></u>	<u><u>\$308,145</u></u>



Juvenile Court Grants	Probation Services	Probate Court Conduct	Hazmat Operations and Planning	Motor Vehicle and Gas Tax	Ditch Maintenance
\$606,299	\$473,310	\$0	\$487,775	\$6,441,834	\$0
0	0	0	0	20,107	0
0	0	0	0	1,945	0
0	359,634	826	0	96,384	0
0	34,910	0	39,079	260,405	0
0	0	0	0	800	0
0	0	0	0	0	7,663
0	0	0	52,128	563,764	0
<u>606,299</u>	<u>867,854</u>	<u>826</u>	<u>578,982</u>	<u>7,385,239</u>	<u>7,663</u>
0	0	0	0	0	0
0	0	0	0	0	0
608,141	794,731	0	572,026	0	0
0	0	0	0	6,956,184	566
0	0	0	0	0	0
0	0	0	0	0	0
<u>608,141</u>	<u>794,731</u>	<u>0</u>	<u>572,026</u>	<u>6,956,184</u>	<u>566</u>
<u>(1,842)</u>	<u>73,123</u>	<u>826</u>	<u>6,956</u>	<u>429,055</u>	<u>7,097</u>
0	0	0	0	44,520	0
0	0	0	4,176	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>4,176</u>	<u>44,520</u>	<u>0</u>
(1,842)	73,123	826	11,132	473,575	7,097
<u>357,945</u>	<u>558,428</u>	<u>9,686</u>	<u>151,653</u>	<u>948,253</u>	<u>37,713</u>
<u>\$356,103</u>	<u>\$631,551</u>	<u>\$10,512</u>	<u>\$162,785</u>	<u>\$1,421,828</u>	<u>\$44,810</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, 2011*

	Community Development	Marriage License	Dog and Kennel	Women, Infants and Children
<b>Revenues</b>				
Intergovernmental	\$385,163	\$0	\$2,037	\$910,955
Interest	0	0	0	0
Licenses and Permits	0	30,049	387,417	0
Fines and Forfeitures	0	0	4,611	0
Charges for Services	0	0	51,712	0
Contributions and Donations	0	0	6,136	0
Special Assessments	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>385,163</u>	<u>30,049</u>	<u>451,913</u>	<u>910,955</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	809,719	0	0	0
Health	0	29,953	381,651	1,087,062
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>809,719</u>	<u>29,953</u>	<u>381,651</u>	<u>1,087,062</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(424,556)</u>	<u>96</u>	<u>70,262</u>	<u>(176,107)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(424,556)	96	70,262	(176,107)
<i>Fund Balances (Deficit)</i>				
<i>Beginning of Year</i>	<u>517,648</u>	<u>13,781</u>	<u>(150,545)</u>	<u>368,891</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$93,092</u></u>	<u><u>\$13,877</u></u>	<u><u>(\$80,283)</u></u>	<u><u>\$192,784</u></u>

<u>Indigent Guardianship</u>	<u>Child Support Administration</u>	<u>Senior Center</u>	<u>Victim Assistance</u>	<u>Outside Assistance</u>
\$0	\$2,545,009	\$5,100	\$229,549	\$225,578
0	0	0	0	0
0	0	0	0	0
16,620	0	0	0	0
0	516,244	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>16,620</u>	<u>3,061,253</u>	<u>5,100</u>	<u>229,549</u>	<u>225,578</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>15,479</u>	<u>2,534,356</u>	<u>7,600</u>	<u>266,818</u>	<u>184,108</u>
<u>15,479</u>	<u>2,534,356</u>	<u>7,600</u>	<u>266,818</u>	<u>184,108</u>
<u>1,141</u>	<u>526,897</u>	<u>(2,500)</u>	<u>(37,269)</u>	<u>41,470</u>
0	0	0	0	0
0	0	0	20,433	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>20,433</u>	<u>0</u>
1,141	526,897	(2,500)	(16,836)	41,470
<u>162,707</u>	<u>277,397</u>	<u>2,500</u>	<u>28,033</u>	<u>(37,584)</u>
<u>\$163,848</u>	<u>\$804,294</u>	<u>\$0</u>	<u>\$11,197</u>	<u>\$3,886</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, 2011*

	Revolving Loan	Total Nonmajor Special Revenue Funds
<b>Revenues</b>		
Intergovernmental	\$13,478	\$12,513,588
Interest	50,257	83,025
Licenses and Permits	0	486,404
Fines and Forfeitures	0	505,095
Charges for Services	2,295	4,428,460
Contributions and Donations	0	14,561
Special Assessments	0	7,663
Other	0	622,896
<i>Total Revenues</i>	<u>66,030</u>	<u>18,661,692</u>
<b>Expenditures</b>		
Current:		
General Government:		
Legislative and Executive	0	1,988,003
Judicial	0	707,976
Public Safety	0	2,413,822
Public Works	170,890	7,937,359
Health	0	1,498,666
Human Services	0	3,008,361
<i>Total Expenditures</i>	<u>170,890</u>	<u>17,554,187</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(104,860)</u>	<u>1,107,505</u>
<b>Other Financing Sources (Uses)</b>		
Sale of Capital Assets	0	45,855
Transfers In	0	25,199
Transfers Out	0	(10,430)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>60,624</u>
<i>Net Change in Fund Balances</i>	(104,860)	1,168,129
<i>Fund Balances (Deficit)</i>		
<i>Beginning of Year</i>	<u>6,242,809</u>	<u>16,631,330</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$6,137,949</u>	<u>\$17,799,459</u>

**Portage County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Debt Service Funds*  
*December 31, 2011*

	<u>Bond Retirement</u>	<u>Special Assessment Bond Retirement</u>	<u>Special Assessment OWDA Loans</u>	<u>Total Nonmajor Debt Service Funds</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$155,255	\$247,588	\$47,578	\$450,421
Property Taxes Receivable	1,589,537	0	0	1,589,537
Special Assessments Receivable	0	999,328	393,983	1,393,311
<i>Total Assets</i>	<u>\$1,744,792</u>	<u>\$1,246,916</u>	<u>\$441,561</u>	<u>\$3,433,269</u>
<b>Liabilities</b>				
Interfund Payable	\$0	\$2,418	\$0	\$2,418
Deferred Revenue	1,589,537	999,328	393,983	2,982,848
<i>Total Liabilities</i>	1,589,537	1,001,746	393,983	2,985,266
<b>Fund Balances</b>				
Restricted	155,255	245,170	47,578	448,003
<i>Total Liabilities and Fund Balances</i>	<u>\$1,744,792</u>	<u>\$1,246,916</u>	<u>\$441,561</u>	<u>\$3,433,269</u>

**Portage County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Debt Service Funds*  
*For the Year Ended December 31, 2011*

	Bond Retirement	Special Assessment Bond Retirement	Special Assessment OWDA Loans	Total Nonmajor Debt Service Funds
<b>Revenues</b>				
Property Taxes	\$1,425,570	\$0	\$0	\$1,425,570
Rentals and Royalties	177,555	0	0	177,555
Special Assessments	0	294,389	51,060	345,449
<i>Total Revenues</i>	<u>1,603,125</u>	<u>294,389</u>	<u>51,060</u>	<u>1,948,574</u>
<b>Expenditures</b>				
Debt Service:				
Principal Retirement	1,128,963	186,103	38,446	1,353,512
Interest and Fiscal Charges	682,892	41,726	15,900	740,518
<i>Total Expenditures</i>	<u>1,811,855</u>	<u>227,829</u>	<u>54,346</u>	<u>2,094,030</u>
<i>Net Change in Fund Balances</i>	(208,730)	66,560	(3,286)	(145,456)
<i>Fund Balances Beginning of Year</i>	<u>363,985</u>	<u>178,610</u>	<u>50,864</u>	<u>593,459</u>
<i>Fund Balances End of Year</i>	<u><u>\$155,255</u></u>	<u><u>\$245,170</u></u>	<u><u>\$47,578</u></u>	<u><u>\$448,003</u></u>

**Portage County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2011*

	<u>Building Improvements</u>	<u>Permanent Improvements</u>	<u>Roadwork Improvements</u>	<u>Total Nonmajor Capital Projects Funds</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$22,558	\$4,300,929	\$337,470	\$4,660,957
Intergovernmental Receivable	0	48,573	158,731	207,304
<i>Total Assets</i>	<u>\$22,558</u>	<u>\$4,349,502</u>	<u>\$496,201</u>	<u>\$4,868,261</u>
<b>Liabilities</b>				
Accounts Payable	\$0	\$3,038	\$14,754	\$17,792
Interfund Payable	0	3,558	0	3,558
Deferred Revenue	0	3,557	153,239	156,796
<i>Total Liabilities</i>	<u>0</u>	<u>10,153</u>	<u>167,993</u>	<u>178,146</u>
<b>Fund Balances</b>				
Restricted	0	4,339,349	328,208	4,667,557
Assigned	22,558	0	0	22,558
<i>Total Fund Balances</i>	<u>22,558</u>	<u>4,339,349</u>	<u>328,208</u>	<u>4,690,115</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$22,558</u>	<u>\$4,349,502</u>	<u>\$496,201</u>	<u>\$4,868,261</u>

**Portage County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2011*

	<u>Building Improvements</u>	<u>Permanent Improvements</u>	<u>Roadwork Improvements</u>	<u>Total Nonmajor Capital Projects Funds</u>
<b>Revenues</b>				
Intergovernmental	\$28,654	\$194,267	\$4,186,790	\$4,409,711
Charges for Services	2,279	559,704	0	561,983
Contributions and Donations	0	6,250	0	6,250
Other	11,504	0	0	11,504
<i>Total Revenues</i>	42,437	760,221	4,186,790	4,989,448
<b>Expenditures</b>				
Capital Outlay	261,189	553,998	4,049,796	4,864,983
<i>Excess of Revenues Over (Under) Expenditures</i>	(218,752)	206,223	136,994	124,465
<b>Other Financing Sources</b>				
Transfers In	110,000	40,430	0	150,430
<i>Net Change in Fund Balances</i>	(108,752)	246,653	136,994	274,895
<i>Fund Balances Beginning of Year</i>	131,310	4,092,696	191,214	4,415,220
<i>Fund Balances End of Year</i>	<u>\$22,558</u>	<u>\$4,339,349</u>	<u>\$328,208</u>	<u>\$4,690,115</u>



## **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, 2011*

	Freedom Secondary Railroad	SCRAM	Electronic Fingerprinting
<b>Assets</b>			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$18,503	\$208,925	\$26,403
Receivables:			
Accounts	0	0	0
<i>Total Current Assets</i>	<u>18,503</u>	<u>208,925</u>	<u>26,403</u>
<i>Noncurrent Assets:</i>			
<i>Capital Assets:</i>			
Nondepreciable Capital Assets	71,401	0	0
Depreciable Capital Assets, Net	140,051	0	0
<i>Total Noncurrent Assets</i>	<u>211,452</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u>229,955</u>	<u>208,925</u>	<u>26,403</u>
<b>Liabilities</b>			
<i>Current Liabilities:</i>			
Accounts Payable	0	13,135	0
Accrued Wages	0	3,372	0
Intergovernmental Payable	0	518	1,712
Interfund Payable	20,000	2,269	0
<i>Total Current Liabilities</i>	20,000	19,294	1,712
<i>Long-Term Liabilities:</i>			
Intergovernmental Loans Payable	177,882	0	0
<i>Total Liabilities</i>	<u>197,882</u>	<u>19,294</u>	<u>1,712</u>
<b>Net Assets</b>			
Invested in Capital Assets, Net of Related Debt	33,570	0	0
Unrestricted (Deficit)	(1,497)	189,631	24,691
<i>Total Net Assets</i>	<u>\$32,073</u>	<u>\$189,631</u>	<u>\$24,691</u>

Storm Water Management	Total Nonmajor Enterprise Funds
\$489,930	\$743,761
<u>1,107,445</u>	<u>1,107,445</u>
<u>1,597,375</u>	<u>1,851,206</u>
0	71,401
<u>0</u>	<u>140,051</u>
<u>0</u>	<u>211,452</u>
<u>1,597,375</u>	<u>2,062,658</u>
3,220	16,355
488	3,860
75	2,305
<u>147</u>	<u>22,416</u>
3,930	44,936
<u>0</u>	<u>177,882</u>
<u>3,930</u>	<u>222,818</u>
0	33,570
<u>1,593,445</u>	<u>1,806,270</u>
<u>\$1,593,445</u>	<u>\$1,839,840</u>

**Portage County, Ohio**  
*Combining Statement of Revenues,  
Expenses and Changes in Fund Net Assets  
Nonmajor Enterprise Funds  
For the Year Ended December 31, 2011*

	Freedom Secondary Railroad	SCRAM	Electronic Fingerprinting
<b>Operating Revenues</b>			
Charges for Services	\$1,130	\$205,398	\$18,336
Other	4,071	0	0
<i>Total Operating Revenues</i>	<u>5,201</u>	<u>205,398</u>	<u>18,336</u>
<b>Operating Expenses</b>			
Personal Services	0	86,216	1,150
Materials and Supplies	0	0	12
Contractual Services	30,017	155,827	13,544
Depreciation and Amortization	4,751	0	0
Other	0	0	7,004
<i>Total Operating Expenses</i>	<u>34,768</u>	<u>242,043</u>	<u>21,710</u>
<i>Change in Net Assets</i>	(29,567)	(36,645)	(3,374)
<i>Net Assets Beginning of Year</i>	<u>61,640</u>	<u>226,276</u>	<u>28,065</u>
<i>Net Assets End of Year</i>	<u><u>\$32,073</u></u>	<u><u>\$189,631</u></u>	<u><u>\$24,691</u></u>

Storm Water Management	Total Nonmajor Enterprise Funds
\$1,033,969	\$1,258,833
0	4,071
<u>1,033,969</u>	<u>1,262,904</u>
9,903	97,269
175	187
533,611	732,999
0	4,751
0	7,004
<u>543,689</u>	<u>842,210</u>
490,280	420,694
<u>1,103,165</u>	<u>1,419,146</u>
<u><u>\$1,593,445</u></u>	<u><u>\$1,839,840</u></u>

**Portage County, Ohio**  
*Combining Statement of Cash Flows*  
*Nonmajor Enterprise Funds*  
*For the Year Ended December 31, 2011*

	Freedom Secondary Railroad	SCRAM	Electronic Fingerprinting
<b><i>Increase (Decrease) in Cash and Cash Equivalents</i></b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Customers	\$1,130	\$205,398	\$18,336
Other Cash Receipts	4,071	0	0
Cash Payments to Employees for Services	0	(84,146)	(1,150)
Cash Payments for Goods and Services	(30,017)	(152,610)	(13,780)
Other Cash Payments	0	0	(7,004)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(24,816)</u>	<u>(31,358)</u>	<u>(3,598)</u>
<b>Cash Flows from Noncapital Financing Activities</b>			
Advances In	20,000	0	0
Advances Out	0	0	0
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>20,000</u>	<u>0</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(4,816)	(31,358)	(3,598)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>23,319</u>	<u>240,283</u>	<u>30,001</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$18,503</u></u>	<u><u>\$208,925</u></u>	<u><u>\$26,403</u></u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>			
Operating Income (Loss)	<u>(\$29,567)</u>	<u>(\$36,645)</u>	<u>(\$3,374)</u>
Adjustments:			
Depreciation	4,751	0	0
Increase in Accounts Receivable:	0	0	0
Increase (Decrease) in Liabilities:			
Accounts Payable	0	3,217	0
Accrued Wages	0	1,082	0
Interfund Payable	0	822	0
Intergovernmental Payable	0	166	(224)
<i>Total Adjustments</i>	<u>4,751</u>	<u>5,287</u>	<u>(224)</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u><u>(\$24,816)</u></u>	<u><u>(\$31,358)</u></u>	<u><u>(\$3,598)</u></u>

<u>Storm Water Management</u>	<u>Total Nonmajor Enterprise Funds</u>
\$1,002,931	\$1,227,795
0	4,071
(9,925)	(95,221)
(533,671)	(730,078)
<u>0</u>	<u>(7,004)</u>
<u>459,335</u>	<u>399,563</u>
0	20,000
<u>(175,000)</u>	<u>(175,000)</u>
<u>(175,000)</u>	<u>(155,000)</u>
284,335	244,563
<u>205,595</u>	<u>499,198</u>
<u>\$489,930</u>	<u>\$743,761</u>
<u>\$490,280</u>	<u>\$420,694</u>
0	4,751
(31,038)	(31,038)
115	3,332
0	1,082
(22)	800
<u>0</u>	<u>(58)</u>
<u>(30,945)</u>	<u>(21,131)</u>
<u>\$459,335</u>	<u>\$399,563</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, 2011*

	Central Services	Health Benefits	Workers' Compensation	Total
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$410,332	\$5,579,320	\$4,376,754	\$10,366,406
Materials and Supplies Inventory	67,348	0	0	67,348
Interfund Receivable	191,819	619,338	792,690	1,603,847
<i>Total Current Assets</i>	<u>669,499</u>	<u>6,198,658</u>	<u>5,169,444</u>	<u>12,037,601</u>
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	64,070	0	0	64,070
Depreciable Capital Assets, Net	123,428	0	0	123,428
<i>Total Noncurrent Assets</i>	<u>187,498</u>	<u>0</u>	<u>0</u>	<u>187,498</u>
<i>Total Assets</i>	<u>856,997</u>	<u>6,198,658</u>	<u>5,169,444</u>	<u>12,225,099</u>
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	92,902	333,181	134	426,217
Accrued Wages	34,526	4,542	4,325	43,393
Intergovernmental Payable	5,232	699	449,685	455,616
Interfund Payable	64,390	2,297	1,604	68,291
Compensated Absences Payable	61,307	0	0	61,307
Claims Payable	0	1,156,857	589,998	1,746,855
<i>Total Current Liabilities</i>	<u>258,357</u>	<u>1,497,576</u>	<u>1,045,746</u>	<u>2,801,679</u>
<i>Long-Term Liabilities:</i>				
Compensated Absences Payable	28,419	0	0	28,419
Claims Payable	0	0	2,428,949	2,428,949
<i>Total Long-Term Liabilities</i>	<u>28,419</u>	<u>0</u>	<u>2,428,949</u>	<u>2,457,368</u>
<i>Total Liabilities</i>	<u>286,776</u>	<u>1,497,576</u>	<u>3,474,695</u>	<u>5,259,047</u>
<b>Net Assets</b>				
Invested in Capital Assets	187,498	0	0	187,498
Unrestricted	382,723	4,701,082	1,694,749	6,778,554
<i>Total Net Assets</i>	<u>\$570,221</u>	<u>\$4,701,082</u>	<u>\$1,694,749</u>	<u>\$6,966,052</u>

**Portage County, Ohio**  
*Combining Statement of Revenues,  
Expenses and Changes in Fund Net Assets  
Internal Service Funds  
For the Year Ended December 31, 2011*

	Central Services	Health Benefits	Workers' Compensation	Total
<b>Operating Revenues</b>				
Charges for Services	\$2,300,697	\$10,074,940	\$847,930	\$13,223,567
Other	0	0	20,172	20,172
<i>Total Operating Revenues</i>	<u>2,300,697</u>	<u>10,074,940</u>	<u>868,102</u>	<u>13,243,739</u>
<b>Operating Expenses</b>				
Personal Services	644,473	86,333	75,786	806,592
Materials and Supplies	659,236	2,937	22,020	684,193
Contractual Services	1,027,383	1,282,549	482,790	2,792,722
Depreciation	7,343	0	0	7,343
Claims	0	8,200,000	589,999	8,789,999
Change in Worker's Compensation Estimate	0	0	934,451	934,451
Other	0	1,455	0	1,455
<i>Total Operating Expenses</i>	<u>2,338,435</u>	<u>9,573,274</u>	<u>2,105,046</u>	<u>14,016,755</u>
<i>Operating Income (Loss)</i>	(37,738)	501,666	(1,236,944)	(773,016)
<b>Non-Operating Revenues</b>				
Gain on Sale of Capital Assets	13,568	0	0	13,568
<i>Income (Loss) before Transfers</i>	(24,170)	501,666	(1,236,944)	(759,448)
Transfers In	90,000	0	0	90,000
<i>Change in Net Assets</i>	65,830	501,666	(1,236,944)	(669,448)
<i>Net Assets Beginning of Year</i>	<u>504,391</u>	<u>4,199,416</u>	<u>2,931,693</u>	<u>7,635,500</u>
<i>Net Assets End of Year</i>	<u><u>\$570,221</u></u>	<u><u>\$4,701,082</u></u>	<u><u>\$1,694,749</u></u>	<u><u>\$6,966,052</u></u>

**Portage County, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
*For the Year Ended December 31, 2011*

	Central Services	Health Benefits	Workers' Compensation	Total
<b><i>Increases (Decreases) in Cash and Cash Equivalents</i></b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Interfund Services Provided	\$2,248,257	\$9,918,503	\$980,283	\$13,147,043
Other Cash Receipts	0	0	20,172	20,172
Cash Payments to Employees for Services	(602,093)	(87,756)	(76,472)	(766,321)
Cash Payments for Goods and Services	(1,713,819)	(1,205,661)	(565,543)	(3,485,023)
Cash Payments for Claims	0	(8,872,386)	(546,928)	(9,419,314)
Other Cash Payments	0	(1,455)	0	(1,455)
<i>Net Cash Used for Operating Activities</i>	<u>(67,655)</u>	<u>(248,755)</u>	<u>(188,488)</u>	<u>(504,898)</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Advances In	50,000	0	0	50,000
Transfers In	90,000	0	0	90,000
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>140,000</u>	<u>0</u>	<u>0</u>	<u>140,000</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Proceeds from Sale of Capital Assets	13,568	0	0	13,568
Payments for Capital Acquisitions	(36,806)	0	0	(36,806)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(23,238)</u>	<u>0</u>	<u>0</u>	<u>(23,238)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	49,107	(248,755)	(188,488)	(388,136)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>361,225</u>	<u>5,828,075</u>	<u>4,565,242</u>	<u>10,754,542</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$410,332</u></u>	<u><u>\$5,579,320</u></u>	<u><u>\$4,376,754</u></u>	<u><u>\$10,366,406</u></u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Used for Operating Activities</b>				
Operating Income (Loss)	<u>(\$37,738)</u>	<u>\$501,666</u>	<u>(\$1,236,944)</u>	<u>(\$773,016)</u>
Adjustments:				
Depreciation and Amortization	7,343	0	0	7,343
(Increase) Decrease in Assets:				
Materials and Supplies Inventory	(24,153)	0	0	(24,153)
Interfund Receivable	(52,440)	(156,437)	132,353	(76,524)
Increase (Decrease) in Liabilities:				
Accounts Payable	(17,437)	79,411	83	62,057
Accrued Wages	17,332	889	889	19,110
Compensated Absences Payable	33,472	0	0	33,472
Interfund Payable	3,330	(152)	(108)	3,070
Intergovernmental Payable	2,636	(1,746)	(62,283)	(61,393)
Claims Payable	0	(672,386)	977,522	305,136
<i>Total Adjustments</i>	<u>(29,917)</u>	<u>(750,421)</u>	<u>1,048,456</u>	<u>268,118</u>
<i>Net Cash Used for Operating Activities</i>	<u><u>(\$67,655)</u></u>	<u><u>(\$248,755)</u></u>	<u><u>(\$188,488)</u></u>	<u><u>(\$504,898)</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

**Portage County, Ohio**  
*Combining Statement of Fiduciary Net Assets*  
*Private Purpose Trust Funds*  
*December 31, 2011*

	McIntosh Bequest	Rodman Bequest	Totals
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$1,182	\$8,199	\$9,381
<b>Liabilities</b>	0	0	0
<b>Net Assets</b>			
Held in Trust for Flags	1,000	0	1,000
Held in Trust for Children Detention Center	0	2,500	2,500
Unrestricted	182	5,699	5,881
<i>Total Net Assets</i>	<u>\$1,182</u>	<u>\$8,199</u>	<u>\$9,381</u>

**Portage County, Ohio**  
*Combining Statement of Changes in Fiduciary Net Assets*  
*Private Purpose Trust Funds*  
*For the Year Ended December 31, 2011*

	McIntosh Bequest	Rodman Bequest	Totals
<b>Additions</b>			
Interest	\$17	\$121	\$138
<b>Deductions</b>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Change in Net Assets</i>	17	121	138
<i>Net Assets Beginning of Year</i>	<u>1,165</u>	<u>8,078</u>	<u>9,243</u>
<i>Net Assets End of Year</i>	<u><u>\$1,182</u></u>	<u><u>\$8,199</u></u>	<u><u>\$9,381</u></u>

**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2011*

	Beginning Balance 12/31/10	Additions	Deductions	Ending Balance 12/31/11
<b><i>Undivided Auto</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,093,960	\$2,093,960	\$0
Intergovernmental Receivable	491,598	757,641	491,598	757,641
<b>Total Assets</b>	<b>491,598</b>	<b>2,851,601</b>	<b>2,585,558</b>	<b>757,641</b>
<b>Liabilities</b>				
Intergovernmental Payable	491,598	1,602,362	1,336,319	757,641
 <b><i>Undivided Fuel</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,591,278	\$1,591,278	\$0
Intergovernmental Receivable	813,553	776,895	813,553	776,895
<b>Total Assets</b>	<b>813,553</b>	<b>2,368,173</b>	<b>2,404,831</b>	<b>776,895</b>
<b>Liabilities</b>				
Intergovernmental Payable	813,553	777,725	814,383	776,895
 <b><i>Undivided Payroll</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	431,182	11,017,354	11,026,086	422,450
<b>Liabilities</b>				
Intergovernmental Payable	431,182	422,450	431,182	422,450
Payroll Withholdings	0	11,448,536	11,448,536	0
<b>Total Liabilities</b>	<b>431,182</b>	<b>11,870,986</b>	<b>11,879,718</b>	<b>422,450</b>

(continued)



**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2011

	Beginning Balance 12/31/10	Additions	Deductions	Ending Balance 12/31/11
<b><i>Undivided State and Local Government</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$6,256,550	\$6,256,550	\$0
Intergovernmental Receivable	2,210,768	1,826,927	2,210,768	1,826,927
<i>Total Assets</i>	<u>\$2,210,768</u>	<u>\$8,083,477</u>	<u>\$8,467,318</u>	<u>\$1,826,927</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$2,210,768</u>	<u>\$4,045,782</u>	<u>\$4,429,623</u>	<u>\$1,826,927</u>
<b><i>Undivided Forfeitures</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,469	\$0	\$0	\$1,469
<b>Liabilities</b>				
Undistributed Assets	<u>\$1,469</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,469</u>
<b><i>Undivided Library and Local Government</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$4,411,680	\$4,411,680	\$0
Intergovernmental Receivable	2,497,546	2,320,325	2,497,546	2,320,325
<i>Total Assets</i>	<u>\$2,497,546</u>	<u>\$6,732,005</u>	<u>\$6,909,226</u>	<u>\$2,320,325</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$2,497,546</u>	<u>\$1,914,134</u>	<u>\$2,091,355</u>	<u>\$2,320,325</u>
<b><i>Undivided Cigarette Licenses</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$187	\$16,740	\$16,761	\$166
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$187</u>	<u>\$16,740</u>	<u>\$16,761</u>	<u>\$166</u>

