

**PORTAGE COUNTY, OHIO**

**SINGLE AUDIT REPORT**

**FOR THE YEAR ENDED  
DECEMBER 31, 2012**

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





# Dave Yost • Auditor of State

Board of County 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, 2012 through December 31, 2012. 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. The 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

July 18, 2013

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**PORTAGE COUNTY, OHIO  
SINGLE AUDIT REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2012**

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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 and  
Members of the Audit Committee  
Portage County, Ohio

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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, 2012, and the related notes to the financial statements, which collectively comprise Portage County, Ohio's basic financial statements, and have issued our report thereon dated June 14, 2013, wherein we noted that the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, and restated its December 31, 2011 net position of business-type activities and the Portage County Sewer Fund due to an adjustment in the recognition of sewer rights, and wherein we noted that our report includes a references to other auditors who audited the financial statements of the Robinson Memorial Portage County Hospital, as described in our report on Portage County, Ohio's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that we reported on separately by those auditors. The financial statements of Portage Industries, Inc., the discretely component unit, were not audited in accordance with *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Portage County, Ohio's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of Portage County, Ohio's internal control.

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

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

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Portage County, Ohio's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

### **Purpose of This Report**

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



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

June 14, 2013



**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 FOR  
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY OMB CIRCULAR A-133**

To the Board of County Commissioners and  
Members of the Audit Committee  
Portage County, Ohio

**Report on Compliance for Each Major Federal Program**

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, 2012. 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.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Portage County, Ohio's major federal programs based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal program. However, our audit does not provide a legal determination of Portage County, Ohio's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, Portage County, Ohio, complied, in all material respects, with the types of 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, 2012.

### **Report on Internal Control Over Compliance**

Management of Portage County, Ohio, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Portage County, Ohio's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

## Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Portage County, Ohio, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise Portage County, Ohio's basic financial statements. We issued our report thereon dated June 14, 2013, wherein we noted that our opinion on the Robinson Memorial Portage County Hospital was based on the report of other auditors, and which contained unmodified opinions on those financial statements. Our opinion also explained that Portage County, Ohio, adopted Governmental Accounting Standards Board (GASB) Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, and restated its December 31, 2011 net position of business-type activities and the Portage County Sewer Fund due to an adjustment in the recognition of sewer rights. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects in relation to the basic financial statements taken as a whole.



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

June 14, 2013

**PORTAGE COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

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	\$ 9,415
<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 11	10.561	G-89-20-1133/G-1011-11-5101	23,756
Food Assistance Refunds - SFY 12	10.561	G-89-20-1133/G-1011-11-5101	628,474
Food Assistance Refunds - SFY 13	10.561	G-89-20-1133/G-1011-11-5101	202,637
Food Assistance Employment and Training (FAET) - SFY 12	10.561	G-89-20-1133/G-1011-11-5101	39,695
<i>Total Supplemental Nutrition Assistance Program Cluster - CFDA #10.561</i>			<u>894,562</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	6710041WA0513	160,267
Supplemental Food Program for Women, Infants, and Children (WIC)	10.557	6710041WA0112	837,055
<i>Total CFDA #10.557</i>			<u>997,322</u>
Water and Waste Disposal Systems for Rural Communities			
ARRA - USDA Rural Development (Aurora Meadows Sanitary Sewer)	10.760	not available	127,017
<b>Total U.S. Department of Agriculture</b>			<u>2,028,316</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	390,439
11 County Formula Grant	14.228	B-F-11-1CJ-1	88,783
12 County Formula Grant	14.228	B-F-12-1CJ-1	9,039
08 Neighborhood Stabilization Program (HERA)	14.228	B-Z-08-1CJ-1	194,667
CDBG Housing Grant	14.228	B-C-11-1CJ-1	43,566
CDBG New Horizons FHA	14.228	B-N-10-1CJ-1	1,522
<i>Total CFDA #14.228</i>			<u>728,016</u>
<b>Total U.S. Department of Housing and Urban Development (HUD)</b>			<u>728,016</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	80,571
Victims of Crime Assistance (VOCA)	16.575	13VAGENE122	28,575
<i>Total CFDA #16.575</i>			<u>109,146</u>
Violence Against Women Formula Grants			
Violence Against Women Act - Title IV	16.588	2011-WF-VA2-8222	50,000
Edward Byrne Memorial Justice Assistance Grant Program			
JAG/Byrne Communication Equipment	16.738	2011-JG-E01-T13172	37,120
JAG/Byrne Court Security Equipment		2011-JG-LLE-5891	10,000
<i>Total CFDA #16.738</i>			<u>47,120</u>
Congressionally Recommended Awards			
Community Integration and Socialization	16.753	2010-DD-BX-0375	27,718
<i>Passed Through Ohio Department of Drug and Alcohol Addiction Services</i>			
Enforcing Underage Drinking Laws Grant	16.727		3,000
<b>Total U.S. Department of Justice</b>			<u>236,984</u>