(continued)

**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2011

	Beginning Balance 12/31/10	Additions	Deductions	Ending Balance 12/31/11
<b><i>Undivided Wireless 911</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$339,507	\$339,507	\$0
Intergovernmental Receivable	91,639	90,999	91,639	90,999
<b>Total Assets</b>	<b>\$91,639</b>	<b>\$430,506</b>	<b>\$431,146</b>	<b>\$90,999</b>
<b>Liabilities</b>				
Intergovernmental Payable	\$91,639	\$430,506	\$431,146	\$90,999
 <b><i>Undivided Estate Tax</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,390,741	\$4,116,474	\$2,920,356	\$2,586,859
<b>Liabilities</b>				
Intergovernmental Payable	\$1,390,741	\$4,116,474	\$2,920,356	\$2,586,859
 <b><i>Undivided Tax Prepayments</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$770,921	\$3,704,166	\$3,586,174	\$888,913
<b>Liabilities</b>				
Undistributed Assets	\$770,921	\$3,704,166	\$3,586,174	\$888,913
 <b><i>Undivided General Property Tax</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,246,490	\$174,067,379	\$172,999,237	\$4,314,632
Property Taxes Receivable	178,007,407	178,546,607	178,007,407	178,546,607
Special Assessment Receivable	3,716,545	4,744,018	3,716,545	4,744,018
<b>Total Assets</b>	<b>\$184,970,442</b>	<b>\$357,358,004</b>	<b>\$354,723,189</b>	<b>\$187,605,257</b>
<b>Liabilities</b>				
Intergovernmental Payable	\$184,970,442	\$357,358,004	\$354,723,189	\$187,605,257

(continued)

**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2011*

	Beginning Balance 12/31/10	Additions	Deductions	Ending Balance 12/31/11
<b><i>Undivided Public Housing</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$31,241	\$31,241	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$31,241	\$31,241	\$0
<b><i>Undivided Deposit/Investment</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,566,587	\$1,566,587	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$1,566,587	\$1,566,587	\$0
<b><i>Undivided Housing Trust</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$170,208	\$651,072	\$621,285	\$199,995
<b>Liabilities</b>				
Undistributed Assets	\$170,208	\$651,072	\$621,285	\$199,995
<b><i>Undivided Indigent</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$266	\$57,158	\$53,880	\$3,544
Intergovernmental Receivable	4,592	3,582	4,592	3,582
<i>Total Assets</i>	\$4,858	\$60,740	\$58,472	\$7,126
<b>Liabilities</b>				
Undistributed Assets	\$4,858	\$60,740	\$58,472	\$7,126

(continued)

**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2011*

	Beginning Balance 12/31/10	Additions	Deductions	Ending Balance 12/31/11
<b><i>Building Fee Assessment</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,408	\$3,875	\$4,033	\$3,250
<b>Liabilities</b>				
Deposits Held and Due to Others	\$3,408	\$3,875	\$4,033	\$3,250
<b><i>Ohio Election Commission</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$10	\$4,795	\$4,025	\$780
<b>Liabilities</b>				
Deposits Held and Due to Others	\$10	\$4,795	\$4,025	\$780
<b><i>District Board of Health</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$849,809	\$1,923,997	\$1,808,266	\$965,540
<b>Liabilities</b>				
Undistributed Assets	\$849,809	\$1,923,997	\$1,808,266	\$965,540
<b><i>Family and Children First Council</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$64,853	\$101,590	\$100,498	\$65,945
<b>Liabilities</b>				
Undistributed Assets	\$64,853	\$101,590	\$100,498	\$65,945

(continued)

**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2011

	Beginning Balance 12/31/10	Additions	Deductions	Ending Balance 12/31/11
<b>Regional Planning Commission</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$26,161	\$363,920	\$357,745	\$32,336
Intergovernmental Receivable	313,033	0	31,790	281,243
<b>Total Assets</b>	<b>\$339,194</b>	<b>\$363,920</b>	<b>\$389,535</b>	<b>\$313,579</b>
<b>Liabilities</b>				
Undistributed Assets	\$26,161	\$363,920	\$357,745	\$32,336
Loans Payable	313,033	0	31,790	281,243
<b>Total Liabilities</b>	<b>\$339,194</b>	<b>\$363,920</b>	<b>\$389,535</b>	<b>\$313,579</b>
<b>Parks</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$154,494	\$582,205	\$643,417	\$93,282
Intergovernmental Receivable	67,000	0	10,000	57,000
<b>Total Assets</b>	<b>\$221,494</b>	<b>\$582,205</b>	<b>\$653,417</b>	<b>\$150,282</b>
<b>Liabilities</b>				
Undistributed Assets	\$154,494	\$582,205	\$643,417	\$93,282
Loan Payable	67,000	0	10,000	57,000
<b>Total Liabilities</b>	<b>\$221,494</b>	<b>\$582,205</b>	<b>\$653,417</b>	<b>\$150,282</b>
<b>Soil and Water</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$127,726	\$287,649	\$267,470	\$147,905
<b>Liabilities</b>				
Undistributed Assets	\$127,726	\$287,649	\$267,470	\$147,905
<b>Multi-County Detention Center</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$779,725	\$2,294,433	\$2,495,300	\$578,858
<b>Liabilities</b>				
Undistributed Assets	\$779,725	\$2,294,433	\$2,495,300	\$578,858

**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2011*

	Beginning Balance 12/31/10	Additions	Deductions	Ending Balance 12/31/11
<b><i>Inmate</i></b>				
<b>Assets</b>				
Cash and Cash Equivalents				
In Segregated Accounts	\$9,860	\$0	\$9,860	\$0
<b>Liabilities</b>				
Deposits Held and Due to Others	\$9,860	\$0	\$9,860	\$0
 <b><i>Court</i></b>				
<b>Assets</b>				
Cash and Cash Equivalents				
In Segregated Accounts	\$2,309,001	\$40,771,751	\$41,522,886	\$1,557,866
<b>Liabilities</b>				
Deposits Held and Due to Others	\$2,309,001	\$40,771,751	\$41,522,886	\$1,557,866
 <b><i>All Agency Funds</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$8,017,650	\$215,483,610	\$213,195,336	\$10,305,924
Cash and Cash Equivalents				
In Segregated Accounts	2,318,861	40,771,751	41,532,746	1,557,866
Intergovernmental Receivable	6,489,729	5,776,369	6,151,486	6,114,612
Property Taxes Receivable	178,007,407	178,546,607	178,007,407	178,546,607
Special Assessment Receivable	3,716,545	4,744,018	3,716,545	4,744,018
<b>Total Assets</b>	<b>\$198,550,192</b>	<b>\$445,322,355</b>	<b>\$442,603,520</b>	<b>\$201,269,027</b>
<b>Liabilities</b>				
Intergovernmental Payable	\$192,897,656	\$372,282,005	\$368,792,142	\$196,387,519
Undistributed Assets	2,950,224	9,969,772	9,938,627	2,981,369
Payroll Withholdings	0	11,448,536	11,448,536	0
Loan Payable	380,033	0	41,790	338,243
Deposits Held and Due to Others	2,322,279	40,780,421	41,540,804	1,561,896
<b>Total Liabilities</b>	<b>\$198,550,192</b>	<b>\$434,480,734</b>	<b>\$431,761,899</b>	<b>\$201,269,027</b>

**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, 2011*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$4,589,497	\$4,514,016	\$4,424,027	(\$89,989)
Permissive Sales Tax	13,900,000	13,900,000	16,344,102	2,444,102
Intergovernmental	4,212,178	4,273,130	3,921,454	(351,676)
Interest	1,611,392	1,611,392	1,523,154	(88,238)
Licenses and Permits	9,100	9,100	6,104	(2,996)
Fines and Forfeitures	1,061,000	1,061,000	1,108,663	47,663
Rentals and Royalties	432,170	432,170	406,175	(25,995)
Charges for Services	6,046,098	6,046,098	7,380,669	1,334,571
Other	69,638	69,638	456,914	387,276
<i>Total Revenues</i>	<u>31,931,073</u>	<u>31,916,544</u>	<u>35,571,262</u>	<u>3,654,718</u>
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive:				
Commissioners:				
Personal Services				
Salaries	366,570	369,130	366,070	3,060
Fringe Benefits	142,369	144,031	143,153	878
Materials and Supplies	33,922	30,822	22,485	8,337
Contractual Services	149,033	167,623	155,607	12,016
Capital Outlay	0	228,035	228,035	0
Other	0	17,883	0	17,883
Total Commissioners	<u>691,894</u>	<u>957,524</u>	<u>915,350</u>	<u>42,174</u>
Commissioners: Other				
Contractual Services	2,808,156	3,343,106	3,170,292	172,814
Other	27,500	2,500	694	1,806
Total Commissioners: Other	<u>2,835,656</u>	<u>3,345,606</u>	<u>3,170,986</u>	<u>174,620</u>
Budget Management:				
Personal Services				
Salaries	131,479	119,879	56,441	63,438
Fringe Benefits	36,532	35,432	14,176	21,256
Materials and Supplies	850	8,350	2,167	6,183
Contractual Services	1,930	13,330	803	12,527
Capital Outlay	0	6,000	0	6,000
Total Budget Management	<u>\$170,791</u>	<u>\$182,991</u>	<u>\$73,587</u>	<u>\$109,404</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Building Security:</b>				
Personal Services				
Salaries	\$83,305	\$47,838	\$47,837	\$1
Fringe Benefits	15,492	22,226	21,565	661
Materials and Supplies	800	288	287	1
Contractual Services	18,000	17,615	17,390	225
<b>Total Building Security</b>	<b>117,597</b>	<b>87,967</b>	<b>87,079</b>	<b>888</b>
<b>Building Maintenance:</b>				
Personal Services				
Salaries	304,695	309,459	306,359	3,100
Fringe Benefits	159,740	159,773	157,873	1,900
Materials and Supplies	155,692	155,692	137,442	18,250
Contractual Services	1,379,327	1,423,117	1,392,250	30,867
Other	100	100	88	12
<b>Total Building Maintenance</b>	<b>1,999,554</b>	<b>2,048,141</b>	<b>1,994,012</b>	<b>54,129</b>
<b>Microfilm:</b>				
Personal Services				
Salaries	28,956	62,169	62,097	72
Fringe Benefits	18,062	26,027	26,015	12
Materials and Supplies	3,550	5,650	5,469	181
Contractual Services	3,750	4,582	4,580	2
<b>Total Microfilm</b>	<b>54,318</b>	<b>98,428</b>	<b>98,161</b>	<b>267</b>
<b>Human Resources:</b>				
Personal Services				
Salaries	49,186	49,186	49,186	0
Fringe Benefits	11,602	19,618	19,615	3
Materials and Supplies	9,109	9,221	6,182	3,039
Contractual Services	31,743	36,527	23,165	13,362
<b>Total Human Resources</b>	<b>101,640</b>	<b>114,552</b>	<b>98,148</b>	<b>16,404</b>
<b>Economic Development:</b>				
Personal Services				
Salaries	118,295	22,061	14,384	7,677
Fringe Benefits	36,867	19,982	11,405	8,577
Materials and Supplies	5,000	237	0	237
Contractual Services	76,175	9,426	0	9,426
<b>Total Economic Development</b>	<b>\$236,337</b>	<b>\$51,706</b>	<b>\$25,789</b>	<b>\$25,917</b>

(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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Auditor-Finance and Report Management:</b>				
Personal Services				
Salaries	\$376,311	\$382,474	\$382,473	\$1
Fringe Benefits	145,655	146,038	146,026	12
Materials and Supplies	15,407	15,968	15,574	394
Contractual Services	25,825	25,685	24,749	936
<b>Total Auditor-Finance and Report Management</b>	<b>563,198</b>	<b>570,165</b>	<b>568,822</b>	<b>1,343</b>
<b>Auditor-Real Property:</b>				
Personal Services				
Salaries	29,869	30,561	30,561	0
Fringe Benefits	10,864	10,869	10,868	1
Materials and Supplies	31	4,358	4,331	27
Contractual Services	27,295	27,609	26,820	789
<b>Total Auditor-Real Property</b>	<b>68,059</b>	<b>73,397</b>	<b>72,580</b>	<b>817</b>
<b>Auditor-Tax Settlement:</b>				
Personal Services				
Salaries	5,804	5,933	5,932	1
Fringe Benefits	1,015	1,017	1,016	1
<b>Total Auditor-Tax Settlement</b>	<b>6,819</b>	<b>6,950</b>	<b>6,948</b>	<b>2</b>
<b>Auditor-Weights and Measurers:</b>				
Personal Services				
Salaries	34,216	35,082	35,081	1
Fringe Benefits	5,954	5,969	5,967	2
Materials and Supplies	3,910	4,916	4,792	124
Contractual Services	1,435	1,106	1,106	0
<b>Total Auditor-Weights and Measurers</b>	<b>45,515</b>	<b>47,073</b>	<b>46,946</b>	<b>127</b>
<b>Auditor-Budget Commission:</b>				
Personal Services				
Salaries	39,333	40,069	40,068	1
Fringe Benefits	9,978	9,969	9,968	1
Materials and Supplies	531	1,050	1,030	20
Contractual Services	5,760	5,302	5,204	98
<b>Total Auditor-Budget Commission</b>	<b>\$55,602</b>	<b>\$56,390</b>	<b>\$56,270</b>	<b>\$120</b>

(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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Data Processing Board:				
Personal Services				
Salaries	\$341,036	\$356,450	\$356,368	\$82
Fringe Benefits	143,934	145,472	145,443	29
Materials and Supplies	10,982	14,959	10,556	4,403
Contractual Services	139,862	136,148	127,806	8,342
Capital Outlay	0	35,351	6,832	28,519
Total Data Processing Board	635,814	688,380	647,005	41,375
Treasurer:				
Personal Services				
Salaries	242,134	242,351	242,351	0
Fringe Benefits	93,287	93,070	91,946	1,124
Materials and Supplies	6,585	6,858	6,783	75
Contractual Services	100,515	100,242	96,409	3,833
Total Treasurer	442,521	442,521	437,489	5,032
Prosecutor General Administration:				
Personal Services				
Salaries	1,188,246	1,271,101	1,267,935	3,166
Fringe Benefits	406,815	428,295	428,292	3
Materials and Supplies	45,315	50,488	46,297	4,191
Contractual Services	128,245	126,704	114,066	12,638
Total Prosecutor General Administration	1,768,621	1,876,588	1,856,590	19,998
Prosecutor Support:				
Personal Services				
Salaries	79,561	79,561	79,560	1
Fringe Benefits	30,567	37,937	37,626	311
Materials and Supplies	1,800	1,788	1,538	250
Contractual Services	9,210	23,530	18,765	4,765
Total Prosecutor Support	121,138	142,816	137,489	5,327
Prosecutor Child Support:				
Personal Services				
Salaries	129,678	110,468	110,468	0
Fringe Benefits	52,675	45,774	45,458	316
Contractual Services	0	1,455	1,198	257
Total Prosecutor Child Support	\$182,353	\$157,697	\$157,124	\$573

(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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Recorder:</b>				
Personal Services				
Salaries	\$154,713	\$190,901	\$190,897	\$4
Fringe Benefits	69,816	80,426	80,271	155
Materials and Supplies	2,500	3,300	2,547	753
Contractual Services	9,400	8,600	6,525	2,075
<b>Total Recorder</b>	<b>236,429</b>	<b>283,227</b>	<b>280,240</b>	<b>2,987</b>
<b>Board of Elections:</b>				
Personal Services				
Salaries	692,320	696,677	615,268	81,409
Fringe Benefits	215,963	216,322	204,213	12,109
Materials and Supplies	42,052	42,052	41,985	67
Contractual Services	173,120	193,546	187,755	5,791
Other	7,000	2,200	2,174	26
<b>Total Board of Elections</b>	<b>1,130,455</b>	<b>1,150,797</b>	<b>1,051,395</b>	<b>99,402</b>
<b>Unclaimed Monies:</b>				
Contractual Services	60,000	120,000	54,615	65,385
Other	0	375,000	263,357	111,643
<b>Total Unclaimed Monies</b>	<b>60,000</b>	<b>495,000</b>	<b>317,972</b>	<b>177,028</b>
<b>Total General Government - Legislative and Executive</b>	<b>11,524,311</b>	<b>12,877,916</b>	<b>12,099,982</b>	<b>777,934</b>
<b>General Government - Judicial:</b>				
<b>Public Defender:</b>				
Personal Services				
Salaries	472,235	486,240	482,854	3,386
Fringe Benefits	190,706	191,773	191,755	18
Materials and Supplies	5,050	9,657	7,836	1,821
Contractual Services	84,403	94,226	92,812	1,414
<b>Total Public Defender</b>	<b>752,394</b>	<b>781,896</b>	<b>775,257</b>	<b>6,639</b>
<b>Clerk of Courts Common Pleas:</b>				
Personal Services				
Salaries	398,641	503,796	500,532	3,264
Fringe Benefits	260,782	249,389	247,564	1,825
Materials and Supplies	31,422	27,422	21,686	5,736
Contractual Services	97,975	112,085	107,421	4,664
<b>Total Clerk of Courts Common Pleas</b>	<b>\$788,820</b>	<b>\$892,692</b>	<b>\$877,203</b>	<b>\$15,489</b>

(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, 2011*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Clerk of Courts Civil and Criminal:</b>				
Personal Services				
Salaries	\$625,887	\$829,063	\$827,207	\$1,856
Fringe Benefits	380,316	376,521	372,520	4,001
Materials and Supplies	73,435	73,435	70,107	3,328
Contractual Services	130,994	148,694	140,477	8,217
<b>Total Clerk of Courts Civil and Criminal</b>	<b>1,210,632</b>	<b>1,427,713</b>	<b>1,410,311</b>	<b>17,402</b>
<b>Court of Appeals:</b>				
Contractual Services	95,000	71,800	71,800	0
<b>Municipal Court:</b>				
Personal Services				
Salaries	714,127	721,295	721,289	6
Fringe Benefits	269,671	272,445	272,444	1
Materials and Supplies	13,800	12,866	12,822	44
Contractual Services	69,750	70,684	69,691	993
<b>Total Municipal Court</b>	<b>1,067,348</b>	<b>1,077,290</b>	<b>1,076,246</b>	<b>1,044</b>
<b>Common Pleas Court:</b>				
Personal Services				
Salaries	596,201	617,588	617,401	187
Fringe Benefits	226,642	230,023	230,021	2
Materials and Supplies	11,800	13,405	11,508	1,897
Contractual Services	35,430	68,537	65,902	2,635
<b>Total Common Pleas Court</b>	<b>870,073</b>	<b>929,553</b>	<b>924,832</b>	<b>4,721</b>
<b>Jury Commission:</b>				
Personal Services				
Salaries	3,000	3,000	3,000	0
Fringe Benefits	524	524	524	0
Contractual Services	1,265	1,265	1,105	160
<b>Total Jury Commission</b>	<b>4,789</b>	<b>4,789</b>	<b>4,629</b>	<b>160</b>
<b>Domestic Relations:</b>				
Personal Services				
Salaries	408,377	428,906	425,190	3,716
Fringe Benefits	164,998	163,420	163,301	119
Materials and Supplies	7,314	10,414	9,664	750
Contractual Services	39,553	42,190	39,496	2,694
Capital Outlay	0	11,652	11,652	0
<b>Total Domestic Relations</b>	<b>\$620,242</b>	<b>\$656,582</b>	<b>\$649,303</b>	<b>\$7,279</b>

(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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Probate Court:</b>				
Personal Services				
Salaries	\$480,801	\$490,951	\$490,944	\$7
Fringe Benefits	203,822	204,890	204,855	35
Materials and Supplies	14,519	14,519	14,072	447
Contractual Services	37,650	37,298	31,684	5,614
<b>Total Probate Court</b>	<b>736,792</b>	<b>747,658</b>	<b>741,555</b>	<b>6,103</b>
<b>Juvenile Court:</b>				
Personal Services				
Salaries	565,039	574,686	568,236	6,450
Fringe Benefits	234,204	240,692	240,611	81
Materials and Supplies	26,284	27,584	25,009	2,575
Contractual Services	1,763,358	1,762,058	1,411,831	350,227
<b>Total Juvenile Court</b>	<b>2,588,885</b>	<b>2,605,020</b>	<b>2,245,687</b>	<b>359,333</b>
<b>Total General Government - Judicial</b>	<b>8,734,975</b>	<b>9,194,993</b>	<b>8,776,823</b>	<b>418,170</b>
<b>Public Safety:</b>				
<b>Building Regulations and Inspections:</b>				
Personal Services				
Salaries	323,531	310,318	279,629	30,689
Fringe Benefits	126,826	144,565	144,549	16
Materials and Supplies	20,700	20,700	19,304	1,396
Contractual Services	22,100	33,400	25,089	8,311
<b>Total Building Regulations and Inspections</b>	<b>493,157</b>	<b>508,983</b>	<b>468,571</b>	<b>40,412</b>
<b>Juvenile Probation:</b>				
Personal Services				
Salaries	121,098	123,608	123,608	0
Fringe Benefits	39,537	48,213	48,211	2
Materials and Supplies	3,750	3,735	3,217	518
Contractual Services	17,250	14,569	14,569	0
<b>Total Juvenile Probation</b>	<b>\$181,635</b>	<b>\$190,125</b>	<b>\$189,605</b>	<b>\$520</b>

(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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Adult Probation:</b>				
Personal Services				
Salaries	\$589,936	\$598,875	\$598,874	\$1
Fringe Benefits	247,876	270,456	270,439	17
Materials and Supplies	39,688	33,679	18,814	14,865
Contractual Services	33,750	33,750	30,907	2,843
<b>Total Adult Probation</b>	<b>911,250</b>	<b>936,760</b>	<b>919,034</b>	<b>17,726</b>
<b>Coroner:</b>				
Personal Services				
Salaries	169,805	183,256	183,254	2
Fringe Benefits	65,813	66,167	66,162	5
Materials and Supplies	4,900	4,900	3,313	1,587
Contractual Services	59,050	84,050	78,548	5,502
<b>Total Coroner</b>	<b>299,568</b>	<b>338,373</b>	<b>331,277</b>	<b>7,096</b>
<b>Sheriff General Administration:</b>				
Personal Services				
Salaries	437,336	506,447	506,418	29
Fringe Benefits	160,777	160,335	160,064	271
Materials and Supplies	216,465	335,118	333,824	1,294
Contractual Services	343,457	392,065	388,941	3,124
Capital Outlay	0	11,414	11,140	274
<b>Total Sheriff General Administration</b>	<b>1,158,035</b>	<b>1,405,379</b>	<b>1,400,387</b>	<b>4,992</b>
<b>Sheriff Corrections:</b>				
Personal Services				
Salaries	2,880,000	2,970,297	2,970,296	1
Fringe Benefits	1,081,960	1,115,072	1,115,070	2
Materials and Supplies	311,521	341,359	340,895	464
Contractual Services	1,044,457	996,536	987,738	8,798
Capital Outlay	0	110,840	110,838	2
<b>Total Sheriff Corrections</b>	<b>5,317,938</b>	<b>5,534,104</b>	<b>5,524,837</b>	<b>9,267</b>
<b>Sheriff Detective Bureau:</b>				
Personal Services				
Salaries	453,200	495,467	489,347	6,120
Fringe Benefits	189,610	209,614	209,403	211
<b>Total Sheriff Detective Bureau</b>	<b>\$642,810</b>	<b>\$705,081</b>	<b>\$698,750</b>	<b>\$6,331</b>

(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, 2011*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Sheriff Road Deputies:				
Personal Services				
Salaries	\$1,985,573	\$2,302,275	\$2,295,236	\$7,039
Fringe Benefits	726,490	796,000	794,576	1,424
Total Sheriff Road Deputies	2,712,063	3,098,275	3,089,812	8,463
Sheriff Dispatch:				
Personal Services				
Salaries	462,249	391,549	391,393	156
Fringe Benefits	170,630	143,330	142,918	412
Total Sheriff Dispatch	632,879	534,879	534,311	568
Sheriff Children Services:				
Personal Services				
Salaries	106,805	106,805	104,917	1,888
Fringe Benefits	47,576	47,576	46,142	1,434
Materials and Supplies	2,000	0	0	0
Total Sheriff Children Services	156,381	154,381	151,059	3,322
Total Public Safety	12,505,716	13,406,340	13,307,643	98,697
Public Works:				
County Engineer Tax Map:				
Personal Services				
Salaries	100,382	102,632	102,631	1
Fringe Benefits	45,819	47,967	47,964	3
Materials and Supplies	11,089	8,974	3,557	5,417
Contractual Services	3,650	3,650	1,277	2,373
Total Public Works	160,940	163,223	155,429	7,794
Human Services:				
Veterans Services Commission:				
Personal Services				
Salaries	319,878	317,878	307,590	10,288
Fringe Benefits	115,388	115,388	110,886	4,502
Materials and Supplies	27,600	27,200	26,669	531
Contractual Services	335,798	302,298	162,641	139,657
Capital Outlay	0	45,000	44,668	332
Other	1,100	499	215	284
Total Human Services	\$799,764	\$808,263	\$652,669	\$155,594

(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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<i>Total Expenditures</i>	<u>\$33,725,706</u>	<u>\$36,450,735</u>	<u>\$34,992,546</u>	<u>\$1,458,189</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,794,633)</u>	<u>(4,534,191)</u>	<u>578,716</u>	<u>5,112,907</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	31,789	31,789	31,789	0
Advances In	125,122	125,122	434,353	309,231
Advances Out	0	(240,000)	(97,358)	142,642
Transfers Out	<u>(22,000)</u>	<u>(261,797)</u>	<u>(261,797)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>134,911</u>	<u>(344,886)</u>	<u>106,987</u>	<u>451,873</u>
<i>Net Change in Fund Balance</i>	<u>(1,659,722)</u>	<u>(4,879,077)</u>	<u>685,703</u>	<u>5,564,780</u>
<i>Fund Balance Beginning of Year</i>	1,735,131	5,826,748	5,826,748	0
Prior Year Encumbrances Appropriated	<u>187,706</u>	<u>187,706</u>	<u>187,706</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$263,115</u></u>	<u><u>\$1,135,377</u></u>	<u><u>\$6,700,157</u></u>	<u><u>\$5,564,780</u></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, 2011*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$3,481,413	\$3,480,672	\$3,442,535	(\$38,137)
Intergovernmental	9,785,477	9,785,477	11,069,347	1,283,870
Fines and Forfeitures	126,750	115,703	159,818	44,115
Other	5,000	5,000	40,773	35,773
<i>Total Revenues</i>	<u>13,398,640</u>	<u>13,386,852</u>	<u>14,712,473</u>	<u>1,325,621</u>
<b>Expenditures</b>				
Current:				
Health:				
Mental Health and Recovery:				
Personal Services				
Salaries	320,386	320,386	304,547	15,839
Fringe Benefits	129,840	121,840	115,707	6,133
Materials and Supplies	9,150	9,150	3,799	5,351
Contractual Services	13,300,855	14,793,855	13,748,204	1,045,651
Total Mental Health and Recovery	13,760,231	15,245,231	14,172,257	1,072,974
Indigent Driver, Alcohol Treatment:				
Contractual Services	324,000	324,000	147,517	176,483
<i>Total Expenditures</i>	<u>14,084,231</u>	<u>15,569,231</u>	<u>14,319,774</u>	<u>1,249,457</u>
<i>Net Change in Fund Balance</i>	(685,591)	(2,182,379)	392,699	2,575,078
<i>Fund Balance Beginning of Year</i>	1,123,470	2,961,311	2,961,311	0
Prior Year Encumbrances Appropriated	427,983	427,983	427,983	0
<i>Fund Balance End of Year</i>	<u>\$865,862</u>	<u>\$1,206,915</u>	<u>\$3,781,993</u>	<u>\$2,575,078</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$12,684,609	\$12,640,797	\$12,528,410	(\$112,387)
Intergovernmental	5,851,806	7,682,219	7,094,043	(588,176)
Interest	4,500	1,500	1,630	130
Charges for Services	152,658	187,593	145,690	(41,903)
Contributions and Donations	10,000	12,700	12,783	83
Other	193,000	42,200	1,600	(40,600)
<i>Total Revenues</i>	18,896,573	20,567,009	19,784,156	(782,853)
<b>Expenditures</b>				
Current:				
Health:				
DD:				
Personal Services				
Salaries	8,675,000	8,594,500	8,234,836	359,664
Fringe Benefits	3,351,770	3,356,300	3,195,222	161,078
Materials and Supplies	588,013	609,563	505,999	103,564
Contractual Services	9,928,301	10,120,795	4,580,333	5,540,462
Capital Outlay	384,905	301,905	241,687	60,218
Other	17,069	17,069	8,883	8,186
Total DD	22,945,058	23,000,132	16,766,960	6,233,172
DD Preschool:				
Personal Services				
Salaries	12,759	11,200	11,133	67
DD Title VI:				
Personal Services				
Salaries	43,214	41,444	41,441	3
DD Gifts and Donations:				
Materials and Supplies	\$11,000	\$45,000	\$16,294	\$28,706
Contractual Services	3,500	30,000	3,810	26,190
Capital Outlay	0	35,000	0	35,000
Total DD Gifts and Donations	14,500	110,000	20,104	89,896
<i>Total Expenditures</i>	23,015,531	23,162,776	16,839,638	6,323,138
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,118,958)	(2,595,767)	2,944,518	5,540,285
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	2,000	1,000	100	(900)
Transfers Out	(200,000)	(100,000)	0	100,000
<i>Total Other Financing Sources (Uses)</i>	(198,000)	(99,000)	100	99,100
<i>Net Change in Fund Balance</i>	(4,316,958)	(2,694,767)	2,944,618	5,639,385
<i>Fund Balance Beginning of Year</i>	12,056,541	17,353,220	17,353,220	0
Prior Year Encumbrances Appropriated	1,108,688	1,108,688	1,108,688	0
<i>Fund Balance End of Year</i>	\$8,848,271	\$15,767,141	\$21,406,526	\$5,639,385

**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, 2011*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$2,392,185	\$2,391,319	\$2,363,865	(\$27,454)
Intergovernmental	3,599,000	3,141,230	3,483,912	342,682
Charges for Services	2,463,000	2,559,235	2,581,260	22,025
<i>Total Revenues</i>	<u>8,454,185</u>	<u>8,091,784</u>	<u>8,429,037</u>	<u>337,253</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Child Welfare Levy:				
Personal Services				
Salaries	1,390,000	859,120	859,049	71
Fringe Benefits	530,200	323,480	323,200	280
Materials and Supplies	60,200	26,500	25,075	1,425
Contractual Services	7,483,500	8,019,077	7,339,427	679,650
Capital Outlay	12,000	700	680	20
Other	200	200	0	200
Total Child Welfare Levy	<u>9,476,100</u>	<u>9,229,077</u>	<u>8,547,431</u>	<u>681,646</u>
Other Allocations:				
Materials and Supplies	1,000	1,000	0	1,000
Contractual Services	129,000	174,488	109,010	65,478
Total Other Allocations	<u>130,000</u>	<u>175,488</u>	<u>109,010</u>	<u>66,478</u>
<i>Total Expenditures</i>	<u>9,606,100</u>	<u>9,404,565</u>	<u>8,656,441</u>	<u>748,124</u>
<i>Net Change in Fund Balance</i>	(1,151,915)	(1,312,781)	(227,404)	1,085,377
<i>Fund Balance Beginning of Year</i>	<u>1,152,694</u>	<u>2,339,244</u>	<u>2,339,244</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$779</u></u>	<u><u>\$1,026,463</u></u>	<u><u>\$2,111,840</u></u>	<u><u>\$1,085,377</u></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, 2011*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$9,622,903	\$7,802,222	\$7,497,818	(\$304,404)
<b>Expenditures</b>				
Current:				
Human Services:				
Public Assistance:				
Personal Services				
Salaries	3,072,000	3,709,000	3,636,639	72,361
Fringe Benefits	1,512,000	1,804,000	1,761,957	42,043
Materials and Supplies	155,000	126,146	112,828	13,318
Contractual Services	4,440,500	2,375,534	1,920,320	455,214
Capital Outlay	40,000	9,700	9,603	97
Other	500	264	0	264
Total Public Assistance	<u>9,220,000</u>	<u>8,024,644</u>	<u>7,441,347</u>	<u>583,297</u>
Other Allocations:				
Personal Services				
Salaries	38,000	30,904	30,901	3
Fringe Benefits	25,800	10,420	10,414	6
Materials and Supplies	20,000	15,276	15,275	1
Contractual Services	318,103	314,061	258,262	55,799
Other	1,000	0	0	0
Total Other Allocations	<u>402,903</u>	<u>370,661</u>	<u>314,852</u>	<u>55,809</u>
<i>Total Expenditures</i>	<u>9,622,903</u>	<u>8,395,305</u>	<u>7,756,199</u>	<u>639,106</u>
<i>Excess of Revenues Under Expenditures</i>	<u>0</u>	<u>(593,083)</u>	<u>(258,381)</u>	<u>334,702</u>
<b>Other Financing Sources</b>				
Sale of Capital Assets	0	6,150	6,150	0
Transfers In	0	6,597	6,598	1
<i>Total Other Financing Sources</i>	<u>0</u>	<u>12,747</u>	<u>12,748</u>	<u>1</u>
<i>Net Change in Fund Balance</i>	0	(580,336)	(245,633)	334,703
<i>Fund Balance Beginning of Year</i>	<u>797,318</u>	<u>1,050,316</u>	<u>1,050,316</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$797,318</u>	<u>\$469,980</u>	<u>\$804,683</u>	<u>\$334,703</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$6,710,407	\$6,703,894	\$6,782,391	\$78,497
Contributions and Donations	15,000	18,751	20,496	1,745
Rents and Royalties	0	168	168	0
<i>Total Revenues</i>	<u>6,725,407</u>	<u>6,722,813</u>	<u>6,803,055</u>	<u>80,242</u>
<b>Expenses</b>				
Personal Services				
Salaries	2,375,000	2,459,015	2,459,013	2
Fringe Benefits	1,100,438	1,067,182	1,062,381	4,801
Materials and Supplies	528,000	501,125	497,103	4,022
Contractual Services	2,161,510	2,048,604	1,882,773	165,831
Other	10,000	22,500	19,573	2,927
Debt Service:				
Principal Retirement	255,000	272,000	272,000	0
Interest and Fiscal Charges	336,555	275,172	275,171	1
<i>Total Expenses</i>	<u>6,766,503</u>	<u>6,645,598</u>	<u>6,468,014</u>	<u>177,584</u>
<i>Excess of Revenues Over (Under)</i>				
<i>Expenses Before Advances</i>	(41,096)	77,215	335,041	257,826
Advances Out	(25,000)	(190,000)	0	190,000
<i>Net Change in Fund Equity</i>	(66,096)	(112,785)	335,041	447,826
<i>Fund Equity Beginning of Year</i>	<u>335,281</u>	<u>160,906</u>	<u>160,906</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$269,185</u>	<u>\$48,121</u>	<u>\$495,947</u>	<u>\$447,826</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$3,197,293	\$3,447,293	\$4,486,544	\$1,039,251
Intergovernmental	0	182,317	182,316	(1)
Other	137	72,229	71,226	(1,003)
<i>Total Revenues</i>	<u>3,197,430</u>	<u>3,701,839</u>	<u>4,740,086</u>	<u>1,038,247</u>
<b>Expenses</b>				
Personal Services				
Salaries	1,511,134	1,511,134	1,324,176	186,958
Fringe Benefits	652,504	652,504	560,277	92,227
Materials and Supplies	180,949	775,955	584,974	190,981
Contractual Services	541,031	771,060	590,817	180,243
Other	9,082	16,922	12,869	4,053
Capital Outlay	46,885	351,106	323,912	27,194
Debt Service:				
Principal Retirement	67,936	367,836	367,835	1
Interest and Fiscal Charges	114,650	92,433	90,270	2,163
<i>Total Expenses</i>	<u>3,124,171</u>	<u>4,538,950</u>	<u>3,855,130</u>	<u>683,820</u>
<i>Excess of Revenues Over (Under)</i>				
<i>Expenses Before Advances</i>	73,259	(837,111)	884,956	1,722,067
Advances Out	0	(9,052)	0	9,052
<i>Net Change in Fund Equity</i>	73,259	(846,163)	884,956	1,731,119
<i>Fund Equity Beginning of Year</i>	316,005	874,411	874,411	0
Prior Year Encumbrances Appropriated	4,423	4,423	4,423	0
<i>Fund Equity End of Year</i>	<u>\$393,687</u>	<u>\$32,671</u>	<u>\$1,763,790</u>	<u>\$1,731,119</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$7,144,579	\$7,144,579	\$7,260,116	\$115,537
Tap-In Fees	37,000	37,000	33,476	(3,524)
Intergovernmental	0	1,559,089	1,435,035	(124,054)
Interest	0	8,351	8,351	0
OPWC Loan Issued	0	104,387	104,387	0
Revenue Bonds Issued	0	577,000	577,000	0
<i>Total Revenues</i>	7,181,579	9,430,406	9,418,365	(12,041)
<b>Expenses</b>				
Personal Services				
Salaries	1,152,791	1,248,651	1,002,909	245,742
Fringe Benefits	450,199	452,199	396,300	55,899
Materials and Supplies	778,057	926,540	634,908	291,632
Contractual Services	2,702,201	1,826,735	1,642,475	184,260
Other	19,663	224,714	211,406	13,308
Capital Outlay	1,205,312	5,152,274	4,571,366	580,908
Debt Service:				
Principal Retirement	1,241,515	2,491,515	2,491,515	0
Interest and Fiscal Charges	626,543	761,195	761,181	14
<i>Total Expenses</i>	8,176,281	13,083,823	11,712,060	1,371,763
<i>Excess of Revenues Under Expenses</i>				
<i>Before Advances and Transfers</i>	(994,702)	(3,653,417)	(2,293,695)	1,359,722
Advances Out	(543,500)	(1,241,190)	0	1,241,190
Transfers In	260,462	0	0	0
Transfers Out	0	(120,353)	0	120,353
<i>Net Change in Fund Equity</i>	(1,277,740)	(5,014,960)	(2,293,695)	2,721,265
<i>Fund Equity Beginning of Year</i>	1,130,140	6,680,038	6,680,038	0
Prior Year Encumbrances Appropriated	843,227	843,227	843,227	0
<i>Fund Equity End of Year</i>	\$695,627	\$2,508,305	\$5,229,570	\$2,721,265



**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, 2011*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$4,469,368	\$3,588,232	\$3,863,642	\$275,410
Intergovernmental	0	784,087	419,762	(364,325)
<i>Total Revenues</i>	<u>4,469,368</u>	<u>4,372,319</u>	<u>4,283,404</u>	<u>(88,915)</u>
<b>Expenses</b>				
Personal Services				
Salaries	570,894	618,894	451,938	166,956
Fringe Benefits	232,665	236,865	176,788	60,077
Materials and Supplies	644,899	725,859	529,473	196,386
Contractual Services	1,829,569	2,124,956	1,608,542	516,414
Other	9,422	9,422	57	9,365
Capital Outlay	914,347	1,489,958	937,013	552,945
Debt Service:				
Principal Retirement	688,183	688,183	688,183	0
Interest and Fiscal Charges	133,145	241,089	241,085	4
<i>Total Expenses</i>	<u>5,023,124</u>	<u>6,135,226</u>	<u>4,633,079</u>	<u>1,502,147</u>
<i>Excess of Revenues Under Expenses</i> <i>    Before Advances and Transfers</i>	(553,756)	(1,762,907)	(349,675)	1,413,232
Advances Out	(600,000)	(593,040)	0	593,040
Transfers Out	(178,672)	(111,709)	0	111,709
<i>Net Change in Fund Equity</i>	(1,332,428)	(2,467,656)	(349,675)	2,117,981
<i>Fund Equity Beginning of Year</i>	2,092,770	5,767,880	5,767,880	0
Prior Year Encumbrances Appropriated	549,742	549,742	549,742	0
<i>Fund Equity End of Year</i>	<u>\$1,310,084</u>	<u>\$3,849,966</u>	<u>\$5,967,947</u>	<u>\$2,117,981</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, 2011*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$4,283,720	\$4,283,720	\$4,110,689	(\$173,031)
Intergovernmental	0	1,481,395	349,900	(1,131,495)
OPWC Loans Issued	0	85,022	85,022	0
<i>Total Revenues</i>	<u>4,283,720</u>	<u>5,850,137</u>	<u>4,545,611</u>	<u>(1,304,526)</u>
<b>Expenses</b>				
Personal Services				
Salaries	805,618	869,818	705,154	164,664
Fringe Benefits	309,660	313,461	282,492	30,969
Materials and Supplies	506,034	597,079	344,042	253,037
Contractual Services	1,432,439	3,063,080	3,063,080	0
Other	12,635	12,635	8,078	4,557
Capital Outlay	292,746	998,431	395,413	603,018
Debt Service:				
Principal Retirement	672,985	672,985	672,985	0
Interest and Fiscal Charges	192,667	196,919	196,914	5
<i>Total Expenses</i>	<u>4,224,784</u>	<u>6,724,408</u>	<u>5,668,158</u>	<u>1,056,250</u>
<i>Excess of Revenues Over (Under) Expenses     Before Advances and Transfers</i>	58,936	(874,271)	(1,122,547)	(248,276)
Advances Out	0	(2,713,737)	0	2,713,737
Transfers In	0	230,121	0	(230,121)
Transfers Out	<u>(1,750,523)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	(1,691,587)	(3,357,887)	(1,122,547)	2,235,340
<i>Fund Equity Beginning of Year</i>	5,269,527	7,609,344	7,609,344	0
Prior Year Encumbrances Appropriated	<u>238,515</u>	<u>238,515</u>	<u>238,515</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$3,816,455</u>	<u>\$4,489,972</u>	<u>\$6,725,312</u>	<u>\$2,235,340</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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$11,500	\$12,502	\$12,500	(\$2)
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive:				
Zone Monitoring:				
Personal Services				
Salaries	4,659	1,014	1,013	1
Fringe Benefits	1,592	451	451	0
Materials and Supplies	2,600	237	237	0
Contractual Services	2,649	46,940	46,939	1
<i>Total Expenditures</i>	<u>11,500</u>	<u>48,642</u>	<u>48,640</u>	<u>2</u>
<i>Net Change in Fund Balance</i>	0	(36,140)	(36,140)	0
<i>Fund Balance Beginning of Year</i>	<u>30,605</u>	<u>36,140</u>	<u>36,140</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$30,605</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*  
*Real Estate Assessment Fund*  
*For the Year Ended December 31, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and Permits	\$200	\$200	\$430	\$230
Fines and Forfeitures	300	300	0	(300)
Charges for Services	1,489,554	1,489,554	1,862,790	373,236
<i>Total Revenues</i>	<u>1,490,054</u>	<u>1,490,054</u>	<u>1,863,220</u>	<u>373,166</u>
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive:				
Real Estate Assessment Auditor:				
Personal Services				
Salaries	663,723	298,503	295,532	2,971
Fringe Benefits	282,050	131,208	129,204	2,004
Materials and Supplies	36,121	36,896	28,295	8,601
Contractual Services	1,660,069	1,660,069	486,107	1,173,962
Capital Outlay	10,000	10,000	275	9,725
Total Real Estate Assessment - Auditor	<u>2,651,963</u>	<u>2,136,676</u>	<u>939,413</u>	<u>1,197,263</u>
Real Estate Assessment Information Technology:				
Personal Services				
Salaries	106,314	106,344	103,570	2,774
Fringe Benefits	36,129	36,129	34,461	1,668
Materials and Supplies	11,500	14,100	3,498	10,602
Contractual Services	44,110	44,080	41,325	2,755
Total Real Estate Assessment - Information Technology	<u>198,053</u>	<u>200,653</u>	<u>182,854</u>	<u>17,799</u>
<i>Total Expenditures</i>	<u>2,850,016</u>	<u>2,337,329</u>	<u>1,122,267</u>	<u>1,215,062</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,359,962)	(847,275)	740,953	1,588,228
<b>Other Financing Sources</b>				
Sale of Capital Assets	<u>0</u>	<u>0</u>	<u>1,335</u>	<u>1,335</u>
<i>Net Change in Fund Balance</i>	(1,359,962)	(847,275)	742,288	1,589,563
<i>Fund Balance Beginning of Year</i>	2,673,426	2,911,316	2,911,316	0
Prior Year Encumbrances Appropriated	<u>1,054,192</u>	<u>1,054,192</u>	<u>1,054,192</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2,367,656</u>	<u>\$3,118,233</u>	<u>\$4,707,796</u>	<u>\$1,589,563</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, 2011*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Interest	\$25,000	\$12,000	\$12,661	\$661
Charges for Services	294,550	300,590	360,275	59,685
<i>Total Revenues</i>	<u>319,550</u>	<u>312,590</u>	<u>372,936</u>	<u>60,346</u>
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive:				
Treasurer:				
Personal Services				
Salaries	114,200	114,200	113,961	239
Fringe Benefits	49,440	49,440	47,905	1,535
Materials and Supplies	10,000	10,000	31	9,969
Contractual Services	107,150	107,150	42,615	64,535
Total Treasurer	<u>280,790</u>	<u>280,790</u>	<u>204,512</u>	<u>76,278</u>
Treasurer - Prepayments:				
Personal Services				
Salaries	18,900	25,943	25,943	0
Fringe Benefits	9,775	13,085	13,035	50
Total Treasurer - Prepayments	<u>28,675</u>	<u>39,028</u>	<u>38,978</u>	<u>50</u>
Treasurer - Tax Certificates				
Contractual Services	<u>0</u>	<u>1,016</u>	<u>1,016</u>	<u>0</u>
Prosecutor:				
Personal Services				
Salaries	206,080	206,080	148,153	57,927
Fringe Benefits	65,000	65,000	52,671	12,329
Materials and Supplies	5,000	5,000	1,041	3,959
Total Prosecutor	<u>276,080</u>	<u>276,080</u>	<u>201,865</u>	<u>74,215</u>
<i>Total Expenditures</i>	<u>585,545</u>	<u>596,914</u>	<u>446,371</u>	<u>150,543</u>
<i>Net Change in Fund Balance</i>	(265,995)	(284,324)	(73,435)	210,889
<i>Fund Balance Beginning of Year</i>	<u>1,183,682</u>	<u>1,362,905</u>	<u>1,362,905</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$917,687</u>	<u>\$1,078,581</u>	<u>\$1,289,470</u>	<u>\$210,889</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Court Security Fund*  
*For the Year Ended December 31, 2011*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Fines and Forfeitures	\$0	\$15,499	\$15,498	(\$1)
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive:				
Municipal Court Security				
Contractual Services	0	4,164	4,164	0
Common Pleas Court Security:				
Contractual Services	0	2,861	2,861	0
<i>Total Expenditures</i>	<u>0</u>	<u>7,025</u>	<u>7,025</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	8,474	8,473	(1)
<b>Other Financing Uses</b>				
Transfers Out	0	(10,431)	(10,430)	1
<i>Net Change in Fund Balance</i>	0	(1,957)	(1,957)	0
<i>Fund Balance Beginning of Year</i>	0	1,957	1,957	0
<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*  
*Law Library Fund*  
*For the Year Ended December 31, 2011*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Fines and Forfeitures	\$0	\$0	\$9,921	\$9,921
Charges for Services	417,250	417,250	435,354	18,104
<i>Total Revenues</i>	<u>417,250</u>	<u>417,250</u>	<u>445,275</u>	<u>28,025</u>
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive:				
Law Library:				
Personal Services				
Salaries	54,000	54,000	45,193	8,807
Fringe Benefits	10,500	30,500	7,822	22,678
Materials and Supplies	338,250	338,250	305,235	33,015
Contractual Services	21,750	21,750	13,069	8,681
<i>Total Expenditures</i>	<u>424,500</u>	<u>444,500</u>	<u>371,319</u>	<u>73,181</u>
<i>Net Change in Fund Balance</i>	(7,250)	(27,250)	73,956	101,206
<i>Fund Balance Beginning of Year</i>	<u>7,250</u>	<u>479,532</u>	<u>479,532</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$452,282</u>	<u>\$553,488</u>	<u>\$101,206</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$543,000	\$537,915	\$556,995	\$19,080
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Municipal Court:				
Personal Services				
Salaries	25,127	25,127	25,127	0
Fringe Benefits	10,730	10,730	10,428	302
Materials and Supplies	29,712	29,712	26,649	3,063
Contractual Services	65,000	65,000	20,238	44,762
Capital Outlay	16,201	16,201	6,980	9,221
Total Municipal Court	146,770	146,770	89,422	57,348
Common Pleas Court:				
Materials and Supplies	9,000	9,000	7,847	1,153
Contractual Services	10,300	10,300	10,186	114
Total Common Pleas Court	19,300	19,300	18,033	1,267
Clerk of Common Pleas Court:				
Personal Services				
Salaries	27,566	27,566	25,193	2,373
Fringe Benefits	11,656	11,656	10,625	1,031
Materials and Supplies	2,500	3,000	2,600	400
Contractual Services	4,100	14,070	10,902	3,168
Total Clerk of Common Pleas Court	45,822	56,292	49,320	6,972
Probate Court:				
Materials and Supplies	1,000	1,000	357	643
Contractual Services	11,750	11,750	5,271	6,479
Capital Outlay	10,750	10,750	0	10,750
Other	500	500	0	500
Total Probate Court	\$24,000	\$24,000	\$5,628	\$18,372

(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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Clerk of Municipal Court:				
Personal Services				
Salaries	\$166,924	\$166,924	\$163,083	\$3,841
Fringe Benefits	58,544	65,432	61,564	3,868
Materials and Supplies	31,387	31,387	13,563	17,824
Contractual Services	251,608	216,608	149,088	67,520
Capital Outlay	225,803	260,803	217,013	43,790
Total Clerk of Municipal Court	734,266	741,154	604,311	136,843
Juvenile Court:				
Materials and Supplies	11,567	11,567	1,187	10,380
Contractual Services	11,750	11,750	11,319	431
Capital Outlay	10,500	10,500	0	10,500
Other	500	500	0	500
Total Juvenile Court	34,317	34,317	12,506	21,811
Common Pleas Support:				
Materials and Supplies	10,000	3,429	3,228	201
Capital Outlay	20,000	34,571	32,544	2,027
Total Common Pleas Support	30,000	38,000	35,772	2,228
GAL 2303.201:				
Contractual Services	2,400	2,400	1,300	1,100
<i>Total Expenditures</i>	1,036,875	1,062,233	816,292	245,941
<i>Net Change in Fund Balance</i>	(493,875)	(524,318)	(259,297)	265,021
<i>Fund Balance Beginning of Year</i>	421,990	700,509	700,509	0
Prior Year Encumbrances Appropriated	211,657	211,657	211,657	0
<i>Fund Balance End of Year</i>	\$139,772	\$387,848	\$652,869	\$265,021

**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, 2011*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$112,000	\$101,724	\$101,724	\$0
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Mediation and Dispute Common Pleas:				
Personal Services				
Salaries	53,181	53,181	51,125	2,056
Fringe Benefits	18,781	18,781	17,927	854
Total Mediation and Dispute Common Pleas	71,962	71,962	69,052	2,910
Mediation and Dispute Domestic Relations:				
Personal Services				
Salaries	13,239	13,239	10,801	2,438
Fringe Benefits	2,311	2,311	2,184	127
Total Mediation and Dispute Domestic Relations	15,550	15,550	12,985	2,565
<i>Total Expenditures</i>	87,512	87,512	82,037	5,475
<i>Net Change in Fund Balance</i>	24,488	14,212	19,687	5,475
<i>Fund Balance Beginning of Year</i>	160,289	179,131	179,131	0
<i>Fund Balance End of Year</i>	\$184,777	\$193,343	\$198,818	\$5,475

**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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Licenses and Permits	\$72,000	\$66,000	\$66,563	\$563
Fines and Forfeitures	1,000	1,001	1,601	600
Intergovernmental	112,000	192,808	192,808	0
Charges for Services	100,000	190,000	202,247	12,247
Contributions and Donations	16,000	7,625	7,625	0
Other	0	7,004	7,004	0
<i>Total Revenues</i>	301,000	464,438	477,848	13,410
<b>Expenditures</b>				
Current:				
Public Safety:				
Concealed Handgun Licenses:				
Personal Services				
Salaries	40,000	40,000	25,079	14,921
Fringe Benefits	6,980	6,980	4,376	2,604
Materials and Supplies	5,000	5,000	2,900	2,100
Contractual Services	34,000	34,000	29,612	4,388
Capital Outlay	5,000	4,500	0	4,500
Other	0	500	412	88
<i>Total Concealed Handgun Licenses</i>	90,980	90,980	62,379	28,601
Enforcement and Education:				
Personal Services				
Fringe Benefits	0	50	14	36
Materials and Supplies	4,600	7,600	2,881	4,719
Contractual Services	400	2,350	0	2,350
<i>Total Enforcement and Education</i>	5,000	10,000	2,895	7,105
Marine Patrol:				
Personal Services				
Salaries	16,454	14,454	14,454	0
Fringe Benefits	3,546	3,252	3,252	0
Materials and Supplies	13,792	15,937	10,502	5,435
Contractual Services	4,000	2,292	2,292	0
<i>Total Marine Patrol</i>	37,792	35,935	30,500	5,435
Drug Abuse Resistance Education:				
Contractual Services	32,908	71,316	71,316	0
Capital Outlay	7,092	15,368	15,368	0
<i>Total Drug Abuse Resistance Education</i>	\$40,000	\$86,684	\$86,684	\$0