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**PORTAGE COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**  
**(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	<u>148,073</u>
<i>WIA - Youth-In-School</i>			
Workforce Investment Act (WIA) 474 Youth In-School	17.259	not available	329,375
<i>WIA - Youth Out-of-School</i>			
Workforce Investment Act (WIA) 472 Youth Out-of-School	17.259	not available	34,082
<i>Total CFDA #17.259</i>			<u>363,457</u>
<i>ARRA - WIA - Dislocated Workers</i>			
Workforce Investment Act (WIA) 406 Dislocated Workers NEG-OJT	17.260	not available	<u>17,259</u>
<i>WIA - Dislocated Workers</i>			
Workforce Investment Act (WIA) 485 Dislocated Workers	17.278	not available	185,992
Workforce Investment Act (WIA) 450 Dislocated Workers OJT	17.278	not available	2,101
<i>Total CFDA #17.278</i>			<u>188,093</u>
Total Workforce Investment Act (WIA) Cluster			<u>716,882</u>
<b>Total U.S. Department of Labor</b>			<u>716,882</u>
<b><u>U.S. Department of Transportation</u></b>			
<i>Passed through Ohio Department of Transportation:</i>			
<i>Highway Planning and Construction</i>			
LPA Safety Studies - Guardrail Phase 2 Project	20.205	PID 84952	7,232
LPA Safety Studies - High Hazard Crash Data	20.205	PID 84955	12,359
LPA Safety Studies - Fracture Critical Load Rating Project	20.205	PID 90189	27,399
LPA Safety Studies - Sign Upgrade	20.205	PID 92303	24,584
Hiram College Hike and Bike Study	20.205	PID 89326	30,086
Franklin Township Sidewalk LPA #24327	20.205	PID 88501	98,670
Tallm Rd. - EDI 16 CH18L	20.205	PID 79066	35,094
Brady Lake Road Bridge Replacement #31287	20.205	PID 78016	2,706
Prospect Summit Hayes Intersect #21432	20.205	PID 79009	54,156
POR - Sandy Lake Road Resurface #23750	20.205	PID 88958	16,308
POR - Cableline Road Resurface #23323	20.205	PID 85151	105,532
Tallmadge Road Resurfacing #25103	20.205	PID 92710	206,474
Eberly Road Bridge Replacement #34288	20.205	PID 85302	145,550
Hopkins Road Bridge Placement #22843	20.205	PID 31880	529,389
<i>Total CFDA #20.205</i>			<u>1,295,539</u>
<i>Passed through Ohio Department of Public Safety:</i>			
<i>State and Community Highway Safety</i>			
High Visibility Enforcement Overtime	20.600	HVEO-2012-67-00-00341-00	16,069
<b>Total U. S. Department of Transportation</b>			<u>1,311,608</u>

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**PORTAGE COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**  
**(CONTINUED)**