(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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Traffic Enforcement Program:				
Personal Services				
Salaries	\$12,341	\$12,536	\$12,536	\$0
Fringe Benefits	2,659	2,662	2,662	0
Capital Outlay	0	10,000	10,000	0
Other	0	7,078	7,078	0
<b>Total Traffic Enforcement Program</b>	<b>15,000</b>	<b>32,276</b>	<b>32,276</b>	<b>0</b>
Sheriff's Law Enforcement Assessment:				
Personal Services				
Salaries	8,227	8,227	0	8,227
Fringe Benefits	1,773	1,773	0	1,773
Materials and Supplies	1,000	1,000	0	1,000
Contractual Services	1,000	6,000	3,145	2,855
<b>Total Sheriff's Law Enforcement Assessment</b>	<b>12,000</b>	<b>17,000</b>	<b>3,145</b>	<b>13,855</b>
Sheriff's Courtroom Deputies:				
Personal Services				
Salaries	15,000	49,575	49,575	0
Fringe Benefits	5,000	14,872	14,871	1
<b>Total Sheriff's Courtroom Deputies</b>	<b>20,000</b>	<b>64,447</b>	<b>64,446</b>	<b>1</b>
Sheriff's Inmate Commissary:				
Personal Services				
Salaries	20,000	20,000	12,525	7,475
Fringe Benefits	3,490	3,490	2,185	1,305
Materials and Supplies	82,410	152,410	126,361	26,049
Contractual Services	100	11,100	6,628	4,472
Capital Outlay	0	49,000	47,762	1,238
<b>Total Sheriff's Inmate Commissary</b>	<b>106,000</b>	<b>236,000</b>	<b>195,461</b>	<b>40,539</b>
Sheriffs Gift's and Donations DARE:				
Materials and Supplies	5,300	4,709	4,347	362
Contractual Services	700	35	35	0
<b>Total Sheriffs Gift's and Donations DARE</b>	<b>\$6,000</b>	<b>\$4,744</b>	<b>\$4,382</b>	<b>\$362</b>

(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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Sheriff's Gifts and Donations K-9:				
Materials and Supplies	\$9,000	\$3,185	\$1,451	\$1,734
Contractual Services	1,000	1,000	0	1,000
Total Sheriff's Gifts and Donations K-9	10,000	4,185	1,451	2,734
<i>Total Expenditures</i>	342,772	582,251	483,619	98,632
<i>Excess of Revenues Under Expenditures</i>	(41,772)	(117,813)	(5,771)	112,042
<b>Other Financing Sources (Uses)</b>				
Advances Out	0	(20,000)	(20,000)	0
Transfers In	0	590	590	0
<i>Total Other Financing Sources (Uses)</i>	0	(19,410)	(19,410)	0
<i>Net Change in Fund Balance</i>	(41,772)	(137,223)	(25,181)	112,042
<i>Fund Balance Beginning of Year</i>	134,594	253,658	253,658	0
Prior Year Encumbrances Appropriated	11,792	11,792	11,792	0
<i>Fund Balance End of Year</i>	\$104,614	\$128,227	\$240,269	\$112,042

**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, 2011*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$443,313	\$444,916	\$578,907	\$133,991
<b>Expenditures</b>				
Current:				
Public Safety:				
Kids in Treatment:				
Materials and Supplies	7,954	7,674	6,406	1,268
Contractual Services	3,500	5,070	5,070	0
Other	0	269	269	0
Total Kids in Treatment	<u>11,454</u>	<u>13,013</u>	<u>11,745</u>	<u>1,268</u>
Felony Delinquent Care and Custody:				
Personal Services				
Salaries	346,948	365,633	354,420	11,213
Fringe Benefits	142,809	174,133	146,270	27,863
Materials and Supplies	3,092	6,947	6,195	752
Contractual Services	73,000	150,483	89,107	61,376
Total Felony Delinquent Care and Custody	<u>565,849</u>	<u>697,196</u>	<u>595,992</u>	<u>101,204</u>
<i>Total Expenditures</i>	<u>577,303</u>	<u>710,209</u>	<u>607,737</u>	<u>102,472</u>
<i>Excess of Revenues Under Expenditures</i>	(133,990)	(265,293)	(28,830)	236,463
<b>Other Financing Uses</b>				
Advances Out	0	(72)	0	72
<i>Net Change in Fund Balance</i>	(133,990)	(265,365)	(28,830)	236,535
<i>Fund Balance Beginning of Year</i>	386,090	319,930	319,930	0
Prior Year Encumbrances Appropriated	<u>432</u>	<u>432</u>	<u>432</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$252,532</u>	<u>\$54,997</u>	<u>\$291,532</u>	<u>\$236,535</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$322,231	\$470,125	\$469,468	(\$657)
Fines and Forfeitures	480,000	387,500	359,634	(27,866)
Charges for Services	90,000	34,710	34,910	200
<i>Total Revenues</i>	<u>892,231</u>	<u>892,335</u>	<u>864,012</u>	<u>(28,323)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Electronic Home Monitoring:				
Contractual Services	75,000	95,000	35,690	59,310
Other	1,000	1,000	0	1,000
Total Electronic Home Monitoring	<u>76,000</u>	<u>96,000</u>	<u>35,690</u>	<u>60,310</u>
Probation Services:				
Personal Services				
Salaries	177,094	198,132	198,132	0
Fringe Benefits	98,050	106,794	102,747	4,047
Materials and Supplies	2,000	600	420	180
Contractual Services	3,000	4,000	117	3,883
Total Probation Services	<u>280,144</u>	<u>309,526</u>	<u>301,416</u>	<u>8,110</u>
Adult Probation:				
Personal Services				
Salaries	185,474	181,741	177,380	4,361
Fringe Benefits	69,572	66,413	64,553	1,860
Materials and Supplies	12,488	30,517	22,266	8,251
Contractual Services	54,697	59,585	53,937	5,648
Total Adult Probation	<u>322,231</u>	<u>338,256</u>	<u>318,136</u>	<u>20,120</u>
Community Integration:				
Personal Services				
Salaries	0	101,503	101,503	0
Fringe Benefits	0	39,457	39,454	3
Total Community Integration	<u>0</u>	<u>140,960</u>	<u>140,957</u>	<u>3</u>
<i>Total Expenditures</i>	<u>678,375</u>	<u>884,742</u>	<u>796,199</u>	<u>88,543</u>
<i>Excess of Revenues Over Expenditures</i>	213,856	7,593	67,813	60,220
<b>Other Financing Uses</b>				
Advances Out	0	(48,000)	0	48,000
<i>Net Change in Fund Balance</i>	213,856	(40,407)	67,813	108,220
<i>Fund Balance Beginning of Year</i>	<u>537,062</u>	<u>551,656</u>	<u>551,656</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$750,918</u>	<u>\$511,249</u>	<u>\$619,469</u>	<u>\$108,220</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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$400	\$400	\$826	\$426
<b>Expenditures</b>				
Current:				
Public Safety:				
Probate Court Conduct:				
Materials and Supplies	1,000	1,000	0	1,000
Capital Outlay	3,000	3,000	0	3,000
<i>Total Expenditures</i>	<u>4,000</u>	<u>4,000</u>	<u>0</u>	<u>4,000</u>
<i>Net Change in Fund Balance</i>	(3,600)	(3,600)	826	4,426
<i>Fund Balance Beginning of Year</i>	<u>5,286</u>	<u>9,686</u>	<u>9,686</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,686</u>	<u>\$6,086</u>	<u>\$10,512</u>	<u>\$4,426</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, 2011*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$343,913	\$474,463	\$502,714	\$28,251
Charges for Services	0	8,000	39,079	31,079
Other	30,000	30,000	52,128	22,128
<i>Total Revenues</i>	<u>373,913</u>	<u>512,463</u>	<u>593,921</u>	<u>81,458</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Hazmat Operations:				
Materials and Supplies	10,450	35,450	28,069	7,381
Contractual Services	23,795	51,095	34,284	16,811
Total Hazmat Operations	<u>34,245</u>	<u>86,545</u>	<u>62,353</u>	<u>24,192</u>
FEMA Planning:				
Other	0	10,503	10,503	0
Homeland Security B:				
Materials and Supplies	39,934	85,499	85,498	1
Contractual Services	30,000	53,304	52,714	590
Capital Outlay	86,037	70,321	70,320	1
Other	0	8,046	8,044	2
Total Homeland Security B	<u>155,971</u>	<u>217,170</u>	<u>216,576</u>	<u>594</u>
EMPG Homeland Security:				
Personal Services				
Salaries	119,898	128,862	128,862	0
Fringe Benefits	58,987	57,562	57,562	0
Materials and Supplies	5,000	7,737	7,736	1
Contractual Services	43,700	42,277	42,175	102
Total EMPG Homeland Security	<u>227,585</u>	<u>236,438</u>	<u>236,335</u>	<u>103</u>
Disaster Planning:				
Materials and Supplies	0	10,000	10,000	0
Contractual Services	0	10,500	10,500	0
Total Disaster Planning	<u>\$0</u>	<u>\$20,500</u>	<u>\$20,500</u>	<u>\$0</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, 2011*

	<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	\$10,691	\$4,233
Fringe Benefits	2,756	2,756	1,871	885
Materials and Supplies	384	584	244	340
Contractual Services	11,936	15,636	11,476	4,160
Total Local Emergency Planning Committee	<u>30,000</u>	<u>33,900</u>	<u>24,282</u>	<u>9,618</u>
<i>Total Expenditures</i>	<u>447,801</u>	<u>605,056</u>	<u>570,549</u>	<u>34,507</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(73,888)</u>	<u>(92,593)</u>	<u>23,372</u>	<u>115,965</u>
<b>Other Financing Sources (Uses)</b>				
Advances Out	0	(46,035)	0	46,035
Transfers In	66,709	4,176	4,176	0
<i>Total Other Financing Sources (Uses)</i>	<u>66,709</u>	<u>(41,859)</u>	<u>4,176</u>	<u>46,035</u>
<i>Net Change in Fund Balance</i>	(7,179)	(134,452)	27,548	162,000
<i>Fund Balance Beginning of Year</i>	141,055	193,637	193,637	0
Prior Year Encumbrances Appropriated	<u>7,179</u>	<u>7,179</u>	<u>7,179</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$141,055</u></u>	<u><u>\$66,364</u></u>	<u><u>\$228,364</u></u>	<u><u>\$162,000</u></u>

**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, 2011*

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$6,334,000	\$6,334,000	\$6,330,577	(\$3,423)
Interest	60,000	60,000	20,107	(39,893)
Licenses and Permits	175	175	1,945	1,770
Fines and Forfeitures	100,000	97,360	97,360	0
Charges for Services	151,500	151,500	260,405	108,905
Contributions and Donations	500	500	800	300
Other	3,000	3,000	563,764	560,764
<i>Total Revenues</i>	<u>6,649,175</u>	<u>6,646,535</u>	<u>7,274,958</u>	<u>628,423</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Motor Vehicle Gas Tax:				
Personal Services				
Salaries	2,854,122	2,841,239	2,756,079	85,160
Fringe Benefits	1,089,714	1,112,011	1,029,238	82,773
Materials and Supplies	1,424,816	1,896,976	1,611,382	285,594
Contractual Services	448,214	1,477,910	1,330,240	147,670
Capital Outlay	779,804	534,773	452,516	82,257
Other	3,000	3,000	2,359	641
<i>Total Expenditures</i>	<u>6,599,670</u>	<u>7,865,909</u>	<u>7,181,814</u>	<u>684,095</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>49,505</u>	<u>(1,219,374)</u>	<u>93,144</u>	<u>1,312,518</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	10,000	10,000	44,520	34,520
Advances Out	(105,123)	(105,123)	(105,122)	1
<i>Total Other Financing Sources (Uses)</i>	<u>(95,123)</u>	<u>(95,123)</u>	<u>(60,602)</u>	<u>34,521</u>
<i>Net Change in Fund Balance</i>	(45,618)	(1,314,497)	32,542	1,347,039
<i>Fund Balance Beginning of Year</i>	1,536,499	1,391,896	1,391,896	0
Prior Year Encumbrances Appropriated	145,618	145,618	145,618	0
<i>Fund Balance End of Year</i>	<u>\$1,636,499</u>	<u>\$223,017</u>	<u>\$1,570,056</u>	<u>\$1,347,039</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Special Assessments	\$4,325	\$4,118	\$7,541	\$3,423
<b>Expenditures</b>				
Current:				
Public Works:				
Engineer Administration:				
Contractual Services	400	1,555	566	989
<i>Net Change in Fund Balance</i>	3,925	2,563	6,975	4,412
<i>Fund Balance Beginning of Year</i>	48,243	37,565	37,565	0
<i>Fund Balance End of Year</i>	<u>\$52,168</u>	<u>\$40,128</u>	<u>\$44,540</u>	<u>\$4,412</u>

**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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$426,000	\$377,163	\$377,163	\$0
Charges for Services	100,000	22,501	0	(22,501)
<i>Total Revenues</i>	<u>526,000</u>	<u>399,664</u>	<u>377,163</u>	<u>(22,501)</u>
<b>Expenditures</b>				
Current:				
Public Works:				
FEMA Public Assistance:				
Contractual Services	0	296,498	296,498	0
County Formula:				
Contractual Services	538,280	324,583	310,130	14,453
Neighborhood Stabilization NSP:				
Contractual Services	169,327	302,019	257,095	44,924
Hiram College:				
Contractual Services	0	18,427	18,427	0
Franklin Township				
Contractual Services	0	30,000	21,462	8,538
<i>Total Expenditures</i>	<u>707,607</u>	<u>971,527</u>	<u>903,612</u>	<u>67,915</u>
<i>Excess of Revenues Under Expenditures</i>	(181,607)	(571,863)	(526,449)	45,414
<b>Other Financing Sources</b>				
Advances In	0	0	8,000	8,000
<i>Net Change in Fund Balance</i>	(181,607)	(571,863)	(518,449)	53,414
<i>Fund Balance Beginning of Year</i>	0	390,256	390,256	0
Prior Year Encumbrances Appropriated	181,607	181,607	181,607	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$53,414</u>	<u>\$53,414</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Licenses and Permits	\$27,000	\$29,800	\$30,616	\$816
<b>Expenditures</b>				
Current:				
Health:				
Marriage License:				
Contractual Services	10,000	32,000	30,057	1,943
<i>Net Change in Fund Balance</i>	17,000	(2,200)	559	2,759
<i>Fund Balance Beginning of Year</i>	12,057	14,134	14,134	0
<i>Fund Balance End of Year</i>	<u>\$29,057</u>	<u>\$11,934</u>	<u>\$14,693</u>	<u>\$2,759</u>

**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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$0	\$2,000	\$2,000	\$0
Licenses and Permits	313,655	313,655	387,417	73,762
Fines and Forfeitures	2,100	2,100	4,611	2,511
Charges for Services	30,000	30,000	51,712	21,712
Contributions and Donations	0	0	6,136	6,136
<i>Total Revenues</i>	<u>345,755</u>	<u>347,755</u>	<u>451,876</u>	<u>104,121</u>
<b>Expenditures</b>				
Current:				
Health:				
Dog Warden:				
Personal Services				
Salaries	180,714	197,301	194,717	2,584
Fringe Benefits	74,547	78,650	78,198	452
Materials and Supplies	15,200	34,200	32,572	1,628
Contractual Services	47,000	48,300	44,213	4,087
Capital Outlay	15,000	34,000	29,642	4,358
Other	0	200	24	176
<i>Total Dog Warden</i>	<u>332,461</u>	<u>392,651</u>	<u>379,366</u>	<u>13,285</u>
Auditor:				
Personal Services				
Salaries	33,157	34,078	34,078	0
Fringe Benefits	12,077	13,362	12,632	730
Materials and Supplies	7,440	5,234	2,844	2,390
Contractual Services	13,043	13,043	12,679	364
Other	120	120	36	84
<i>Total Auditor</i>	<u>65,837</u>	<u>65,837</u>	<u>62,269</u>	<u>3,568</u>
<i>Total Expenditures</i>	<u>398,298</u>	<u>458,488</u>	<u>441,635</u>	<u>16,853</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(52,543)	(110,733)	10,241	120,974
<b>Other Financing Uses</b>				
Advances Out	(20,000)	(20,000)	(20,000)	0
<i>Net Change in Fund Balance</i>	(72,543)	(130,733)	(9,759)	120,974
<i>Fund Balance Beginning of Year</i>	<u>72,543</u>	<u>135,041</u>	<u>135,041</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$4,308</u>	<u>\$125,282</u>	<u>\$120,974</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, 2011*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	<u>\$1,137,431</u>	<u>\$1,048,372</u>	<u>\$1,191,330</u>	<u>\$142,958</u>
<b>Expenditures</b>				
Current:				
Health:				
Women, Infants and Children:				
Personal Services				
Salaries	715,579	717,579	688,953	28,626
Fringe Benefits	293,987	302,537	288,931	13,606
Materials and Supplies	19,336	29,336	15,457	13,879
Contractual Services	<u>108,566</u>	<u>126,891</u>	<u>96,100</u>	<u>30,791</u>
<i>Total Expenditures</i>	<u>1,137,468</u>	<u>1,176,343</u>	<u>1,089,441</u>	<u>86,902</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(37)	(127,971)	101,889	229,860
<b>Other Financing Uses</b>				
Advances Out	<u>0</u>	<u>(90,000)</u>	<u>0</u>	<u>90,000</u>
<i>Net Change in Fund Balance</i>	(37)	(217,971)	101,889	319,860
<i>Fund Balance Beginning of Year</i>	54,297	249,367	249,367	0
Prior Year Encumbrances Appropriated	<u>37</u>	<u>37</u>	<u>37</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$54,297</u></u>	<u><u>\$31,433</u></u>	<u><u>\$351,293</u></u>	<u><u>\$319,860</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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$15,000	\$15,000	\$16,620	\$1,620
<b>Expenditures</b>				
Current:				
Human Services:				
Indigent Guardianship:				
Materials and Supplies	3,000	3,000	0	3,000
Contractual Services	28,000	28,000	14,383	13,617
Capital Outlay	10,000	10,000	0	10,000
<i>Total Expenditures</i>	<u>41,000</u>	<u>41,000</u>	<u>14,383</u>	<u>26,617</u>
<i>Net Change in Fund Balance</i>	(26,000)	(26,000)	2,237	28,237
<i>Fund Balance Beginning of Year</i>	<u>129,850</u>	<u>162,707</u>	<u>162,707</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$103,850</u></u>	<u><u>\$136,707</u></u>	<u><u>\$164,944</u></u>	<u><u>\$28,237</u></u>

**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, 2011*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$2,453,000	\$1,989,618	\$2,198,688	\$209,070
Charges for Services	452,000	516,244	516,244	0
<i>Total Revenues</i>	<u>2,905,000</u>	<u>2,505,862</u>	<u>2,714,932</u>	<u>209,070</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Child Support:				
Personal Services				
Salaries	1,458,500	1,260,200	1,257,955	2,245
Fringe Benefits	754,000	646,575	637,969	8,606
Materials and Supplies	79,000	42,200	29,195	13,005
Contractual Services	603,400	637,400	604,861	32,539
Capital Outlay	10,000	12,800	7,709	5,091
Other	100	100	0	100
<i>Total Expenditures</i>	<u>2,905,000</u>	<u>2,599,275</u>	<u>2,537,689</u>	<u>61,586</u>
<i>Net Change in Fund Balance</i>	0	(93,413)	177,243	270,656
<i>Fund Balance Beginning of Year</i>	<u>644,594</u>	<u>399,138</u>	<u>399,138</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$644,594</u></u>	<u><u>\$305,725</u></u>	<u><u>\$576,381</u></u>	<u><u>\$270,656</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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	<u>\$21,500</u>	<u>\$5,100</u>	<u>\$5,100</u>	<u>\$0</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Area Agency on Aging:				
Other	21,500	0	0	0
Senior Center Activities:				
Contractual Services	<u>0</u>	<u>7,600</u>	<u>7,600</u>	<u>0</u>
<i>Total Expenditures</i>	<u>21,500</u>	<u>7,600</u>	<u>7,600</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	0	(2,500)	(2,500)	0
<b>Other Financing Uses</b>				
Advances Out	<u>0</u>	<u>(12,000)</u>	<u>(12,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	(14,500)	(14,500)	0
<i>Fund Balance Beginning of Year</i>	<u>2,600</u>	<u>14,500</u>	<u>14,500</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,600</u></u>	<u><u>\$0</u></u>	<u><u>\$0</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, 2011*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	<u>\$222,313</u>	<u>\$234,160</u>	<u>\$221,550</u>	<u>(\$12,610)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Violence Against Women:				
Personal Services				
Salaries	50,900	42,417	42,417	0
Fringe Benefits	21,578	16,317	16,313	4
Contractual Services	<u>27,000</u>	<u>31,453</u>	<u>31,452</u>	<u>1</u>
Total Violence Against Women	<u>99,478</u>	<u>90,187</u>	<u>90,182</u>	<u>5</u>
Prosecutors State Grant				
Personal Services				
Salaries	137,800	130,460	130,458	2
Fringe Benefits	<u>60,680</u>	<u>46,420</u>	<u>46,414</u>	<u>6</u>
Total Prosecutors State Grant	<u>198,480</u>	<u>176,880</u>	<u>176,872</u>	<u>8</u>
<i>Total Expenditures</i>	<u>297,958</u>	<u>267,067</u>	<u>267,054</u>	<u>13</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(75,645)</u>	<u>(32,907)</u>	<u>(45,504)</u>	<u>(12,597)</u>
<b>Other Financing Sources (Uses)</b>				
Advances Out	0	(17,000)	0	17,000
Transfers In	<u>75,645</u>	<u>20,433</u>	<u>20,433</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>75,645</u>	<u>3,433</u>	<u>20,433</u>	<u>17,000</u>
<i>Net Change in Fund Balance</i>	0	(29,474)	(25,071)	4,403
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>49,017</u>	<u>49,017</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$19,543</u>	<u>\$23,946</u>	<u>\$4,403</u>

**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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	<u>\$187,674</u>	<u>\$247,375</u>	<u>\$226,296</u>	<u>(\$21,079)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Enforcement Protection:				
Personal Services				
Salaries	84,931	95,269	95,268	1
Fringe Benefits	34,704	37,026	37,025	1
Materials and Supplies	3,745	0	0	0
Contractual Services	<u>44,294</u>	<u>39,710</u>	<u>39,709</u>	<u>1</u>
Total Enforcement Protection	167,674	172,005	172,002	3
Collaboration Advocates:				
Contractual Services	<u>0</u>	<u>21,260</u>	<u>21,260</u>	<u>0</u>
<i>Total Expenditures</i>	<u>167,674</u>	<u>193,265</u>	<u>193,262</u>	<u>3</u>
<i>Excess of Revenues Over Expenditures</i>	20,000	54,110	33,034	(21,076)
<b>Other Financing Uses</b>				
Advances Out	<u>(15,000)</u>	<u>(55,000)</u>	<u>(15,000)</u>	<u>40,000</u>
<i>Net Change in Fund Balance</i>	5,000	(890)	18,034	18,924
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>16,020</u>	<u>16,020</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$5,000</u>	<u>\$15,130</u>	<u>\$34,054</u>	<u>\$18,924</u>

**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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$150,000	\$15,000	\$11,100	(\$3,900)
Interest	76,600	69,564	54,692	(14,872)
Charges for Services	1,250	2,016	2,295	279
Other	185,800	177,645	270,993	93,348
<i>Total Revenues</i>	413,650	264,225	339,080	74,855
<b>Expenditures</b>				
Current:				
Public Works:				
CDBG Housing:				
Contractual Services	50,000	0	0	0
CDBG Home Rehab:				
Contractual Services	100,000	0	0	0
CDBG New Horizons:				
Contractual Services	0	15,000	13,477	1,523
CDBG Home Rehab Revolving Loans:				
Contractual Services	9,312	14,322	2,574	11,748
Other	11,560	42,789	0	42,789
Total CDBG Home Rehab Revolving Loans	20,872	57,111	2,574	54,537
Section 17 Revolving Loans:				
Contractual Services	5,220	10,523	7,399	3,124
Other	28,340	53,131	7,998	45,133
Total Section 17 Revolving Loans	33,560	63,654	15,397	48,257
Foreclosure Revolving Loans:				
Contractual Services	5,700	7,723	113	7,610
Other	7,400	24,551	0	24,551
Total Foreclosure Revolving Loans	\$13,100	\$32,274	\$113	\$32,161

(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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Housing Revolving Loans:				
Contractual Services	\$6,717	\$6,737	\$2,663	\$4,074
Other	8,365	56,465	0	56,465
<b>Total Housing Revolving Loans</b>	<b>15,082</b>	<b>63,202</b>	<b>2,663</b>	<b>60,539</b>
Economic Development Revolving Loans:				
Contractual Services	127,441	127,441	17,812	109,629
Other	178,800	386,380	247,500	138,880
<b>Total Economic Development Revolving Loans</b>	<b>306,241</b>	<b>513,821</b>	<b>265,312</b>	<b>248,509</b>
Micro Enterprises Revolving Loans:				
Contractual Services	8,000	12,000	7,119	4,881
Other	8,000	22,992	11,000	11,992
<b>Total Housing Revolving Loans</b>	<b>16,000</b>	<b>34,992</b>	<b>18,119</b>	<b>16,873</b>
<i>Total Expenditures</i>	<i>554,855</i>	<i>780,054</i>	<i>317,655</i>	<i>462,399</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(141,205)</i>	<i>(515,829)</i>	<i>21,425</i>	<i>537,254</i>
<b>Other Financing Sources</b>				
Advances In	0	0	15,000	15,000
<i>Net Change in Fund Balance</i>	<i>(141,205)</i>	<i>(515,829)</i>	<i>36,425</i>	<i>552,254</i>
<i>Fund Balance Beginning of Year</i>	<i>119,600</i>	<i>508,991</i>	<i>508,991</i>	<i>0</i>
Prior Year Encumbrances Appropriated	21,605	21,605	21,605	0
<i>Fund Balance End of Year</i>	<i>\$0</i>	<i>\$14,767</i>	<i>\$567,021</i>	<i>\$552,254</i>

**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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	<u>\$60,000</u>	<u>\$348</u>	<u>\$561</u>	<u>\$213</u>
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive:				
Recorder:				
Materials and Supplies	20,130	20,130	7,199	12,931
Contractual Services	346,500	346,500	56,699	289,801
Capital Outlay	<u>85,000</u>	<u>85,000</u>	<u>11,950</u>	<u>73,050</u>
<i>Total Expenditures</i>	<u>451,630</u>	<u>451,630</u>	<u>75,848</u>	<u>375,782</u>
<i>Net Change in Fund Balance</i>	(391,630)	(451,282)	(75,287)	375,995
<i>Fund Balance Beginning of Year</i>	426,834	596,576	596,576	0
Prior Year Encumbrances Appropriated	<u>130</u>	<u>130</u>	<u>130</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$35,334</u></u>	<u><u>\$145,424</u></u>	<u><u>\$521,419</u></u>	<u><u>\$375,995</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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$775,000	\$775,000	\$960,859	\$185,859
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive:				
Certificate of Title:				
Personal Services				
Salaries	358,035	379,534	367,554	11,980
Fringe Benefits	174,899	175,211	151,714	23,497
Materials and Supplies	15,200	15,200	13,076	2,124
Contractual Services	23,715	23,715	11,066	12,649
Other	100,000	480,000	480,000	0
<i>Total Expenditures</i>	<u>671,849</u>	<u>1,073,660</u>	<u>1,023,410</u>	<u>50,250</u>
<i>Net Change in Fund Balance</i>	103,151	(298,660)	(62,551)	236,109
<i>Fund Balance Beginning of Year</i>	546,080	987,144	987,144	0
Prior Year Encumbrances Appropriated	<u>15</u>	<u>15</u>	<u>15</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$649,246</u></u>	<u><u>\$688,499</u></u>	<u><u>\$924,608</u></u>	<u><u>\$236,109</u></u>

**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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$1,391,709	\$1,393,782	\$1,425,570	\$31,788
Rentals and Royalties	163,567	176,022	177,555	1,533
<i>Total Revenues</i>	<u>1,555,276</u>	<u>1,569,804</u>	<u>1,603,125</u>	<u>33,321</u>
<b>Expenditures</b>				
Debt Service:				
Principal Retirement:				
1997 County Buildings	655,253	655,253	655,253	0
1998 USDA	12,349	12,349	12,349	0
2001/2010 Riddle Block Building	56,000	56,000	56,000	0
2001/2010 USDA	239,000	239,000	239,000	0
2001 County Buildings	4,386	4,386	4,386	0
2004 Courthouse	31,975	31,975	31,975	0
2010 Prosecutors Building	0	130,000	130,000	0
Total Principal Retirement	<u>998,963</u>	<u>1,128,963</u>	<u>1,128,963</u>	<u>0</u>
Interest and Fiscal Charges:				
1997 County Buildings	245,410	245,410	245,410	0
1998 USDA	10,226	10,226	10,225	1
2001/2010 Riddle Block Building	107,567	93,112	93,111	1
2001/2010 USDA	163,671	142,239	142,238	1
2001 County Buildings	4,830	4,830	4,828	2
2004 Courthouse	24,611	24,611	24,610	1
2010 Prosecutors Building	0	162,470	162,470	0
Total Interest and Fiscal Charges	<u>556,315</u>	<u>682,898</u>	<u>682,892</u>	<u>6</u>
<i>Total Expenditures</i>	<u>1,555,278</u>	<u>1,811,861</u>	<u>1,811,855</u>	<u>6</u>
<i>Net Change in Fund Balance</i>	(2)	(242,057)	(208,730)	33,327
<i>Fund Balance Beginning of Year</i>	<u>267,690</u>	<u>363,985</u>	<u>363,985</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$267,688</u>	<u>\$121,928</u>	<u>\$155,255</u>	<u>\$33,327</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Special Assessments	\$160,618	\$174,874	\$286,886	\$112,012
<b>Expenditures</b>				
Debt Service:				
Principal Retirement:				
2006 Portage County Sewer District Improvement	34,000	137,873	137,873	0
1997 Portage County Sewer Various	1,453	1,453	1,453	0
2001/2010 Portage County Sewer Brimfield				
Township State Route 43	23,093	23,093	23,093	0
2004 Portage County Sewer Various	3,024	3,024	3,024	0
1994 Portage County Water Sandy Lake	6,681	6,681	6,681	0
2006 Portage County Water Fairacres Avenue	1,833	1,833	1,833	0
2007 Portage County Water Patricia Water Line	2,144	2,144	2,144	0
1999 Streetsboro Sewer Hale-McCraken	10,002	10,002	10,002	0
<b>Total Principal Retirement</b>	<b>82,230</b>	<b>186,103</b>	<b>186,103</b>	<b>0</b>
Interest and Fiscal Charges:				
2006 Portage County Sewer District Improvement	16,994	16,721	16,720	1
1997 Portage County Sewer Various	646	551	549	2
2001/2010 Portage County Sewer Brimfield				
Township State Route 43	13,757	12,087	12,085	2
2004 Portage County Sewer Various	2,431	2,372	2,370	2
1994 Portage County Water Sandy Lake	1,070	970	969	1
2006 Portage County Water Fairacres Avenue	35,097	693	691	2
2007 Portage County Water Patricia Water Line	2,150	2,116	2,115	1
1999 Streetsboro Sewer Hale-McCraken	6,243	6,229	6,227	2
<b>Total Interest and Fiscal Charges</b>	<b>78,388</b>	<b>41,739</b>	<b>41,726</b>	<b>13</b>
<b>Total Expenditures</b>	<b>160,618</b>	<b>227,842</b>	<b>227,829</b>	<b>13</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>(52,968)</u>	<u>59,057</u>	<u>112,025</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	800	800
Advances Out	0	(57,231)	(57,231)	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>(57,231)</u>	<u>(56,431)</u>	<u>800</u>
<i>Net Change in Fund Balance</i>	0	(110,199)	2,626	112,825
<i>Fund Balance Beginning of Year</i>	<u>229,630</u>	<u>221,625</u>	<u>221,625</u>	<u>0</u>
<b>Fund Balance End of Year</b>	<u><u>\$229,630</u></u>	<u><u>\$111,426</u></u>	<u><u>\$224,251</u></u>	<u><u>\$112,825</u></u>

**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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Special Assessments	\$54,506	\$47,521	\$47,519	(\$2)
<b>Expenditures</b>				
Debt Service:				
Principal Retirement:				
1994 Tonsing - Sewer Improvements	2,400	2,400	2,400	0
1996 Patricia Avenue - Sewer Improvements	10,896	10,896	10,896	0
1999 Horning/Rhodes - Sewer Improvements	4,213	4,213	4,213	0
2001 Mantua Corners - Sewer Improvements	20,937	20,937	20,937	0
Total Principal Retirement	38,446	38,446	38,446	0
Interest and Fiscal Charges:				
1994 Tonsing - Sewer Improvements	397	361	359	2
1996 Patricia Avenue - Sewer Improvements	4,201	4,112	4,110	2
1999 Horning/Rhodes - Sewer Improvements	1,747	1,697	1,696	1
2001 Mantua Corners - Sewer Improvements	9,715	9,737	9,735	2
Total Interest and Fiscal Charges	16,060	15,907	15,900	7
<i>Total Expenditures</i>	54,506	54,353	54,346	7
<i>Net Change in Fund Balance</i>	0	(6,832)	(6,827)	5
<i>Fund Balance Beginning of Year</i>	56,899	45,204	45,204	0
<i>Fund Balance End of Year</i>	\$56,899	\$38,372	\$38,377	\$5

**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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$0	\$28,654	\$28,654	\$0
Charges for Services	0	0	2,279	2,279
Other	0	11,504	11,504	0
<i>Total Revenues</i>	<u>0</u>	<u>40,158</u>	<u>42,437</u>	<u>2,279</u>
<b>Expenditures</b>				
Capital Outlay:				
Training Facility/Range	0	3,287	3,287	0
Multi-Purpose Building	34,121	259,617	251,282	8,335
Financial System	0	40,407	40,407	0
<i>Total Expenditures</i>	<u>34,121</u>	<u>303,311</u>	<u>294,976</u>	<u>8,335</u>
<i>Excess of Revenues Under Expenditures</i>	(34,121)	(263,153)	(252,539)	10,614
<b>Other Financing Sources</b>				
Transfers In	0	110,000	110,000	0
<i>Net Change in Fund Balance</i>	(34,121)	(153,153)	(142,539)	10,614
<i>Fund Balance Beginning of Year</i>	25,000	119,072	119,072	0
Prior Year Encumbrances Appropriated	34,121	34,121	34,121	0
<i>Fund Balance End of Year</i>	<u>\$25,000</u>	<u>\$40</u>	<u>\$10,654</u>	<u>\$10,614</u>

**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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$192,000	\$201,325	\$196,517	(\$4,808)
Charges for Services	545,000	545,000	559,704	14,704
Contributions and Donations	20,000	900	6,250	5,350
<i>Total Revenues</i>	757,000	747,225	762,471	15,246
<b>Expenditures</b>				
Capital Outlay:				
Local Public Agency	0	143,514	143,513	1
Veterans Memorial	10,000	8,108	5,484	2,624
Regional Planning Parking Lot	4,062	33,954	33,803	151
Kent Municipal Court	87,624	92,624	92,624	0
Wireless 911 Upgrades	53,500	280,811	243,733	37,078
MRDD Capital Projects	243,294	943,294	119,946	823,348
<i>Total Expenditures</i>	398,480	1,502,305	639,103	863,202
<i>Excess of Revenues Over (Under) Expenditures</i>	358,520	(755,080)	123,368	878,448
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	3,558	3,558
Advances Out	(20,000)	(30,000)	(30,000)	0
Transfers In	200,000	25,000	40,430	15,430
Transfers Out	0	(90,000)	0	90,000
<i>Total Other Financing Sources (Uses)</i>	180,000	(95,000)	13,988	108,988
<i>Net Change in Fund Balance</i>	538,520	(850,080)	137,356	987,436
<i>Fund Balance Beginning of Year</i>	3,235,672	3,965,389	3,965,389	0
Prior Year Encumbrances Appropriated	134,980	134,980	134,980	0
<i>Fund Balance End of Year</i>	\$3,909,172	\$3,250,289	\$4,237,725	\$987,436

**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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$341,250	\$4,270,377	\$4,181,298	(\$89,079)
<b>Expenditures</b>				
Capital Outlay:				
No Passing Zone Update Study	0	299,920	298,043	1,877
Other Bridge Projects	0	691	691	0
Sign and Sign Upgrades	0	24,009	24,009	0
Bridge Program	0	3,705	3,705	0
Lakewood Road Bridge Replacement	91,743	135,390	135,390	0
Tallmadge Road Bridge Replacement	0	13,842	13,842	0
Middlebury Road Bridge	0	72,282	72,282	0
Brady Lake Bridge Replacement	130,987	129,005	68,555	60,450
Prospect, Summit, Hayes Intersections	79,493	79,493	45,060	34,433
Crain Ave Bridge Replacement	131,250	131,250	131,250	0
Tallmadge Road Resurfacing	85	1,822,807	1,813,508	9,299
Lovers Lane Reconstruction	1,225	282,928	243,524	39,404
Frost Road Bridge Replacement	34,500	69,000	69,000	0
Cooley Road Bridge Replacement	37,000	74,000	74,000	0
Coit Road Bridge Replacement	0	818,115	771,022	47,093
Eberly Road Bridge Replacement	0	526,620	429,227	97,393
<i>Total Expenditures</i>	506,283	4,483,057	4,193,108	289,949
<i>Net Change in Fund Balance</i>	(165,033)	(212,680)	(11,810)	200,870
<i>Fund Balance Beginning of Year</i>	58,288	57,674	57,674	0
Prior Year Encumbrances Appropriated	165,033	165,033	165,033	0
<i>Fund Balance End of Year</i>	\$58,288	\$10,027	\$210,897	\$200,870

**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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$1,130	\$1,130
Other	3,000	20,000	4,071	(15,929)
<i>Total Revenues</i>	<u>3,000</u>	<u>20,000</u>	<u>5,201</u>	<u>(14,799)</u>
<b>Expenses</b>				
Contractual Services	0	40,158	30,017	10,141
Debt Service:				
Principal Retirement	3,000	3,161	0	3,161
<i>Total Expenses</i>	<u>3,000</u>	<u>43,319</u>	<u>30,017</u>	<u>13,302</u>
<i>Excess of Revenues Under Expenses Before Advances</i>	0	(23,319)	(24,816)	(1,497)
Advances In	0	0	20,000	20,000
<i>Net Change in Fund Equity</i>	0	(23,319)	(4,816)	18,503
<i>Fund Equity Beginning of Year</i>	<u>19,998</u>	<u>23,319</u>	<u>23,319</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$19,998</u></u>	<u><u>\$0</u></u>	<u><u>\$18,503</u></u>	<u><u>\$18,503</u></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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$250,000	\$210,000	\$205,398	(\$4,602)
<b>Expenses</b>				
Personal Services				
Salaries	39,687	58,449	57,005	1,444
Fringe Benefits	19,572	29,192	27,141	2,051
Contractual Services	100,000	187,500	152,610	34,890
<i>Total Expenses</i>	<u>159,259</u>	<u>275,141</u>	<u>236,756</u>	<u>38,385</u>
<i>Net Change in Fund Equity</i>	90,741	(65,141)	(31,358)	33,783
<i>Fund Equity Beginning of Year</i>	<u>189,363</u>	<u>240,283</u>	<u>240,283</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$280,104</u>	<u>\$175,142</u>	<u>\$208,925</u>	<u>\$33,783</u>

**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, 2011*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$24,000	\$18,264	\$18,336	\$72
<b>Expenses</b>				
Personal Services				
Salaries	4,000	4,000	979	3,021
Fringe Benefits	633	633	171	462
Materials and Supplies	4,000	4,000	12	3,988
Contractual Services	15,000	15,000	13,768	1,232
Other	0	10,000	7,004	2,996
<i>Total Expenses</i>	<u>23,633</u>	<u>33,633</u>	<u>21,934</u>	<u>11,699</u>
<i>Net Change in Fund Equity</i>	367	(15,369)	(3,598)	11,771
<i>Fund Equity Beginning of Year</i>	<u>14,107</u>	<u>30,001</u>	<u>30,001</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$14,474</u>	<u>\$14,632</u>	<u>\$26,403</u>	<u>\$11,771</u>

**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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$997,942	\$992,085	\$992,086	\$1
<b>Expenses</b>				
Personal Services				
Salaries	8,450	8,450	8,450	0
Fringe Benefits	1,475	1,475	1,475	0
Materials and Supplies	0	195	175	20
Contractual Services	1,008,702	991,686	551,556	440,130
<i>Total Expenses</i>	<u>1,018,627</u>	<u>1,001,806</u>	<u>561,656</u>	<u>440,150</u>
<i>Excess of Revenues Over (Under)</i>				
<i>Expenses Before Advances</i>	(20,685)	(9,721)	430,430	440,151
Advances Out	<u>0</u>	<u>(175,000)</u>	<u>(175,000)</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	(20,685)	(184,721)	255,430	440,151
<i>Fund Equity Beginning of Year</i>	25,575	169,893	169,893	0
Prior Year Encumbrances Appropriated	<u>20,685</u>	<u>20,685</u>	<u>20,685</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$25,575</u>	<u>\$5,857</u>	<u>\$446,008</u>	<u>\$440,151</u>

**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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$2,235,500	\$2,262,074	\$2,248,257	(\$13,817)
Gain on the Sale of Capital Assets	0	0	13,568	13,568
<i>Total Revenues</i>	<u>2,235,500</u>	<u>2,262,074</u>	<u>2,261,825</u>	<u>(249)</u>
<b>Expenses</b>				
Personal Services				
Salaries	325,064	450,083	434,089	15,994
Fringe Benefits	107,629	168,004	168,004	0
Materials and Supplies	199,603	728,313	685,765	42,548
Contractual Services	1,129,508	1,119,285	1,030,430	88,855
Capital Outlay	12,281	36,806	36,806	0
<i>Total Expenses</i>	<u>1,774,085</u>	<u>2,502,491</u>	<u>2,355,094</u>	<u>147,397</u>
<i>Excess of Revenues Over (Under) Expenses Before Advances and Transfers</i>	461,415	(240,417)	(93,269)	147,148
Advances In	0	0	50,000	50,000
Transfers In	0	0	90,000	90,000
<i>Net Change in Fund Equity</i>	461,415	(240,417)	46,731	287,148
<i>Fund Equity Beginning of Year</i>	320,887	357,640	357,640	0
Prior Year Encumbrances Appropriated	3,585	3,585	3,585	0
<i>Fund Equity End of Year</i>	<u>\$785,887</u>	<u>\$120,808</u>	<u>\$407,956</u>	<u>\$287,148</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, 2011*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$10,505,390	\$9,907,810	\$9,918,503	\$10,693
<b>Expenses</b>				
Personal Services				
Salaries	77,700	77,700	63,326	14,374
Fringe Benefits	29,814	29,814	24,430	5,384
Materials and Supplies	3,300	3,300	2,937	363
Contractual Services	2,117,071	2,091,071	1,756,510	334,561
Claims	11,750,888	11,750,888	10,029,243	1,721,645
Other	1,000	1,000	1,455	(455)
<i>Total Expenses</i>	<u>13,979,773</u>	<u>13,953,773</u>	<u>11,877,901</u>	<u>2,075,872</u>
<i>Net Change in Fund Equity</i>	(3,474,383)	(4,045,963)	(1,959,398)	2,086,565
<i>Fund Equity Beginning of Year</i>	3,950,853	3,888,066	3,888,066	0
Prior Year Encumbrances Appropriated	<u>1,940,009</u>	<u>1,940,009</u>	<u>1,940,009</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$2,416,479</u>	<u>\$1,782,112</u>	<u>\$3,868,677</u>	<u>\$2,086,565</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$1,258,700	\$980,283	\$980,283	\$0
Other	0	1	20,172	20,171
<i>Total Revenues</i>	<u>1,258,700</u>	<u>980,284</u>	<u>1,000,455</u>	<u>20,171</u>
<b>Expenses</b>				
Personal Services				
Salaries	71,592	71,592	59,715	11,877
Fringe Benefits	18,833	18,833	16,757	2,076
Materials and Supplies	6,000	33,343	22,263	11,080
Contractual Services	960,775	949,060	543,655	405,405
Claims	650,000	546,932	546,928	4
Other	1,500	1,500	0	1,500
<i>Total Expenses</i>	<u>1,708,700</u>	<u>1,621,260</u>	<u>1,189,318</u>	<u>431,942</u>
<i>Excess of Revenues Under Expenses</i>				
<i>Before Advances and Transfers</i>	(450,000)	(640,976)	(188,863)	452,113
Advances In	50,000	0	0	0
Advances Out	(500,000)	0	0	0
Transfers Out	(350,000)	0	0	0
<i>Net Change in Fund Equity</i>	(1,250,000)	(640,976)	(188,863)	452,113
<i>Fund Equity Beginning of Year</i>	<u>4,527,361</u>	<u>4,565,242</u>	<u>4,565,242</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$3,277,361</u></u>	<u><u>\$3,924,266</u></u>	<u><u>\$4,376,379</u></u>	<u><u>\$452,113</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Interest	\$45	\$15	\$17	\$2
<b>Expenses</b>				
Contractual Services	45	45	0	45
<i>Net Change in Fund Equity</i>	0	(30)	17	47
<i>Fund Equity Beginning of Year</i>	123	1,165	1,165	0
<i>Fund Equity End of Year</i>	<u>\$123</u>	<u>\$1,135</u>	<u>\$1,182</u>	<u>\$47</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, 2011*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>Revenues</b>				
Interest	\$0	\$0	\$121	\$121
<b>Expenses</b>	0	0	0	0
<i>Net Change in Fund Equity</i>	0	0	121	121
<i>Fund Equity Beginning of Year</i>	5,435	8,078	8,078	0
<i>Fund Equity End of Year</i>	\$5,435	\$8,078	\$8,199	\$121



# Statistical Section



## 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.

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<b>Contents</b>	<b>Pages(s)</b>
<b><i>Financial Trends</i></b> .....	<b><i>S2 – S13</i></b>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<b><i>Revenue Capacity</i></b> .....	<b><i>S14 – S36</i></b>
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.	
<b><i>Debt Capacity</i></b> .....	<b><i>S38 – S50</i></b>
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.	
<b><i>Economic and Demographic Information</i></b> .....	<b><i>S51 – S53</i></b>
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	
<b><i>Operating Information</i></b> .....	<b><i>S54 – S60</i></b>
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.

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

	2011	2010	2009	2008
<b>Governmental Activities</b>				
Invested in Capital Assets, Net of Related Debt	\$74,210,233	\$73,085,024	\$70,312,989	\$67,117,830
Restricted:				
Capital Projects	4,824,353	4,617,063	8,018,926	5,069,859
Debt Service	1,043,271	1,156,289	880,598	942,424
General Government	7,523,081	8,364,972	10,780,290	9,837,909
Public Safety	2,195,354	1,650,465	1,439,514	1,695,474
Public Works	9,569,805	9,398,170	10,042,913	10,704,283
Health	35,385,824	32,152,763	29,789,486	28,251,707
Human Services	3,737,985	3,914,547	6,798,816	9,673,757
Unrestricted	21,217,918	20,189,487	16,728,381	24,153,360
<i>Total Governmental Activities Net Assets</i>	<u>159,707,824</u>	<u>154,528,780</u>	<u>154,791,913</u>	<u>157,446,603</u>
<b>Business Type - Activities</b>				
Invested in Capital Assets, Net of Related Debt	146,290,851	129,794,921	116,847,593	106,731,595
Restricted:				
Portage County Sewer	34,077	40,112	48,724	51,482
Streetsboro Sewer	1,624,148	1,786,367	2,021,186	2,097,255
Robinson Memorial Portage County Hospital	3,036,000	3,613,000	3,213,000	3,256,000
Other Purposes	0	0	0	0
Franklin Hills Upgrade	0	0	0	0
Unrestricted	94,868,504	108,433,342	112,532,135	123,799,004
<i>Total Business-Type Activities Net Assets</i>	<u>245,853,580</u>	<u>243,667,742</u>	<u>234,662,638</u>	<u>235,935,336</u>
<b>Primary Government</b>				
Invested in Capital Assets, Net of Related Debt	220,501,084	202,879,945	187,160,582	173,849,425
Restricted	68,973,898	66,693,748	73,033,453	71,580,150
Unrestricted	116,086,422	128,622,829	129,260,516	147,952,364
<i>Total Primary Government Net Assets</i>	<u>\$405,561,404</u>	<u>\$398,196,522</u>	<u>\$389,454,551</u>	<u>\$393,381,939</u>

(1) Business-type activities Restricted for Other Purposes is shown broken out starting in 2007.

2007	2006	2005	2004	2003	2002
\$67,056,559	\$71,719,607	\$72,034,942	\$69,294,258	\$69,429,305	\$68,230,565
3,352,417	2,562,751	1,099,108	1,529,162	1,586,394	2,935,053
1,026,684	1,008,789	603,062	1,392,770	3,015,281	3,482,561
9,399,578	13,963,567	14,123,668	12,395,248	11,115,902	10,955,903
1,370,972	1,063,071	1,691,136	1,952,392	1,556,163	1,082,409
10,319,083	3,766,919	5,928,568	6,135,265	5,075,379	4,647,480
23,916,373	18,285,964	20,780,021	16,550,833	17,789,380	19,277,729
9,866,701	5,740,876	4,124,958	3,947,843	3,034,832	1,660,664
22,821,112	20,846,025	18,450,280	17,661,839	18,594,602	19,644,664
149,129,479	138,957,569	138,835,743	130,859,610	131,197,238	131,917,028
101,234,601	83,246,583	72,543,504	82,514,482	78,040,511	69,505,828
56,835	0	0	0	0	0
2,246,180	0	0	0	0	0
3,445,000	0	0	0	0	0
0	5,651,504	2,682,330	2,488,415	2,054,180	1,568,387
0	0	6,700,000	2,700,000	0	0
115,592,447	115,840,162	107,182,847	96,468,923	102,020,031	103,788,126
222,575,063	204,738,249	189,108,681	184,171,820	182,114,722	174,862,341
168,291,160	154,966,190	144,578,446	151,808,740	147,469,816	137,736,393
64,999,823	52,043,441	57,732,851	49,091,928	45,227,511	45,610,186
138,413,559	136,686,187	125,633,127	114,130,762	120,614,633	123,432,790
\$371,704,542	\$343,695,818	\$327,944,424	\$315,031,430	\$313,311,960	\$306,779,369

**Portage County, Ohio**  
*Changes in Net Assets*  
*Last Ten Years*  
*(Accrual Basis of Accounting)*

	2011	2010	2009	2008
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services, Sales and Assessments				
General Government:				
Legislative and Executive	\$4,418,618	\$7,020,962	\$6,527,362	\$6,348,180
Judicial	5,797,290	3,362,582	2,779,627	2,880,547
Public Safety	4,435,545	4,014,425	3,904,168	3,973,720
Public Works	413,229	449,310	992,087	883,357
Health	957,051	798,961	710,935	650,903
Human Services	3,114,124	2,699,171	3,246,928	2,964,832
Total Charges for Services, Sales and Assessments	19,135,857	18,345,411	18,161,107	17,701,539
Operating Grants and Contributions	42,006,358	43,134,213	36,453,298	43,821,116
Capital Grants and Contributions	4,562,695	4,535,512	862,113	3,265,904
<i>Total Governmental Activities Program Revenue</i>	<u>65,704,910</u>	<u>66,015,136</u>	<u>55,476,518</u>	<u>64,788,559</u>
Business-Type Activities:				
Charges for Services, Sales and Assessments				
Nursing Home	6,782,391	6,264,291	6,446,931	6,155,276
Solid Waste Recycling Center	4,373,906	3,839,676	3,111,702	3,785,091
Portage County Sewer	6,212,369	7,132,086	6,368,313	7,729,523
Portage County Water	4,155,852	4,637,129	3,917,932	4,178,191
Streetsboro Sewer	4,178,067	4,003,862	3,844,159	4,194,684
Robinson Memorial Portage County Hospital	143,122,000	146,194,000	139,363,000	142,796,000
Freedom Secondary Railroad (1)	1,130	750	880	0
SCRAM	205,398	189,774	273,915	0
Electronic Fingerprinting	18,336	19,066	25,726	0
Storm Water Management	1,033,969	1,037,339	734,468	0
Other (1)	0	0	0	295,603
Total Charges for Services, Sales and Assessments	170,083,418	173,317,973	164,087,026	169,134,368
Operating Grants and Contributions	413,496	881,244	324,803	1,110,234
Capital Grants and Contributions	2,372,645	862,375	300,081	1,021,516
<i>Total Business-Type Activities Program Revenue</i>	<u>172,869,559</u>	<u>175,061,592</u>	<u>164,711,910</u>	<u>171,266,118</u>
<i>Total Primary Government Program Revenues</i>	<u>\$238,574,469</u>	<u>\$241,076,728</u>	<u>\$220,188,428</u>	<u>\$236,054,677</u>

2007	2006	2005	2004	2003	2002
\$8,985,963	\$9,143,990	\$9,856,480	\$7,151,197	\$6,631,472	\$5,773,002
3,258,583	3,335,938	2,647,737	2,538,471	2,561,493	3,683,577
1,527,926	1,205,184	982,622	1,056,505	803,541	309,697
1,055,347	738,707	259,980	369,310	185,499	139,578
639,527	838,995	631,252	572,250	617,540	551,533
3,196,471	3,138,392	3,418,751	2,822,092	3,632,920	2,319,214
18,663,817	18,401,206	17,796,822	14,509,825	14,432,465	12,776,601
51,567,202	38,155,748	40,307,405	34,285,316	39,001,211	36,734,679
611,554	1,239,264	2,492,166	525,132	1,079,038	1,433,434
70,842,573	57,796,218	60,596,393	49,320,273	54,512,714	50,944,714
6,151,411	6,284,986	6,660,902	6,584,090	5,955,758	1,498,261
3,779,876	3,072,673	3,169,949	3,183,985	2,884,428	2,740,269
7,125,572	6,383,374	5,903,444	4,969,866	4,629,854	4,513,645
4,466,435	4,351,697	3,720,072	3,136,632	2,670,519	2,549,685
3,642,309	2,905,063	3,968,025	3,245,818	3,543,731	2,782,573
137,298,000	132,831,000	125,449,825	123,530,573	118,122,723	114,104,735
0	0	6,860	4,111	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
213,759	57,365	0	0	0	0
162,677,362	155,886,158	148,879,077	144,655,075	137,807,013	128,189,168
1,711,256	2,450,134	2,472,042	2,718,041	4,272,607	11,406,823
3,414,662	0	0	0	0	0
167,803,280	158,336,292	151,351,119	147,373,116	142,079,620	139,595,991
\$238,645,853	\$216,132,510	\$211,947,512	\$196,693,389	\$196,592,334	\$190,540,705

(continued)

**Portage County, Ohio**  
*Changes in Net Assets (continued)*  
*Last Ten Years*  
*(Accrual Basis of Accounting)*

	2011	2010	2009	2008
<b>Expenses</b>				
Governmental Activities:				
General Government:				
Legislative and Executive	\$16,368,920	\$20,223,876	\$16,187,591	\$16,497,501
Judicial	10,047,637	10,384,799	10,194,530	10,067,912
Public Safety	16,766,816	16,633,078	16,106,352	16,542,880
Public Works	9,673,124	9,109,063	7,255,012	9,042,327
Health	32,287,200	34,831,584	33,377,712	33,204,346
Human Services	21,237,013	22,847,102	25,494,447	26,337,284
Intergovernmental	0	0	0	0
Interest and Fiscal Charges	1,017,474	1,087,187	843,965	941,204
<i>Total Governmental Activities Expenses</i>	<u>107,398,184</u>	<u>115,116,689</u>	<u>109,459,609</u>	<u>112,633,454</u>
Business-Type Activities:				
Nursing Home	6,900,325	6,608,943	5,875,673	6,667,354
Solid Waste Recycling Center	3,521,755	3,655,671	2,350,593	3,670,488
Portage County Sewer	6,361,657	7,057,194	7,432,239	7,889,824
Portage County Water	3,342,205	3,381,903	2,036,563	3,498,182
Streetsboro Sewer	3,866,177	3,528,699	3,045,310	3,014,470
Robinson Memorial Portage County Hospital	153,148,000	149,284,000	150,716,000	143,772,000
Freedom Secondary Railroad (1)	35,903	5,525	4,864	0
SCRAM	242,043	151,447	249,828	0
Electronic Fingerprinting	21,710	13,620	21,844	0
Storm Water Management	543,762	488,442	180,302	0
Other (1)	0	0	0	213,255
<i>Total Business-Type Activities Expenses</i>	<u>177,983,537</u>	<u>174,175,444</u>	<u>171,913,216</u>	<u>168,725,573</u>
<i>Total Primary Government Program Expenses</i>	<u>285,381,721</u>	<u>289,292,133</u>	<u>281,372,825</u>	<u>281,359,027</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(41,693,274)	(49,101,553)	(53,983,091)	(47,844,895)
Business-Type Activities	(5,113,978)	886,148	(7,201,306)	2,540,545
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$46,807,252)</u>	<u>(\$48,215,405)</u>	<u>(\$61,184,397)</u>	<u>(\$45,304,350)</u>



2007	2006	2005	2004	2003	2002
\$16,363,308	\$16,203,188	\$15,884,596	\$15,144,757	\$15,557,277	\$16,504,649
10,150,300	9,277,244	8,967,403	9,012,079	9,209,499	8,957,470
16,524,551	14,771,014	14,835,149	14,958,299	13,950,175	15,067,326
9,866,316	7,755,081	8,356,704	7,986,184	7,971,144	7,722,247
34,676,228	35,700,015	32,132,072	28,633,858	29,270,627	26,562,168
27,630,851	23,779,002	22,058,370	18,991,623	18,701,048	19,342,738
0	0	0	13,754	13,676	8,294
934,713	756,145	983,709	1,019,263	1,133,058	1,158,536
116,146,267	108,241,689	103,218,003	95,759,817	95,806,504	95,323,428
6,512,251	6,396,147	6,414,745	6,432,943	6,110,535	5,876,237
3,479,747	3,431,329	3,329,078	3,161,477	2,895,287	2,674,776
6,260,415	5,013,864	6,552,851	4,782,958	3,683,455	3,337,874
2,805,174	2,598,296	2,326,925	2,487,189	2,074,552	2,508,405
3,215,320	2,670,841	3,198,834	2,635,193	1,944,575	2,458,123
138,903,000	132,466,000	129,714,861	129,951,996	121,449,072	117,228,606
0	0	5,185	2,835	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
130,273	72,389	0	0	0	0
161,306,180	152,648,866	151,542,479	149,454,591	138,157,476	134,084,021
277,452,447	260,890,555	254,760,482	245,214,408	233,963,980	229,407,449
(45,303,694)	(50,445,471)	(42,621,610)	(46,439,544)	(41,293,790)	(44,378,714)
6,497,100	5,687,426	(191,360)	(2,081,475)	3,922,144	5,511,970
(\$38,806,594)	(\$44,758,045)	(\$42,812,970)	(\$48,521,019)	(\$37,371,646)	(\$38,866,744)

(continued)

**Portage County, Ohio**  
*Changes in Net Assets (continued)*  
*Last Ten Years*  
*(Accrual Basis of Accounting)*

	2011	2010	2009	2008
<b>General Revenues and Other Changes in Net Assets</b>				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$4,320,033	\$4,639,442	\$4,689,995	\$4,725,109
Health - Mental Health and Recovery Board	3,382,329	3,599,777	3,475,692	3,523,173
Health - Developmental Disabilities	12,309,336	13,100,980	12,684,475	12,949,817
Human Services - Child Welfare Levy	2,322,468	2,471,589	2,386,289	2,419,157
Bond Retirement	1,425,570	1,395,310	1,399,531	1,397,524
Sales Tax Levied for General Purposes				
General Purposes	16,719,150	16,017,457	15,887,390	15,133,051
Bond Retirement	0	0	0	0
Grants and Entitlements not Restricted to Specific Programs				
to Specific Programs	3,566,900	4,564,296	8,079,481	9,714,340
Investment Earnings	1,672,673	1,580,211	2,287,174	5,638,206
Gain on Sale of Capital Assets	0	0	0	0
Miscellaneous	1,153,859	1,817,774	450,374	661,642
Transfers	0	(348,416)	(12,000)	0
<i>Total Governmental Activities</i>	<u>46,872,318</u>	<u>48,838,420</u>	<u>51,328,401</u>	<u>56,162,019</u>
Business-Type Activities:				
Investment Earnings	1,911,351	2,757,204	1,136,198	6,757,500
Gain on Sale of Capital Assets	0	51	0	0
Miscellaneous	5,388,465	5,013,285	4,780,410	4,062,228
Transfers	0	348,416	12,000	0
<i>Total Business-Type Activities</i>	<u>7,299,816</u>	<u>8,118,956</u>	<u>5,928,608</u>	<u>10,819,728</u>
<i>Total Primary Government General Revenues and Changes in Net Assets</i>	<u>54,172,134</u>	<u>56,957,376</u>	<u>57,257,009</u>	<u>66,981,747</u>
<b>Change in Net Assets</b>				
Governmental Activities	5,179,044	(263,133)	(2,654,690)	8,317,124
Business-Type Activities	2,185,838	9,005,104	(1,272,698)	13,360,273
<i>Total Primary Government Change in Net Assets</i>	<u>\$7,364,882</u>	<u>\$8,741,971</u>	<u>(\$3,927,388)</u>	<u>\$21,677,397</u>

(1) 2009 was the first year Other was broken out.

2007	2006	2005	2004	2003	2002
\$4,874,408	\$4,431,123	\$4,367,392	\$6,333,972	\$5,462,076	\$4,981,860
3,684,255	3,747,964	3,744,720	2,357,438	2,256,801	2,264,441
13,782,990	14,105,710	14,190,319	11,264,238	10,998,419	10,992,985
2,528,936	2,574,654	2,569,506	2,459,633	2,432,578	2,413,053
1,425,811	1,427,625	1,376,136	1,376,585	1,370,836	1,373,173
14,884,819	14,386,517	13,751,342	13,550,567	13,178,507	12,584,271
0	0	0	0	9,135	42,816
6,726,277	5,997,170	7,937,932	7,323,725	2,393,322	4,999,366
7,185,817	3,348,840	2,195,258	1,222,315	1,828,958	2,659,075
0	0	0	0	91,980	0
382,291	547,694	465,138	296,128	528,224	824,621
0	0	0	(82,685)	23,164	52,725
55,475,604	50,567,297	50,597,743	46,101,916	40,574,000	43,188,386
7,212,249	4,215,823	92,962	31,641	19,319	58,583
0	0	0	0	0	0
4,127,465	5,726,319	5,035,259	4,024,247	3,334,082	3,455,723
0	0	0	82,685	(23,164)	(52,725)
11,339,714	9,942,142	5,128,221	4,138,573	3,330,237	3,461,581
66,815,318	60,509,439	55,725,964	50,240,489	43,904,237	46,649,967
10,171,910	121,826	7,976,133	(337,628)	(719,790)	(1,190,328)
17,836,814	15,629,568	4,936,861	2,057,098	7,252,381	8,973,551
\$28,008,724	\$15,751,394	\$12,912,994	\$1,719,470	\$6,532,591	\$7,783,223

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

	2011	2010	2009	2008
<b>General Fund</b>				
Nonspendable	\$1,185,954	\$1,162,623	\$0	\$0
Committed	27,212	0	0	0
Assigned	156,105	130,325	0	0
Unassigned	14,406,292	13,987,468	0	0
Reserved	0	0	1,116,964	1,588,332
Unreserved	0	0	11,534,365	15,187,393
<b>Total General Fund</b>	<b>15,775,563</b>	<b>15,280,416</b>	<b>12,651,329</b>	<b>16,775,725</b>
<b>All Other Governmental Funds</b>				
Nonspendable	295,152	217,949	0	0
Restricted	57,884,206	54,015,010	0	0
Assigned	22,558	131,310	0	0
Unassigned (Deficit)	(80,347)	(188,129)	0	0
Reserved	0	0	7,972,563	8,018,884
Unreserved, Undesignated, Reported in:				
Special Revenue funds	0	0	45,261,931	42,470,940
Debt Service funds	0	0	542,990	545,061
Capital Projects funds (Deficit)	0	0	3,787,231	(974,272)
<b>Total All Other Governmental Funds</b>	<b>58,121,569</b>	<b>54,176,140</b>	<b>57,564,715</b>	<b>50,060,613</b>
<b>Total Governmental Funds</b>	<b>\$73,897,132</b>	<b>\$69,456,556</b>	<b>\$70,216,044</b>	<b>\$66,836,338</b>

2007	2006	2005	2004	2003	2002
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,851,224	1,628,552	1,301,149	1,462,912	1,403,369	1,459,257
15,581,029	13,348,122	12,786,937	12,893,383	14,503,522	14,866,702
17,432,253	14,976,674	14,088,086	14,356,295	15,906,891	16,325,959
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
11,430,353	7,428,292	8,119,878	7,939,477	7,654,483	6,070,118
38,289,501	29,089,328	27,418,691	25,291,147	24,773,095	24,708,687
591,869	555,568	342,150	416,294	442,574	2,653,116
(1,150,683)	187,260	(877,516)	(1,059,177)	(2,085,540)	2,509,200
49,161,040	37,260,448	35,003,203	32,587,741	30,784,612	35,941,121
\$66,593,293	\$52,237,122	\$49,091,289	\$46,944,036	\$46,691,503	\$52,267,080

**Portage County, Ohio**  
*Changes in Fund Balances, Governmental Funds*  
*Last Ten Years*  
*(Modified Accrual Basis of Accounting)*

	2011	2010	2009	2008
<b>Revenues</b>				
Property Taxes	\$24,290,406	\$24,796,479	\$24,283,281	\$24,797,602
Permissive Sales Tax	16,512,176	15,924,811	14,468,520	15,133,051
Intergovernmental	49,618,368	52,669,012	52,427,702	55,266,725
Interest	1,672,673	1,580,211	2,287,174	5,638,206
Licenses and Permits	492,508	467,262	428,144	349,881
Fines and Forfeitures	1,744,657	1,999,430	1,938,190	1,978,215
Rentals and Royalties	583,730	603,554	640,100	617,658
Charges for Services	16,306,368	15,261,866	15,162,171	14,750,779
Contributions and Donations	33,594	36,474	65,762	54,515
Special Assessments	353,112	169,642	187,439	156,716
Other	1,133,687	1,817,774	450,374	627,840
<i>Total Revenues</i>	<u>112,741,279</u>	<u>115,326,515</u>	<u>112,338,857</u>	<u>119,371,188</u>
<b>Expenditures</b>				
General Government:				
Legislative and Executive	15,230,245	18,947,055	15,679,054	16,335,588
Judicial	9,455,783	9,781,026	9,935,782	10,364,707
Public Safety	15,741,676	15,672,135	15,963,729	16,383,634
Public Works	8,092,524	9,175,105	7,880,399	7,402,669
Health	31,701,851	35,017,741	32,830,003	33,619,238
Human Services	21,113,505	22,116,484	26,021,871	26,323,253
Capital Outlay	4,864,983	5,008,028	2,932,435	6,766,711
Intergovernmental	0	0	0	0
Debt Service:				
Principal	1,353,512	5,225,957	1,028,713	985,747
Interest and Fiscal Charges	740,518	729,377	840,165	937,446
Bond Issuance Costs	0	67,805	0	0
<i>Total Expenditures</i>	<u>108,294,597</u>	<u>121,740,713</u>	<u>113,112,151</u>	<u>119,118,993</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,446,682</u>	<u>(6,414,198)</u>	<u>(773,294)</u>	<u>252,195</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	83,894	10,165	0	0
General Obligation Bonds Issued	0	10,015,000	0	0
General Obligation Notes Issued	0	0	4,165,000	0
Special Assessment Bonds Issued	0	301,000	0	0
OWDA Loans Issued	0	0	0	0
Premium on Bonds Issued	0	208,964	0	0
Payment to Refunded Bond Escrow Agent	0	(6,354,699)	0	0
Transfers In	182,227	1,853,660	419,565	703,837
Transfers Out	(272,227)	(379,380)	(431,565)	(712,987)
<i>Total Other Financing Sources (Uses)</i>	<u>(6,106)</u>	<u>5,654,710</u>	<u>4,153,000</u>	<u>(9,150)</u>
<b>Net Change in Fund Balances</b>	<u><u>\$4,440,576</u></u>	<u><u>(\$759,488)</u></u>	<u><u>\$3,379,706</u></u>	<u><u>\$243,045</u></u>
Debt Service as a Percentage of				
Noncapital Expenditures	2.02%	5.22%	1.74%	1.73%

2007	2006	2005	2004	2003	2002
\$26,246,567	\$26,175,660	\$25,794,402	\$23,831,856	\$22,383,208	\$21,935,872
14,884,819	14,386,517	13,751,342	13,550,567	13,187,642	12,629,467
56,912,448	46,582,853	48,147,112	41,319,795	41,183,340	41,778,028
7,185,817	3,348,840	2,195,258	1,222,315	1,833,114	2,805,181
307,195	312,165	300,141	277,079	259,793	269,037
1,835,303	1,766,127	1,993,747	1,305,782	1,727,970	1,783,792
737,836	687,763	728,237	706,070	654,636	465,630
15,783,483	15,635,151	14,743,479	12,558,156	11,790,066	10,258,142
151,283	26,073	12,925	22,497	19,790	17,263
166,744	189,843	218,867	233,716	233,688	219,122
365,772	532,445	425,308	273,592	528,224	824,621
<u>124,577,267</u>	<u>109,643,437</u>	<u>108,310,818</u>	<u>95,301,425</u>	<u>93,801,471</u>	<u>92,986,155</u>
14,610,626	14,872,833	14,592,354	14,218,259	14,403,702	15,653,735
9,614,323	9,095,339	8,896,020	9,062,542	9,684,687	8,785,009
14,787,475	13,861,035	14,596,106	14,301,876	13,797,999	14,152,243
8,219,537	6,907,059	9,364,163	6,856,088	6,529,308	7,597,830
32,753,221	35,494,045	31,909,387	28,668,642	28,894,714	26,640,149
26,350,990	23,713,097	22,057,771	18,977,952	18,812,400	19,401,111
2,134,970	842,788	2,894,687	1,870,542	4,586,885	2,097,956
0	0	0	13,754	13,676	8,294
913,715	871,254	862,070	877,886	1,707,168	1,539,381
892,999	761,327	991,007	1,015,731	1,139,997	1,159,271
<u>0</u>	<u>79,131</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>110,277,856</u>	<u>106,497,908</u>	<u>106,163,565</u>	<u>95,863,272</u>	<u>99,570,536</u>	<u>97,034,979</u>
<u>14,299,411</u>	<u>3,145,529</u>	<u>2,147,253</u>	<u>(561,847)</u>	<u>(5,769,065)</u>	<u>(4,048,824)</u>
0	0	0	0	91,980	0
56,760	7,104,322	0	774,005	78,344	194,755
0	0	0	0	0	0
0	35,638	0	137,000	0	0
0	0	0	0	0	0
0	414,551	0	0	0	0
0	(7,554,207)	0	0	0	0
2,895,088	1,372,322	149,897	683,177	1,514,975	1,312,206
<u>(2,895,088)</u>	<u>(1,372,322)</u>	<u>(149,897)</u>	<u>(779,802)</u>	<u>(1,491,811)</u>	<u>(1,259,481)</u>
<u>56,760</u>	<u>304</u>	<u>0</u>	<u>814,380</u>	<u>193,488</u>	<u>247,480</u>
<u>\$14,356,171</u>	<u>\$3,145,833</u>	<u>\$2,147,253</u>	<u>\$252,533</u>	<u>(\$5,575,577)</u>	<u>(\$3,801,344)</u>
1.68%	1.65%	1.83%	2.06%	3.09%	2.93%

**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
2011	\$2,639,633,210	\$631,344,180	\$9,345,649,686	\$79,897,680	\$90,792,818
2010	2,629,045,580	646,635,170	9,359,087,857	77,794,170	88,402,466
2009	2,725,384,926	628,676,000	9,583,031,217	75,406,650	85,689,375
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

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	
\$0	\$0	\$3,350,875,070	\$9,436,442,504	35.5%	\$8.22785
3,628,145	58,050,320	3,357,103,065	9,505,540,643	35.3	8.21944
7,347,114	117,553,824	3,436,814,690	9,786,274,416	35.1	8.00103
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	33.7	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

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

	2011	2010	2009	2008
<b>Unvoted Millage</b>				
Operating	\$2.00000	\$2.00000	\$2.00000	\$2.00000
<b>Voted Millage - by levy</b>				
1976 Mental Health Recovery Board Current Expense				
Residential/Agricultural Real	0.05321	0.05317	0.05075	0.05070
Commercial/Industrial and Public Utility Real	0.09327	0.09251	0.09283	0.09270
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	0.15608	0.15596	0.14886	0.14880
Commercial/Industrial and Public Utility Real	0.27360	0.27135	0.27231	0.27200
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	0.17736	0.17723	0.16916	0.16910
Commercial/Industrial and Public Utility Real	0.31091	0.30836	0.30944	0.30910
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
1979 Mental Health Recovery Board Current Expense				
Residential/Agricultural Real	0.14147	0.14136	0.13493	0.13490
Commercial/Industrial and Public Utility Real	0.20493	0.20324	0.20396	0.20380
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	0.76996	0.76936	0.73434	0.73420
Commercial/Industrial and Public Utility Real	0.93959	0.93186	0.93512	0.93420
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	0.92367	0.92295	0.88094	0.88080
Commercial/Industrial and Public Utility Real	1.10673	1.09763	1.10148	1.10040
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
1995 Child Welfare Current Expense				
Residential/Agricultural Real	0.30729	0.30706	0.29308	0.29300
Commercial/Industrial and Public Utility Real	0.34067	0.33786	0.33905	0.33870
General Business and Public Utility Personal	0.49000	0.49000	0.49000	0.49000
1995 Child Welfare Current Expense				
Residential/Agricultural Real	0.47035	0.46998	0.44859	0.44850
Commercial/Industrial and Public Utility Real	0.52143	0.51714	0.51895	0.51840
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	1.12884	1.12796	1.07662	1.07650
Commercial/Industrial and Public Utility Real	1.25143	1.24113	1.24548	1.24420
General Business and Public Utility Personal	1.80000	1.80000	1.80000	1.80000
2004 Mental Health Recovery Board Current Expense				
Residential/Agricultural Real	0.94847	0.94774	0.90459	0.90450
Commercial/Industrial and Public Utility Real	0.91940	0.91184	0.91504	0.91410
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000

2007	2006	2005	2004	2003	2002
\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000
0.05065	0.05586	0.05590	0.05610	0.06300	0.06328
0.09185	0.10145	0.10119	0.10119	0.10405	0.10382
0.30000	0.30000	0.30000	0.30000	0.30000	0.30000
0.14857	0.16385	0.16397	0.16456	0.18481	0.18563
0.26941	0.29759	0.29682	0.29682	0.30520	0.30454
0.88000	0.88000	0.88000	0.88000	0.88000	0.88000
0.16883	0.18619	0.18633	0.18700	0.21001	0.21095
0.30615	0.33817	0.33729	0.33730	0.34682	0.34607
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.13467	0.14852	0.14863	0.14916	0.16752	0.16826
0.20179	0.22289	0.22231	0.22232	0.22859	0.22810
0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
0.73294	0.80830	0.80890	0.81179	0.91171	0.91577
0.92520	1.02195	1.01930	1.01932	1.04809	1.04582
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
0.87925	0.96967	0.97038	0.97385	1.09372	1.09859
1.08978	1.20374	1.20062	1.20065	1.23453	1.23186
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
0.29252	0.32260	0.32284	0.32400	0.36387	0.36549
0.33545	0.37053	0.36957	0.36958	0.38001	0.37918
0.49000	0.49000	0.49000	0.49000	0.49000	0.49000
0.44773	0.49378	0.49414	0.49590	0.55694	0.55943
0.51344	0.56714	0.56566	0.56568	0.58164	0.58038
0.75000	0.75000	0.75000	0.75000	0.75000	0.75000
1.07456	1.18506	1.18593	1.19017	1.33667	1.34262
1.23226	1.36112	1.35759	1.35762	1.39594	1.39291
1.80000	1.80000	1.80000	1.80000	1.80000	1.80000
0.90286	0.99571	0.99644	0.43280	0.48607	0.48823
0.90532	1.00000	0.99998	0.55486	0.57052	0.56928
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*

	2011	2010	2009	2008
<b>2004 Mental Retardation Developmental and Disabilities Current Expense</b>				
Residential/Agricultural Real	\$0.85362	\$0.85296	\$0.81414	\$0.81400
Commercial/Industrial and Public Utility Real	0.82746	0.82066	0.82354	0.82270
General Business and Public Utility Personal	0.90000	0.90000	0.90000	0.90000
<b>Total Voted Millage by type of Property</b>				
Residential/Agricultural Real	\$5.93032	\$5.92573	\$5.65599	\$5.65500
Commercial/Industrial and Public Utility Real	6.78942	6.73358	6.75718	6.75030
General Business and Public Utility Personal	11.62000	11.62000	11.62000	11.62000
<b>Total Millage by type of Property</b>				
Residential/Agricultural Real	\$7.93032	\$7.92573	\$7.65599	\$7.65500
Commercial/Industrial and Public Utility Real	8.78942	8.73358	8.75718	8.75030
General Business and Public Utility Personal	13.62000	13.62000	13.62000	13.62000
<b>Overlapping Rates by Taxing District</b>				
<b>Cities</b>				
<b>Aurora</b>				
Residential/Agricultural Real	\$5.89469	\$7.21247	\$6.90473	\$7.02391
Commercial/Industrial and Public Utility Real	6.01674	7.04261	7.12499	7.24649
General Business and Public Utility Personal	7.77000	10.27000	8.84000	8.96000
<b>Kent - Field Local School District</b>				
Residential/Agricultural Real	6.27223	6.13082	5.89677	5.89301
Commercial/Industrial and Public Utility Real	6.47753	6.33809	6.25192	6.23869
General Business and Public Utility Personal	6.84000	6.84000	6.84000	6.84000
<b>Kent - Kent City School District</b>				
Residential/Agricultural Real	8.97223	8.83082	8.59677	8.59301
Commercial/Industrial and Public Utility Real	9.17753	9.03809	8.95192	8.93869
General Business and Public Utility Personal	9.54000	9.54000	9.54000	9.54000
<b>Ravenna</b>				
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
<b>Streetsboro</b>				
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
<b>Tallmadge - Field Local School District</b>				
Residential/Agricultural Real	3.95000	3.95000	3.95000	3.93745
Commercial/Industrial and Public Utility Real	3.94814	3.95000	3.95000	3.84698
General Business and Public Utility Personal	3.95000	3.95000	3.95000	3.95000
<b>Tallmadge - Tallmadge City School District</b>				
Residential/Agricultural Real	5.05000	5.05000	5.05000	5.03745
Commercial/Industrial and Public Utility Real	5.04814	5.05000	5.05000	4.94698
General Business and Public Utility Personal	5.05000	5.05000	5.05000	5.05000

2007	2006	2005	2004	2003	2002
\$0.81258	\$0.89614	\$0.89680	\$0.00000	\$0.00000	\$0.00000
0.81479	0.90000	0.89998	0.00000	0.00000	0.00000
0.90000	0.90000	0.90000	0.00000	0.00000	0.00000
\$5.64516	\$6.22568	\$6.23026	\$4.78530	\$5.37432	\$5.39825
6.68544	7.38458	7.37030	6.02534	6.19538	6.18195
11.62000	11.62000	11.62000	10.72000	10.72000	10.72000
\$7.64516	\$8.22568	\$8.23026	\$6.78530	\$7.37432	\$7.39825
8.68544	9.38458	9.37030	8.02534	8.19538	8.18195
13.62000	13.62000	13.62000	12.72000	12.72000	12.72000
\$6.61087	\$7.03740	\$7.05583	\$7.10176	\$7.56936	\$7.41000
6.90665	7.32322	7.34145	7.33843	7.72275	7.54982
8.78000	9.03000	9.05000	9.09000	9.36000	9.43000
5.89379	5.66861	5.57340	5.58491	6.17047	4.98390
6.20174	6.10733	5.98523	5.97877	6.06052	4.92443
6.84000	6.84000	6.74000	6.74000	6.74000	5.92000
8.59379	8.36861	8.27340	8.28491	8.87047	7.68390
8.90174	8.80733	8.68523	8.67877	8.76052	7.62443
9.54000	9.54000	9.44000	9.44000	9.44000	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
2.62294	2.62951	2.80619	2.81157	2.81769	3.04827
3.17892	3.23305	3.27360	3.31260	3.27895	3.56124
3.95000	3.95000	3.95000	3.95000	3.95000	3.95000
3.72294	3.72951	3.90619	3.91157	3.91769	4.14827
4.27892	4.33305	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*

	2011	2010	2009	2008
<b>Villages</b>				
Brady Lake				
Residential/Agricultural Real	\$9.05756	\$9.05282	\$8.81216	\$8.80196
Commercial/Industrial and Public Utility Real	10.55294	10.64060	10.64060	10.64060
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	9.20000	9.20000	9.18885	9.18885
Commercial/Industrial and Public Utility Real	7.51477	9.20000	9.20000	9.20000
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	9.20000	9.20000	6.00732	6.00600
Commercial/Industrial and Public Utility Real	9.20000	9.20000	8.20000	8.20000
General Business and Public Utility Personal	9.20000	9.20000	8.20000	8.20000
Windham				
Residential/Agricultural Real	3.50000	5.50000	3.50000	3.50000
Commercial/Industrial and Public Utility Real	3.50000	5.50000	3.50000	3.50000
General Business and Public Utility Personal	3.50000	5.50000	3.50000	3.50000
<b>Townships</b>				
Atwater				
Residential/Agricultural Real	8.55761	8.55378	7.35161	7.34883
Commercial/Industrial and Public Utility Real	8.91446	8.95768	8.56857	8.56857
General Business and Public Utility Personal	9.35000	9.35000	9.35000	9.35000
Brimfield				
Residential/Agricultural Real	12.17622	11.24110	10.04424	10.04592
Commercial/Industrial and Public Utility Real	11.67808	11.83330	11.35134	10.69902
General Business and Public Utility Personal	15.60000	14.65000	13.80000	13.80000
Charlestown				
Residential/Agricultural Real	5.26708	5.26725	5.12007	5.10857
Commercial/Industrial and Public Utility Real	4.76713	4.76713	4.77211	4.62100
General Business and Public Utility Personal	8.10000	8.10000	8.10000	8.10000
Deerfield				
Residential/Agricultural Real	4.09915	4.09667	4.00578	4.00238
Commercial/Industrial and Public Utility Real	4.27276	4.22571	4.21876	4.21963
General Business and Public Utility Personal	4.40000	4.40000	4.40000	4.40000

2007	2006	2005	2004	2003	2002
\$8.77604	\$9.24142	\$9.23602	\$9.24117	\$7.98754	\$8.84555
11.14725	11.81724	11.93545	11.93545	10.10205	11.68582
13.95000	13.95000	13.95000	13.95000	11.75000	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
9.13432	5.46211	4.94447	4.94337	5.34265	5.34265
9.19537	6.14882	5.64008	5.64008	5.79168	5.79268
9.20000	9.20000	9.20000	9.20000	9.20000	9.20000
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
5.99647	6.21864	6.21864	6.21864	6.42192	6.42192
8.20000	8.20000	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
7.30126	7.76148	5.51201	5.51126	6.03494	6.05892
8.55924	8.93121	6.68121	6.66310	6.78242	6.78242
9.35000	9.35000	7.10000	7.10000	7.10000	7.10000
9.09362	9.57022	9.52840	7.91210	8.60028	8.62332
9.85825	11.23356	11.34567	9.61573	9.95839	9.73710
13.80000	13.80000	13.87288	12.17903	12.22473	12.19432
5.05003	5.29570	5.29770	5.30431	5.80579	5.80901
4.76210	5.10665	5.10665	5.10665	5.25736	5.25736
8.10000	8.10000	8.10000	8.10000	8.10000	8.10000
3.97898	2.71764	2.71784	3.05179	3.23143	3.23059
4.20921	2.94641	2.94641	3.35048	3.40324	3.40889
4.40000	4.90000	4.90000	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*

	2011	2010	2009	2008
<b>Edinburg</b>				
Residential/Agricultural Real	\$5.55319	\$5.55304	\$5.47573	\$4.97913
Commercial/Industrial and Public Utility Real	5.69682	5.69762	5.69899	5.28329
General Business and Public Utility Personal	6.70000	6.70000	6.70000	6.70000
<b>Franklin</b>				
Residential/Agricultural Real	7.22047	7.21247	6.97974	6.97706
Commercial/Industrial and Public Utility Real	7.20966	7.04261	7.05810	7.05549
General Business and Public Utility Personal	10.27000	10.27000	10.27000	10.27000
<b>Freedom</b>				
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
<b>Hiram</b>				
Residential/Agricultural Real	11.60000	11.25350	11.07609	10.11420
Commercial/Industrial and Public Utility Real	11.60000	11.00611	10.95232	10.33972
General Business and Public Utility Personal	11.60000	11.60000	11.60000	11.60000
<b>Mantua</b>				
Residential/Agricultural Real	3.73458	3.73296	3.69292	3.69776
Commercial/Industrial and Public Utility Real	3.76216	3.76129	3.77614	3.77614
General Business and Public Utility Personal	4.30000	4.30000	4.30000	4.30000
<b>Nelson</b>				
Residential/Agricultural Real	6.10052	6.09773	5.97525	5.97102
Commercial/Industrial and Public Utility Real	6.40537	6.40432	6.40448	6.33197
General Business and Public Utility Personal	7.60000	7.60000	7.60000	7.60000
<b>Palmyra</b>				
Residential/Agricultural Real	4.74153	4.74380	4.62952	4.62856
Commercial/Industrial and Public Utility Real	4.50077	4.48619	4.48755	4.48755
General Business and Public Utility Personal	4.90000	4.90000	4.90000	4.90000
<b>Paris</b>				
Residential/Agricultural Real	4.41147	4.41439	4.31407	4.31373
Commercial/Industrial and Public Utility Real	4.47648	4.47648	4.46820	4.46820
General Business and Public Utility Personal	5.90000	5.90000	5.90000	5.90000
<b>Randolph</b>				
Residential/Agricultural Real	7.48069	7.48123	7.30710	7.30484
Commercial/Industrial and Public Utility Real	7.40110	7.37398	7.37398	7.37398
General Business and Public Utility Personal	7.70000	7.70000	7.70000	7.70000
<b>Ravenna</b>				
Residential/Agricultural Real	9.27127	9.23998	8.97674	8.97395
Commercial/Industrial and Public Utility Real	9.33929	9.29170	9.20645	9.42728
General Business and Public Utility Personal	11.90000	11.90000	11.90000	11.90000
<b>Rootstown</b>				
Residential/Agricultural Real	7.38786	7.36670	7.15003	7.15624
Commercial/Industrial and Public Utility Real	7.57641	7.41439	7.14491	7.15118
General Business and Public Utility Personal	7.88000	7.86000	7.85000	7.86000



2007	2006	2005	2004	2003	2002
\$4.96797	\$5.23112	\$5.23416	\$5.24340	\$5.72158	\$5.73166
5.20643	5.57137	5.57137	5.57137	5.71138	5.71138
6.70000	6.70000	6.70000	6.70000	6.70000	6.70000
6.95086	7.34077	7.34055	8.41262	9.17778	9.23193
7.04531	7.77355	7.77355	8.76515	9.08815	9.08815
10.27000	10.27000	10.27000	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
10.91850	11.83463	9.83597	9.83503	9.34477	9.40956
11.18657	12.46437	11.28419	11.28419	10.70327	10.70327
12.60000	12.60000	12.30000	12.30000	12.30000	12.30000
3.69204	3.76257	3.76313	3.76323	3.91922	3.92489
3.80278	3.96812	3.96812	3.96812	4.02373	4.02373
4.30000	4.30000	4.30000	4.30000	4.30000	4.30000
5.96568	6.13212	6.13270	6.13627	6.64568	6.65586
6.23627	6.76085	6.76085	6.76085	6.97722	6.97722
7.60000	7.60000	7.60000	7.60000	7.60000	7.60000
4.61755	3.76435	3.76560	3.06591	3.22656	3.23019
4.44229	4.06052	4.06052	3.27219	3.50329	3.50329
4.90000	4.90000	4.90000	4.90000	4.90000	4.90000
4.29761	4.45868	5.83898	5.83841	6.35833	6.36942
4.46810	5.05486	6.70021	6.70021	6.92316	6.92316
5.90000	5.90000	7.90000	7.90000	7.90000	7.90000
7.28796	7.08318	7.08530	6.81105	7.50626	7.54494
7.37193	7.53048	7.53048	7.41368	7.62229	7.62229
7.70000	7.70000	7.70000	7.70000	7.70000	7.70000
8.94238	9.46951	9.47204	9.47751	10.12791	10.19370
9.40688	10.15370	10.15370	10.15370	10.45477	10.45477
11.90000	11.90000	11.90000	11.90000	11.90000	11.90000
7.11319	6.50586	7.14743	6.65936	6.99109	7.02580
7.13033	6.70368	7.30205	6.82442	6.99668	6.98985
7.84000	7.89000	8.53000	8.53000	8.53000	8.53000

(continued)

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

	2011	2010	2009	2008
<b>Shalersville</b>				
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
<b>Suffield</b>				
Residential/Agricultural Real	6.94358	6.94432	6.81362	6.40985
Commercial/Industrial and Public Utility Real	6.68820	6.66879	6.67402	6.31921
General Business and Public Utility Personal	7.00000	7.00000	7.00000	7.00000
<b>Windham</b>				
Residential/Agricultural Real	3.50000	5.44530	5.31752	5.31628
Commercial/Industrial and Public Utility Real	3.50000	5.32305	5.14610	5.14585
General Business and Public Utility Personal	3.50000	5.50000	5.50000	5.50000
<b>Special Districts</b>				
<b>Community Emergency Medical Service</b>				
Residential/Agricultural Real	2.57178	2.57431	2.47764	2.47622
Commercial/Industrial and Public Utility Real	2.48179	2.45879	2.37495	2.36791
General Business and Public Utility Personal	2.70000	2.70000	2.70000	2.70000
<b>Garrettsville Freedom Nelson Joint Fire</b>				
Residential/Agricultural Real	2.68497	2.68762	2.58669	2.58521
Commercial/Industrial and Public Utility Real	2.84149	2.81517	2.71917	2.71111
General Business and Public Utility Personal	3.20000	3.20000	3.20000	3.20000
<b>Mantua Shalersville Fire and Ambulance</b>				
Residential/Agricultural Real	7.64616	7.62934	7.40571	7.42183
Commercial/Industrial and Public Utility Real	7.67422	7.34338	7.35218	7.35544
General Business and Public Utility Personal	9.28000	9.26000	9.23000	9.23000
<b>General Health</b>				
Residential/Agricultural Real	0.07037	0.07033	0.06720	0.06720
Commercial/Industrial and Public Utility Real	0.11751	0.11610	0.11717	0.11663
General Business and Public Utility Personal	0.40000	0.40000	0.40000	0.40000
<b>Akron Summit Library</b>				
Residential/Agricultural Real	2.10000	2.01696	1.99208	1.95820
Commercial/Industrial and Public Utility Real	2.09723	2.01992	1.97987	2.02522
General Business and Public Utility Personal	2.10000	2.10000	2.08000	2.07000
<b>Stark County Library</b>				
Residential/Agricultural Real	0.99986	1.00000	1.00000	0.90082
Commercial/Industrial and Public Utility Real	1.00000	1.00000	1.00000	0.91438
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
<b>Reed Memorial Library</b>				
Residential/Agricultural Real	1.36414	1.35994	1.29262	1.29152
Commercial/Industrial and Public Utility Real	1.38827	1.39861	1.39078	1.43319
General Business and Public Utility Personal	1.61000	1.61000	1.61000	1.61000
<b>Stow Munroe Falls Library</b>				
Residential/Agricultural Real	2.00000	0.92620	0.92633	0.92722
Commercial/Industrial and Public Utility Real	1.99590	0.84484	0.83688	0.93853
General Business and Public Utility Personal	2.00000	1.00000	1.00000	1.00000

2007	2006	2005	2004	2003	2002
\$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	1.50000	1.50000	1.50000	1.50000
6.39024	7.27055	6.14579	6.15402	5.31890	5.32081
6.33497	7.48430	6.92023	6.88513	5.85157	5.85157
7.00000	7.60000	7.60000	7.60000	6.40000	6.40000
5.29696	5.50000	5.23367	4.96700	5.24007	5.23976
5.12579	5.50000	5.34871	5.19737	5.27126	5.27126
5.50000	5.50000	5.50000	5.50000	5.50000	5.50000
2.48059	2.70000	1.95187	1.95336	2.21364	2.21660
2.35006	2.70000	2.29295	2.26204	2.37356	2.34356
2.70000	2.70000	2.70000	2.70000	2.70000	2.70000
2.58976	2.81883	2.81782	2.81998	3.19573	2.23498
2.69067	3.09133	3.09133	3.04966	3.20000	2.59570
3.20000	3.20000	3.20000	3.20000	3.20000	3.20000
5.49837	5.96665	5.97885	6.01835	6.91822	7.01215
5.52347	6.24750	6.25750	6.29670	6.74787	6.82787
7.33000	7.43000	7.44000	7.48000	7.66000	7.74000
0.06708	0.07400	0.07405	0.07434	0.08333	0.08374
0.11556	0.12917	0.12885	0.12894	0.13280	0.13239
0.40000	0.40000	0.40000	0.40000	0.40000	0.40000
1.92059	1.93332	2.13584	0.78000	1.26331	1.09796
1.98961	1.99075	2.14000	0.78000	1.43458	1.27522
2.03000	2.04000	2.14000	0.78000	1.59000	1.35000
0.90066	0.97799	0.99027	0.00000	0.00000	0.00000
0.88940	0.99503	0.00000	0.00000	0.00000	0.00000
1.00000	1.00000	1.00000	0.00000	0.00000	0.00000
1.28516	1.43784	1.43821	1.43894	0.00000	0.00000
1.41311	1.55198	1.55198	1.55000	0.00000	0.00000
1.61000	1.61000	1.61000	1.61000	0.00000	0.00000
0.92858	0.93029	0.00000	0.00000	0.00000	0.00000
0.95354	0.96016	0.00000	0.00000	0.00000	0.00000
1.00000	1.00000	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*

	2011	2010	2009	2008
<b>Joint Vocational Schools</b>				
Mahoning JVS				
Residential/Agricultural Real	\$2.00100	\$2.00000	\$2.00000	\$2.00000
Commercial/Industrial and Public Utility Real	2.01838	2.00330	2.00431	2.00781
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.10000
Maplewood JVS				
Residential/Agricultural Real	2.99120	2.99033	2.86158	2.86014
Commercial/Industrial and Public Utility Real	3.22390	3.22606	3.21072	3.21442
General Business and Public Utility Personal	4.00000	4.00000	4.00000	4.00000
Portage Lakes JVS				
Residential/Agricultural Real	2.03343	2.03055	2.02160	2.00000
Commercial/Industrial and Public Utility Real	2.06223	2.04987	2.00000	2.00000
General Business and Public Utility Personal	4.35000	4.35000	4.35000	4.35000
<b>Schools</b>				
Aurora City				
Residential/Agricultural Real	42.37708	42.24309	41.09108	35.08285
Commercial/Industrial and Public Utility Real	44.20470	42.88210	44.41248	38.42087
General Business and Public Utility Personal	74.77000	74.67000	74.51000	68.50000
Crestwood Local				
Residential/Agricultural Real	24.55438	24.54502	23.76597	23.77930
Commercial/Industrial and Public Utility Real	24.75812	24.19379	24.13537	24.14637
General Business and Public Utility Personal	47.20000	47.20000	47.13000	47.14000
Field Local				
Residential/Agricultural Real	28.73460	28.70255	27.47474	27.33132
Commercial/Industrial and Public Utility Real	31.55670	32.78781	32.73395	31.60126
General Business and Public Utility Personal	54.39000	54.34000	53.95000	53.81000
Garfield Local				
Residential/Agricultural Real	28.80140	28.83630	28.04653	28.09003
Commercial/Industrial and Public Utility Real	31.58448	31.32487	30.49966	30.49897
General Business and Public Utility Personal	65.54000	65.56000	65.34000	65.39000
Kent City				
Residential/Agricultural Real	47.45908	46.77681	44.73109	44.98186
Commercial/Industrial and Public Utility Real	58.55830	57.29116	56.54181	56.74621
General Business and Public Utility Personal	102.91000	102.32000	102.18000	102.46000
Lake Local				
Residential/Agricultural Real	38.88996	38.97966	37.65529	37.45130
Commercial/Industrial and Public Utility Real	41.93907	41.32785	40.62766	39.54825
General Business and Public Utility Personal	71.50000	71.50000	71.50000	71.30000
Mogadore Local				
Residential/Agricultural Real	34.78884	34.70010	34.23702	33.68551
Commercial/Industrial and Public Utility Real	41.25555	40.38737	40.25973	41.29364
General Business and Public Utility Personal	73.70000	73.64000	73.68000	73.54000
Ravenna City				
Residential/Agricultural Real	35.56896	35.62334	34.01058	33.95814
Commercial/Industrial and Public Utility Real	38.98832	39.36108	38.94486	39.86908
General Business and Public Utility Personal	65.69000	65.83000	65.59000	65.56000

2007	2006	2005	2004	2003	2002
\$2.00000	\$2.00000	\$2.00085	\$2.00387	\$2.00324	\$2.00000
2.00000	2.00000	2.04402	2.03781	2.03770	2.02014
2.10000	2.10000	2.10000	2.10000	2.10000	2.10000
2.85663	3.14500	3.15032	3.16353	3.56979	2.41313
3.19381	3.56005	3.55399	3.57348	3.67565	2.67942
4.00000	4.00000	4.00000	4.00000	4.00000	4.00000
2.00000	2.00000	2.00000	2.00000	2.00000	2.11477
2.00000	2.00000	2.02697	2.01813	2.00000	2.11240
4.35000	4.35000	4.35000	4.35000	4.35000	4.35000
33.72810	36.92725	35.94344	36.14177	34.76902	32.61815
37.14837	39.59912	38.58464	38.21599	35.65549	33.16774
68.51000	68.68000	68.68000	68.81000	68.96000	69.09000
23.75370	24.08714	24.12007	24.15775	26.01795	26.13146
24.37364	29.03271	29.06270	29.09944	30.51067	30.55067
55.87000	60.96000	60.99000	61.03000	61.37000	61.41000
27.46481	28.36384	28.51517	21.95039	23.61987	23.65151
31.58834	34.79679	34.94872	28.78765	29.77527	29.36923
53.91000	55.37000	55.51000	50.60000	50.60000	50.60000
28.16002	28.93453	29.10004	23.22004	24.28720	24.30895
30.44054	33.72408	33.89408	27.75219	29.12518	29.12518
65.46000	66.23000	66.40000	60.52000	60.95000	60.95000
44.87828	41.21967	41.23316	41.52854	44.37921	36.36945
56.37855	53.36298	53.16704	53.24024	52.64094	44.48771
102.42000	95.78000	95.77000	96.01000	94.48000	86.35000
37.23523	28.82001	29.77051	30.60122	34.80458	34.99458
40.00462	33.55519	0.00000	0.00000	0.00000	0.00000
71.00000	60.00000	60.60000	60.60000	62.80000	62.80000
31.03013	34.10707	34.46311	28.56992	29.31749	32.30102
38.55935	41.42167	41.79833	35.79931	37.83324	36.41947
70.90000	73.37000	73.37000	67.50000	67.50000	67.50000
33.65829	32.42187	26.55830	26.56949	29.18112	29.34713
39.24739	38.02212	32.67271	32.63691	33.72213	33.74494
65.39000	61.04000	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*

	2011	2010	2009	2008
<b>Rootstown Local</b>				
Residential/Agricultural Real	\$29.12563	\$29.11132	\$28.09104	\$28.08691
Commercial/Industrial and Public Utility Real	33.82628	32.83540	31.41871	31.41192
General Business and Public Utility Personal	62.57000	62.56000	62.31000	62.32000
<b>Southeast Local</b>				
Residential/Agricultural Real	31.93428	31.86549	31.01717	31.06277
Commercial/Industrial and Public Utility Real	31.53335	31.35650	31.11007	31.16341
General Business and Public Utility Personal	39.63000	39.56000	39.31000	39.37000
<b>Springfield Local</b>				
Residential/Agricultural Real	36.11777	30.69582	30.60883	30.09277
Commercial/Industrial and Public Utility Real	38.86889	33.46964	32.52752	33.64185
General Business and Public Utility Personal	5.53000	48.13000	48.09000	47.85000
<b>Stow City</b>				
Residential/Agricultural Real	32.78916	32.87002	32.97002	33.65002
Commercial/Industrial and Public Utility Real	32.88359	33.01515	32.97002	33.65023
General Business and Public Utility Personal	45.05000	45.15000	45.25000	45.93000
<b>Streetsboro City</b>				
Residential/Agricultural Real	35.65495	33.03092	30.34505	31.14891
Commercial/Industrial and Public Utility Real	37.77131	34.94489	33.22273	33.93862
General Business and Public Utility Personal	63.36000	60.67000	59.04000	59.80000
<b>Tallmadge City</b>				
Residential/Agricultural Real	42.52232	42.51067	35.51776	35.20003
Commercial/Industrial and Public Utility Real	49.08302	49.07120	41.75168	40.48651
General Business and Public Utility Personal	71.56000	71.57000	64.63000	64.46000
<b>Waterloo Local</b>				
Residential/Agricultural Real	26.04638	26.04104	26.42052	26.40259
Commercial/Industrial and Public Utility Real	29.59376	29.57227	30.45533	30.44533
General Business and Public Utility Personal	54.13000	54.13000	55.04000	55.03000
<b>West Branch Local</b>				
Residential/Agricultural Real	23.08321	23.08462	23.08421	23.58549
Commercial/Industrial and Public Utility Real	23.12249	23.12943	23.12947	23.63021
General Business and Public Utility Personal	33.20000	33.20000	33.20000	33.70000
<b>Windham Exempted Village</b>				
Residential/Agricultural Real	32.48520	32.14960	31.02047	30.76952
Commercial/Industrial and Public Utility Real	32.04940	31.63701	31.04724	30.80484
General Business and Public Utility Personal	51.99000	51.86000	51.46000	51.22000

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.

2007	2006	2005	2004	2003	2002
\$28.10106	\$29.17455	\$23.39163	\$23.51755	\$25.44895	\$25.62955
31.50810	33.76420	27.67581	27.53751	28.74765	28.74518
62.42000	62.94000	57.15000	57.18000	57.32000	57.36000
30.95043	23.09445	23.60269	23.67610	26.21422	26.12474
30.98611	23.13515	27.45908	27.51908	28.88942	28.98557
39.36000	38.34000	46.13000	46.19000	46.61000	46.68000
29.07337	30.46412	30.57497	29.54674	30.82767	31.90084
32.68085	33.97758	34.73424	33.57600	34.67535	37.97368
46.83000	48.22000	48.29000	47.26000	48.54000	49.52000
32.68001	33.79001	34.94001	34.99138	35.38001	32.80001
32.68002	33.79001	35.04116	35.18471	35.38001	32.80003
45.62000	46.73000	47.88000	47.93000	48.32000	45.74000
29.55426	33.18610	32.66604	33.95909	32.08003	33.09003
31.95608	35.64463	34.87739	36.19713	32.17418	33.09003
57.93000	58.89000	58.23000	59.15000	55.12000	56.13000
34.89406	35.30861	37.13457	32.50025	32.55967	34.99290
41.04684	41.52397	0.00000	0.00000	0.00000	0.00000
64.07000	64.42000	64.42000	59.73000	59.73000	59.73000
26.47553	27.26146	27.33161	27.39179	31.80095	32.15390
30.58849	32.63139	32.70139	32.72335	36.40621	36.61621
55.19000	55.94000	56.01000	56.07000	59.71000	59.92000
23.85045	24.25306	24.30971	24.38509	24.39784	24.47210
23.87963	24.28457	24.32928	24.34974	24.35066	24.50002
33.95000	34.35000	34.35000	34.35000	34.35000	34.50000
30.33902	31.52681	25.75512	25.83142	26.62572	26.76975
30.34972	32.86713	27.10713	27.18665	28.68937	28.79937
50.96000	52.09000	46.33000	46.41000	47.16000	47.27000

**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	Total Tax Collections
2011	\$27,288,516	\$26,136,262	95.78 %	\$973,550	\$27,109,812
2010	27,205,663	25,985,209	95.51	922,947	26,908,156
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

Note: The County does not identify delinquent collections by the year for which the tax was levied.

(1) 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 (1)	Accumulated Outstanding Delinquent Taxes	Percent of Outstanding Delinquent Taxes to Current Tax Levy
99.35 %	\$2,594,974	9.51 %
98.91	2,442,945	8.98
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

**Portage County, Ohio**  
*Principal Real Property Taxpayers*  
 2011 and 2002

Taxpayer	2011	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
CPG Partners	\$7,525,780	0.23%
Aerc Barrington Inc	6,058,360	0.19
Cedar Fair	5,839,230	0.18
Campus Pointe Associates	5,104,650	0.15
Shady Lake Apartments	4,998,210	0.15
Pebblebrook Associates	4,992,150	0.15
Settlers Landing at Greentree, LLC	4,713,400	0.14
Portage County Board of Commissioners (Hospital)	4,497,960	0.14
Portage County Board of Commissioners	4,497,510	0.14
Step 2 Real Estate Company	4,476,160	0.14
<b>Total</b>	<b>\$52,703,410</b>	<b>1.61%</b>
<b>Total Real Assessed Valuation</b>	<b>\$3,270,977,390</b>	

Taxpayer	2002	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Chelsea GCA Realty	\$6,475,010	0.27%
AERC Barrington, Inc.	6,300,000	0.27
Portage County Board of Funtime, Inc.	5,118,350	0.22
Breezy Point Limited	4,918,900	0.21
Metropolitan Life	4,895,770	0.21
Shady Lake Apartments	4,177,960	0.18
GE Lighting, Inc.	3,808,970	0.16
Portage Pointe, Limited	3,639,020	0.15
Coral Market Square, LTD	3,499,790	0.15
Silver Meadows Limited	3,452,050	0.15
<b>Total</b>	<b>\$46,285,820</b>	<b>1.97%</b>
<b>Total Real Assessed Valuation</b>	<b>\$2,353,856,134</b>	

Source: Portage County Auditor

**Portage County, Ohio**  
*Principal Public Utility Property Taxpayers*  
 2011 and 2002

2011		
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$55,897,720	69.96%
American Transmission	11,373,680	14.23
East Ohio Gas Company	9,377,350	11.74
Total	<u>\$76,648,750</u>	<u>95.93%</u>
Total Public Utility Assessed Valuation	<u>\$79,897,680</u>	
2002		
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$41,362,810	38.77%
American Transmission	15,561,810	14.58
Ohio Bell Telephone Company	15,465,810	14.49
Total	<u>\$72,390,430</u>	<u>67.84%</u>
Total Public Utility Assessed Valuation	<u>\$106,700,070</u>	

Source: Portage County Auditor

**Portage County, Ohio**  
*Robinson Memorial Hospital Statistics*  
*Last Ten Years*

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
<b>Admissions (1)</b>										
Internal Medicine	0	0	0	4,550	4,719	4,691	3,379	3,429	3,126	2,676
General Surgery	0	0	0	596	618	614	724	701	804	884
Pulmonary Medicine	0	0	0	17	18	18	248	242	275	301
Urology	0	0	0	43	45	45	63	43	39	53
Oncology	0	0	0	228	237	236	288	184	147	163
Other	0	0	0	45	47	47	22	19	21	35
Gastroenterology	0	0	0	20	21	21	39	46	35	54
Neurology	0	0	0	4	4	4	20	55	82	98
Cardiovascular Surgery	0	0	0	211	219	218	150	144	166	179
Otolaryngology	0	0	0	5	5	5	18	42	43	32
Cardiology	0	0	0	244	253	251	368	351	329	456
Pediatrics	0	0	0	689	715	711	748	635	664	731
Orthopedics	0	0	0	298	309	307	280	287	321	371
OB/GYN	0	0	0	998	1,035	1,029	957	883	915	952
Family Practice	0	0	0	1,430	1,483	1,473	2,222	1,941	2,039	2,271
<b>Total Admissions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,378</b>	<b>9,728</b>	<b>9,670</b>	<b>9,526</b>	<b>9,002</b>	<b>9,006</b>	<b>9,256</b>
<b>Discharges (2)</b>										
Medical/Surgical	6,153	7,452	6,844	7,167	7,337	0	0	0	0	0
Critical Care	1,320	384	346	321	350	0	0	0	0	0
Obstetrics	809	846	943	968	1,027	0	0	0	0	0
Newborn	729	749	786	769	848	0	0	0	0	0
<b>Total Number of Patient Days</b>	<b>9,011</b>	<b>9,431</b>	<b>8,919</b>	<b>9,225</b>	<b>9,562</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Number of Patient Days</b>										
Medical/Surgical	27,934	28,030	26,956	29,343	30,516	29,989	28,483	28,081	27,987	27,980
Critical Care	3,696	960	865	4,037	3,941	3,720	3,955	3,421	3,572	3,923
Pediatrics	0	0	0	0	0	0	202	247	337	486
Obstetrics	1,780	1,861	1,980	2,127	2,339	2,149	2,188	1,887	1,880	1,838
Newborn	1,458	1,498	1,493	1,576	1,774	1,483	1,284	1,260	1,432	1,481
<b>Total Number of Patient Days</b>	<b>34,868</b>	<b>32,349</b>	<b>31,294</b>	<b>37,083</b>	<b>38,570</b>	<b>37,341</b>	<b>36,112</b>	<b>34,896</b>	<b>35,208</b>	<b>35,708</b>
<b>Average Length of Patient Stay</b>										
Medical/Surgical	4.4	3.7	3.7	5.2	5.2	4.9	4.7	4.9	5.0	5.0
Critical Care	2.8	2.5	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	0.0	0.0	1.7	1.8	1.8	1.8
Obstetrics	2.2	2.2	2.1	2.3	2.3	2.3	2.3	2.3	2.3	2.3
Newborn	2.0	2.0	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) 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.

(2) Information prior to 2007 is not available

Source: Robinson Memorial Hospital

**Portage County, Ohio**  
*Principal Hospital Payers*  
 2011 and 2005 (1)

2011		
Hospital Payer	Charges for Services	Percentage of Total Hospital Charges for Services
Medicare	\$44,367,820	31.00 %
Medical Mutual	21,468,300	15.00
Medicaid	10,018,540	7.00
Total	<u>\$75,854,660</u>	<u>53.00 %</u>
Total Hospital Charges for Services	<u>\$143,122,000</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
2011	161,419	\$9,436,442,504	\$15,761,668	0.17%	97.64
2010	161,419	9,505,540,643	16,631,014	0.17%	103.03
2009	152,061	9,786,274,416	13,067,522	0.13%	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

(1) Includes only general obligation bonds.

Source: 2010 The 2010 US Census  
 2001 - 2009 The 2000 US Census

Source: Portage County Auditor

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**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
2011	\$15,761,668	\$750,774	\$396,477	\$6,351,273	\$924,390
2010	16,631,014	922,074	434,923	7,065,408	853,204
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

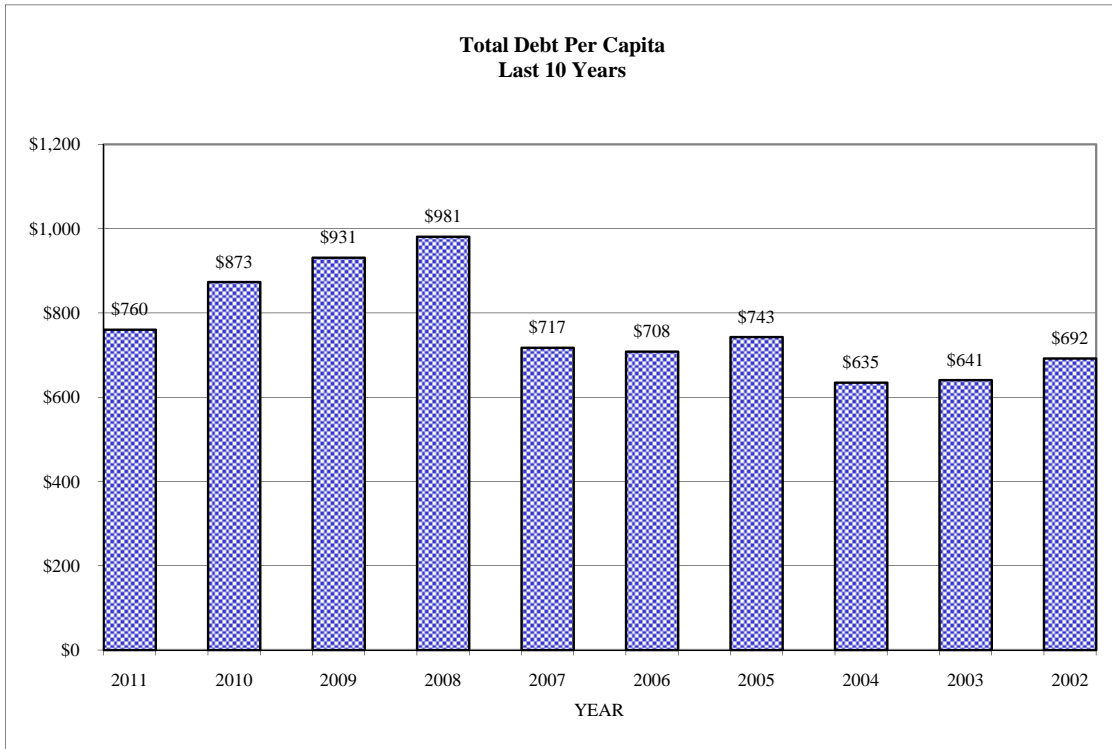
(1) Personal Income and population are located on S52

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)
\$0	\$23,426,774	\$6,992,607	\$68,121,000	\$122,724,963	3.09 %	\$760
0	24,070,007	7,505,726	83,473,000	140,955,356	3.55	873
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



**Portage County, Ohio**  
*Computation of Legal Debt Margin*  
*Last Ten Years*

	2011		2010	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year	\$3,350,875,070	\$3,350,875,070	\$3,357,103,065	\$3,357,103,065
Debt Limitation	82,271,877	33,508,751	82,427,577	33,571,031
Total Outstanding Debt:				
General Obligation Bonds	15,761,668	15,761,668	16,631,014	16,631,014
Special Assessment Bonds	750,774	750,774	922,074	922,074
Intergovernmental Loans	6,992,607	6,992,607	7,505,726	7,505,726
Revenue Bonds	23,426,774	23,426,774	24,070,007	24,070,007
Long-Term Debt-Enterprise	68,121,000	68,121,000	83,473,000	83,473,000
OWDA Loans	6,747,750	6,747,750	7,500,331	7,500,331
OPWC Loans	924,390	924,390	853,204	853,204
ORDC Loans	0	0	0	0
Notes	0	0	1,550,000	1,550,000
Total	122,724,963	122,724,963	142,505,356	142,505,356
Exemptions:				
Intergovernmental Loans	6,992,607	6,992,607	7,505,726	7,505,726
Revenue Bonds	23,426,774	23,426,774	24,070,007	24,070,007
Long-Term Debt-Enterprise	68,121,000	68,121,000	83,473,000	83,473,000
General Obligation Bonds - Jail Construction	0	0	0	0
Special Assessment Bonds	750,774	750,774	922,074	922,074
OWDA Loans	6,747,750	6,747,750	7,500,331	7,500,331
OPWC Loans	924,390	924,390	853,204	853,204
ORDC Loans	0	0	0	0
Enterprise Fund Notes	0	0	1,550,000	1,550,000
Amount Available in Debt Service Fund	155,255	155,255	363,985	363,985
Total	107,118,550	107,118,550	126,238,327	126,238,327
Net Debt	15,606,413	15,606,413	16,267,029	16,267,029
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$66,665,464	\$17,902,338	\$66,160,548	\$17,304,002
Legal Debt Margin as a Percentage of the Debt Limit	81.03%	53.43%	80.27%	51.54%
(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		76,271,877		76,427,577
		\$82,271,877		\$82,427,577

(3) The Debt Limitation equals one percent of the assessed value.

Source: Portage County Auditor

2009		2008		2007	
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)
\$3,436,814,690	\$3,436,814,690	\$3,461,540,168	\$3,461,540,168	\$3,453,773,411	\$3,453,773,411
84,420,367	34,368,147	85,038,504	34,615,402	84,844,335	34,537,734
13,067,522	13,067,522	13,981,721	13,981,721	14,857,624	14,857,624
994,885	994,885	1,072,358	1,072,358	1,145,130	1,145,130
8,014,227	8,014,227	8,486,130	8,486,130	8,937,784	8,937,784
23,148,520	23,148,520	23,196,991	23,196,991	24,430,380	24,430,380
87,198,000	87,198,000	92,482,000	92,482,000	49,157,000	49,157,000
8,229,902	8,229,902	8,938,509	8,938,509	9,482,423	9,482,423
914,061	914,061	955,058	955,058	985,411	985,411
16,366	16,366	32,484	32,484	59,573	59,573
6,200,000	6,200,000	8,300,000	8,300,000	6,700,000	6,700,000
147,783,483	147,783,483	157,445,251	157,445,251	115,755,325	115,755,325
8,014,227	8,014,227	8,486,130	8,486,130	8,937,784	8,937,784
23,148,520	23,148,520	23,196,991	23,196,991	24,430,380	24,430,380
87,198,000	87,198,000	92,482,000	92,482,000	49,157,000	49,157,000
0	0	0	0	0	0
994,885	994,885	1,072,358	1,072,358	1,145,130	1,145,130
8,229,902	8,229,902	8,938,509	8,938,509	9,482,423	9,482,423
914,061	914,061	955,058	955,058	985,411	985,411
16,366	16,366	32,484	32,484	59,573	59,573
1,950,000	1,950,000	4,050,000	4,050,000	2,370,000	2,370,000
302,473	302,473	283,197	283,197	296,930	296,930
0					
130,768,434	130,768,434	139,496,727	139,496,727	96,864,631	96,864,631
17,015,049	17,015,049	17,948,524	17,948,524	18,890,694	18,890,694
\$67,405,318	\$17,353,098	\$67,089,980	\$16,666,878	\$65,953,641	\$15,647,040
79.84%	50.49%	78.89%	48.15%	77.73%	45.30%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	78,420,367		79,038,504		78,844,335
	\$84,420,367		\$85,038,504		\$84,844,335

(continued)

**Portage County, Ohio**  
*Computation of Legal Debt Margin (continued)*  
*Last Ten Years*

	2006		2005	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year	\$3,190,212,274	\$3,190,212,274	\$3,188,205,980	\$3,188,205,980
Debt Limitation	78,255,307	31,902,123	78,205,150	31,882,060
Total Outstanding Debt:				
General Obligation Bonds	15,673,928	15,673,928	16,454,224	16,454,224
Special Assessment Bonds	1,158,086	1,158,086	1,227,294	1,227,294
Intergovernmental Loans	9,370,491	9,370,491	9,785,509	9,785,509
Revenue Bonds	18,570,529	18,570,529	19,513,513	19,513,513
Long-Term Debt	47,373,000	47,373,000	48,930,000	48,930,000
OWDA Loans	10,222,241	10,222,241	10,961,527	10,961,527
OPWC Loans	988,100	988,100	641,287	641,287
ORDC Loans	79,944	79,944	99,693	99,693
Notes	9,855,000	9,855,000	11,115,000	11,115,000
Total	113,291,319	113,291,319	118,728,047	118,728,047
Exemptions:				
Intergovernmental Loans	9,370,491	9,370,491	9,785,509	9,785,509
Revenue Bonds	18,570,529	18,570,529	19,513,513	19,513,513
Long-Term Debt-Enterprise	47,373,000	47,373,000	48,930,000	48,930,000
General Obligation Bonds - Jail Construction	0	0	0	0
Special Assessment Bonds	1,158,086	1,158,086	1,227,294	1,227,294
OWDA Loans	10,222,241	10,222,241	10,961,527	10,961,527
OPWC Loans	988,100	988,100	641,287	641,287
ORDC Loans	79,944	79,944	99,693	99,693
Enterprise Fund Notes	8,575,000	8,575,000	9,440,000	9,440,000
Amount Available in Debt Service Fund	258,814	258,814	68,446	68,446
Total	96,596,205	96,596,205	100,667,269	100,667,269
Net Debt	16,695,114	16,695,114	18,060,778	18,060,778
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$61,560,193	\$15,207,009	\$60,144,372	\$13,821,282
Legal Debt Margin as a Percentage of the Debt Limit	78.67%	47.67%	76.91%	43.35%
(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		72,255,307		72,205,150
		\$78,255,307		\$78,205,150

(3) The Debt Limitation equals one percent of the assessed value.

Source: Portage County Auditor

2004		2003		2002	
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)
\$3,096,410,931	\$3,096,410,931	\$2,802,470,305	\$2,802,470,305	\$2,719,581,459	\$2,719,581,459
75,910,273	30,964,109	68,561,758	28,024,703	66,489,536	27,195,815
17,204,222	17,204,222	17,125,902	17,125,902	18,639,173	18,639,173
1,295,475	1,295,475	1,298,057	1,298,057	1,372,221	1,372,221
1,555,223	1,555,223	0	0	0	0
22,506,105	22,506,105	20,329,767	20,329,767	21,135,738	21,135,738
37,837,418	37,837,418	40,728,586	40,728,586	43,266,799	43,266,799
11,757,869	11,757,869	13,660,522	13,660,522	13,508,481	13,508,481
764,723	764,723	907,159	907,159	1,049,593	1,049,593
0	0	0	0	0	0
4,725,000	4,725,000	6,597,000	6,597,000	6,596,000	6,596,000
97,646,035	97,646,035	100,646,993	100,646,993	105,568,005	105,568,005
1,555,223	1,555,223	0	0	0	0
22,506,105	22,506,105	20,329,767	20,329,767	21,135,738	21,135,738
37,837,418	37,837,418	40,728,586	40,728,586	43,266,799	43,266,799
0	0	0	0	925,000	925,000
1,295,475	1,295,475	1,298,057	1,298,057	1,372,221	1,372,221
11,757,869	11,757,869	13,660,522	13,660,522	13,508,481	13,508,481
764,723	764,723	907,159	907,159	1,049,593	1,049,593
0	0	0	0	0	0
2,936,500	2,936,500	3,523,000	3,523,000	3,029,000	3,029,000
123,337	123,337	124,553	124,553	2,329,709	2,329,709
78,776,650	78,776,650	80,571,644	80,571,644	86,616,541	86,616,541
18,869,385	18,869,385	20,075,349	20,075,349	18,951,464	18,951,464
\$57,040,888	\$12,094,724	\$48,486,409	\$7,949,354	\$47,538,072	\$8,244,351
75.14%	39.06%	70.72%	28.37%	71.50%	30.31%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	69,910,273		62,561,758		60,489,536
	\$75,910,273		\$68,561,758		\$66,489,536

**Portage County, Ohio**  
*Computation of Direct and Overlapping Governmental Activities Debt*  
*December 31, 2011*

Political Subdivision	General Obligation Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
<b>Direct - Portage County</b>			
General Obligation Bonds	\$15,761,668	100.00%	\$15,761,668
Special Assessment Bonds	750,774	100.00	750,774
OWDA Loans	396,477	100.00	396,477
<i>Total Direct - Portage County</i>	<u>16,908,919</u>	<u>100.00</u>	<u>16,908,919</u>
<b>Overlapping</b>			
Townships Wholly Within County	1,009,000	100.00	1,009,000
Cities Wholly Within the County	24,605,997	100.00	24,605,997
Villages Wholly Within the County	929,345	100.00	929,345
Schools Wholly Within the County	101,640,842	100.00	101,640,842
Tallmadge City	11,585,000	3.26	377,671
Mogadore Village	795,000	24.85	197,558
Aurora City School District	23,870,996	98.51	23,515,318
Stow-Munroe Falls City School District	2,885,000	0.34	9,809
Tallmadge City School District	26,335,000	1.49	392,392
Lake Local School District	20,359,949	0.22	44,792
Mogadore Local School District	8,859,997	30.90	2,737,739
West Branch Local School District	7,856,043	1.12	87,988
Akron-Summit Library District	44,065,000	0.48	211,512
Mantua-Shalersville Fire and Ambulance	2,505,000	100.00	2,505,000
<i>Total Overlapping</i>	<u>277,302,169</u>		<u>158,264,963</u>
<i>Totals</i>	<u>\$294,211,088</u>		<u>\$175,173,882</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, 2011.

Source: Portage County Auditor

**Portage County, Ohio**  
*Pledged Revenue Coverage*  
*Revenue Debt - Nursing Home*  
*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	
2011	\$6,782,559	\$5,982,993	\$799,566	\$272,000	\$273,716	\$545,716	1.47
2010	6,264,799	6,045,830	218,969	7,391,680	184,140	7,575,820	0.03
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)

\* Total operating expenses exclusive of depreciation.

\*\* Revenue debt includes revenue bonds payable solely from net revenues in the nursing home enterprise fund.

Note: During 2010, the County refunded \$6,700,000 of these bonds.

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	
2011	\$4,445,132	\$3,083,179	\$1,361,953	\$67,835	\$87,528	\$155,363	8.77
2010	3,844,812	3,302,932	541,880	82,605	61,101	143,706	3.77
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

\* 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	
2011	\$6,212,369	\$3,650,540	\$2,561,829	\$728,396	\$445,998	\$1,174,394	2.18
2010	7,168,653	4,043,343	3,125,310	1,094,094	438,572	1,532,666	2.04
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

\* 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.

Note: During 2010, the County refunded \$459,106 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	
2011	\$4,155,852	\$2,566,280	\$1,589,572	\$688,183	\$241,085	\$929,268	1.71
2010	4,670,632	1,963,806	2,706,826	974,932	196,034	1,170,966	2.31
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

\* Total operating expenses exclusive of depreciation.

\*\* Revenue debt includes 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.

Note: During 2010, the County refunded \$330,000 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	
2011	\$4,178,067	\$2,805,928	\$1,372,139	\$672,985	\$196,914	\$869,899	1.58
2010	4,003,862	2,222,767	1,781,095	650,244	215,774	866,018	2.06
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

\*\* 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	
2011	\$148,435,000	\$137,264,000	\$11,171,000	\$24,469,000	\$2,950,000	\$27,419,000	0.41
2010	151,126,000	134,439,000	16,687,000	11,647,000	3,061,000	14,708,000	1.13
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

\* 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 Eight Years Ago (1)*

<b>2011</b>		
Employer	Employees	Percentage of Total County Employment
Kent State University	3,150	3.77%
Robinson Memorial Hospital	1,537	1.84
Portage County	1,089	1.30
GE Lighting Incorporated	600	0.72
Kent City Schools	585	0.70
Step II Corporation	500	0.60
Ravenna City Schools	499	0.60
St. Gobain Performance Plastics	475	0.57
McMaster-Carr Supply Company	453	0.54
Northeast Ohio Medical University	400	0.48
<b>Total</b>	<b>9,288</b>	<b>11.12%</b>
<b>Total Employment within the County</b>	<b>83,500</b>	

<b>2003 (1)</b>		
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 Supply Company	176	0.20
Parker-Hannifin	158	0.19
<b>Total</b>	<b>4,192</b>	<b>5.09%</b>
<b>Total Employment within the County</b>	<b>82,400</b>	

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>
2011	161,419	\$3,969,938,886	24,594	320.3	83,500	7,600
2010	161,419	3,969,938,886	24,594	320.3	82,400	8,900
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

Source:

- (1) 2010 The 2010 Census Bureau  
2001 - 2009 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)	
	8.3%	8.6%	8.9%	\$14,281,950	\$6,716,950	\$20,998,900	\$1,629,000,000
	9.8	10.1	9.6	25,661,910	21,950,560	47,612,470	1,581,000,000
	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

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

Function/Program	2011	2010	2009	2008
<b><i>Governmental Activities</i></b>				
<b>General Government</b>				
Legislative and Executive				
County Offices	92	104	118	123
Certificate of Title	7	9	22	10
Real Estate Assessment	8	8	8	8
Judicial				
County Offices	126	128	127	127
Computer Legal Research	0	0	0	1
Prosecutors Grants	0	0	0	5
<b>Public Safety</b>				
County Offices	158	205	200	200
Probation Services	0	0	10	9
Kids in Treatment	0	0	0	4
Hazmat Operations	3	4	4	4
<b>Public Works</b>				
County Offices	3	3	4	8
Motor Vehicle and Gas Tax	56	60	62	63
<b>Health</b>				
Mental Health and Recovery Board	6	6	6	7
Developmental Disabilities	219	215	219	224
Dog and Kennel	5	6	7	4
Child Health Services	0	0	0	6
Women, Infants and Children	16	23	22	22
<b>Human Services</b>				
County Offices	7	13	17	7
Public Assistance	152	167	170	180
Child Support Administration	0	0	0	29
Central Purchasing	12	8	9	8
Health Benefits	2	2	2	2
Workers Compensation Retro Rating Plan	1	1	1	1
<b><i>Business-Type Activities</i></b>				
Solid Waste	30	37	43	44
Nursing Home	97	91	97	97
Portage County Sewer	19	23	23	23
Portage County Water	8	10	15	12
Streetsboro Sewer	13	17	13	16
Robinson Memorial Hospital	1,282	1,282	1,282	1,282
<b>Totals</b>	<u>2,322</u>	<u>2,422</u>	<u>2,481</u>	<u>2,526</u>

Source: Portage County Auditor and Robinson Memorial Hospital

Method: Using 1.0 for each full time employee at December 31.



2007	2006	2005	2004	2003	2002
192	167	162	153	130	160
10	10	9	9	9	8
10	10	8	9	11	11
123	111	116	123	128	143
1	2	1	1	0	0
5	5	5	5	6	5
201	180	179	197	176	177
10	10	9	8	6	11
9	9	8	12	11	11
1	2	4	4	1	1
19	14	13	13	11	11
62	61	63	86	69	59
7	8	8	7	6	6
213	250	241	284	272	254
3	4	3	4	4	5
7	7	8	10	6	6
22	22	20	21	17	18
7	7	7	9	5	5
155	139	126	135	118	118
29	34	40	40	33	28
8	9	7	11	9	12
2	1	1	2	1	1
1	1	1	0	1	1
47	47	48	48	40	47
93	93	94	120	97	88
33	32	32	51	20	19
5	5	5	n/a	12	12
10	11	12	n/a	14	16
1,282	1,244	1,239	1,223	1,216	1,353
2,567	2,495	2,469	2,585	2,429	2,586

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

Function/Program	2011	2010	2009	2008
<b><i>Governmental Activities</i></b>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	103,747	110,446	108,706	109,626
Voter Turnout in November	25,610	50,755	45,113	78,402
Percentage of Voter Turnout	24.69%	45.95%	41.50%	71.52%
Recorder				
Deeds Issued	3,516	3,496	3,819	4,230
Mortgages Issued	4,923	5,280	5,733	5,667
Judicial				
Kent and Ravenna Municipal Courts				
Cases Filed	33,354	34,279	35,511	36,860
Cases Disposed	37,505	37,902	39,167	39,241
DUI Misdemeanors Filed	1,237	1,217	1,517	1,508
Domestic Violence Misdemeanors Filed	384	423	387	374
Common Pleas Courts Cases				
Civil	1,644	1,955	1,989	2,051
Criminal	829	886	755	776
Domestic	1,048	1,213	1,257	1,260
Felony Indictments	827	784	784	769
Health				
Dog and Kennel				
Dogs Licensed	27,463	24,800	22,320	20,323
Number of Penalties Assessed	4,627	3,844	2,915	1,650
Kennels	277	276	266	279
Number of Kennel Penalties Assessed	11	22	11	8
<b><i>Business-Type Activities</i></b>				
Portage County Sewer				
Number of Customers	8,731	8,684	8,599	8,462
Number of Units	11,269	11,108	11,024	10,818
Portage County Water				
Number of Customers	1,151	1,131	1,110	1,078
Streetsboro Sewer				
Number of Customers	4,491	4,452	4,389	4,326
Number of Units	6,204	6,167	6,107	6,038
Robinson Memorial Hospital				
Number of Beds	285	285	285	285

Source: Portage County Auditor

2007	2006	2005	2004	2003	2002
99,305	103,718	100,190	109,565	97,330	94,711
27,485	56,433	46,089	77,637	34,761	42,722
27.68%	54.41%	46.00%	70.86%	35.71%	45.11%
5,065	5,942	6,317	6,120	5,985	5,749
8,383	10,407	11,635	12,104	17,031	14,067
36,324	36,634	37,988	36,566	48,301	48,263
40,070	40,650	42,623	41,428	50,899	50,405
1,446	1,722	1,641	1,801	2,074	1,921
415	448	462	487	610	653
1,844	1,641	1,548	1,432	1,379	1,434
692	759	745	582	584	506
3,144	2,375	1,466	1,563	1,039	849
692	759	745	583	584	503
20,053	19,444	18,094	18,594	19,244	19,885
1,920	1,832	1,056	796	816	987
248	231	248	242	267	275
12	8	10	3	7	3
8,332	8,053	7,815	7,621	7,339	7,055
10,171	12,518	11,894	11,846	11,731	11,615
911	838	727	617	347	n/a
4,253	4,075	3,921	3,752	3,622	3,492
5,956	8,407	7,754	7,225	6,832	6,438
285	285	285	285	285	285

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

	2011	2010	2009	2008
<b><i>Governmental Activities</i></b>				
General Government				
Legislative and Executive				
County Offices' Vehicles	19	19	21	30
Real Estate Assessment's Vehicles	1	2	2	2
Delinquent Real Estate Tax				
Assessment Collections' Vehicles	1	1	1	1
Judicial				
County Offices' Vehicles	8	11	11	10
Public Safety				
County Offices' Vehicles	48	51	51	52
Probation Services' Vehicles	2	4	4	8
Hazmat Operations' Vehicles	11	11	11	11
Public Works				
County Engineer's Vehicles	60	61	59	57
Sanitary Engineer's Vehicles	41	40	41	42
Solid Waste's Vehicles	23	24	24	21
Health				
Mental Retardation and				
Developmental Disabilities' Vehicles	59	57	54	54
Dog and Kennel Vehicles	3	3	1	2
Human Services				
County Offices' Vehicles	2	2	2	2
Public Assistance's Vehicles	8	10	10	10
Central Purchasing's Vehicles	5	7	7	3
<b><i>Business-Type Activities</i></b>				
Nursing Home's Vehicles	0	0	0	0

Source: Portage County Auditor

2007	2006	2005	2004	2003	2002
99	99	100	94	91	90
2	2	2	2	2	1
1	1	1	1	1	1
8	8	8	8	8	8
50	60	42	42	37	33
4	4	4	4	4	4
10	10	10	0	0	0
33	33	28	28	22	16
54	54	39	34	30	28
20	20	20	17	16	15
66	66	62	62	60	53
3	3	3	2	2	1
2	2	2	2	2	2
18	18	12	12	8	8
4	4	2	2	2	2
2	2	2	2	2	2

**Portage County, Ohio**

*Miscellaneous Statistics*

*December 31, 2011*

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***Date of Incorporation*** 1808

***County Seat*** Ravenna, Ohio

***Higher Education***

Fortis 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



# Dave Yost • 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  
AUGUST 28, 2012