Federal Grantor Pass-Through Grantor 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	30,100
Title VIB - Division of Special Education Flow-Through	84.027	069773-6B-SF-2013	11,034
<i>Total CFDA #84.027</i>			<u>41,134</u>
Special Education Preschool Grants			
Early Childhood Special Education Grant	84.173	069773-2012	6,000
Early Childhood Special Education Grant	84.173	069773-2013	2,210
<i>Total CFDA #84.172</i>			<u>8,210</u>
Total Special Education Cluster			<u>49,344</u>
<i>Passed through Ohio Department of Drug and Alcohol Addiction Services:</i>			
RSC Recovery to Work Grant XX '12	84.126	069773 2012	128,449
RSC Recovery to Work Grant XX '11	84.126	069 773 2011	25,923
<i>Total CFDA #84.126</i>			<u>154,372</u>
<i>Passed through Ohio Department of Health:</i>			
Special Education - Grants for Infants and Families with Disabilities			
Help Me Grow '12	84.181	06710031HG0413	22,680
Help Me Grow '12	84.181	06710031HG0413	70,471
Help Me Grow '11	84.181	06710031HG0312	93,150
Help Me Grow '11	84.181	06710031HG0312	43,871
<i>Total CFDA #84.181</i>			<u>230,172</u>
<b>Total U.S. Department of Education</b>			<u>433,888</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	17,104
<b>Total U.S. Election Assistance Commission</b>			<u>17,104</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	93.243	67-1452-SPFSIG-P-12-1175	59,109
Strategic Prevention Framework	93.243	67-1452-SPFSIG-P-13-1175	30,180
<i>Total CFDA #93.243</i>			<u>89,289</u>
<i>Passed through Ohio Secretary of State:</i>			
Voting Access for Individuals with Disabilities	93.617	not available	7,960
<i>Passed through Ohio Department of Jobs and Family Services:</i>			
Kinship Navigator Grant	93.605	not available	43,547

(Continued)

**PORTAGE COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**  
**(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 (Continued)</u></b>			
<i>Passed through Ohio Department of Jobs and Family Services:</i>			
Promoting Safe and Stable Families			
Caseworker Visits 12	93.556	G-89-20-1133/G-1011-12-5101	4,695
Caseworker Visits 13	93.556	G-89-20-1133/G-1011-13-5101	1,751
Caseworker Visits Admin 12	93.556	G-89-20-1133/G-1011-12-5101	522
Caseworker Visits Admin 13	93.556	G-89-20-1133/G-1011-13-5101	195
ESSA/Family Preservation Operating 12	93.556	G-89-20-1133/G-1011-12-5101	5,082
ESSA/Family Preservation Operating 13	93.556	G-89-20-1133/G-1011-13-5101	740
ESSA/Family Preservation 12	93.556	G-89-20-1133/G-1011-12-5101	972
ESSA/Family Preservation 13	93.556	G-89-20-1133/G-1011-13-5101	1,647
ESSA/Family Reunification Operating 12	93.556	G-89-20-1133/G-1011-12-5101	4,454
ESSA/Family Reunification Operating 13	93.556	G-89-20-1133/G-1011-13-5101	742
ESSA/Family Reunification 12	93.556	G-89-20-1133/G-1011-12-5101	3,125
ESSA/Family Reunification 13	93.556	G-89-20-1133/G-1011-13-5101	3,004
Post Adoption Special 12	93.556	G-89-20-1133/G-1011-12-5101	54,890
Post Adoption Special 13	93.556	G-89-20-1133/G-1011-13-5101	16,353
<i>Total CFDA #93.556</i>			<u>98,172</u>
Temporary Assistance for Needy Families			
TANF Independent Living 11	93.558	G-89-20-1133/G-1011-11-5101	5,332
TANF Independent Living 12	93.558	G-89-20-1133/G-1011-12-5101	21,712
TANF ADC Collections 10	93.558	G-89-20-1133/G-1011-10-5101	(15,190)
TANF Admin 12	93.558	G-89-20-1133/G-1011-12-5101	1,377,323
TANF Admin 13	93.558	G-89-20-1133/G-1011-13-5101	158,213
TANF Earnings from Collections 13	93.558	G-89-20-1133/G-1011-13-5101	1,773
Regular TANF 12	93.558	G-89-20-1133/G-1011-12-5101	252,124
Regular TANF 13	93.558	G-89-20-1133/G-1011-13-5101	287,208
TANF Summer Youth	93.558	G-89-20-1133/G-1011-12-5101	209,570
<i>Total CFDA #93.558</i>			<u>2,298,065</u>
Child Support Enforcement			
CSEA Incentives	93.563	G-89-20-1133/G-1011-12-5101	247,005
Federal Child Support	93.563	G-89-20-1133/G-1011-12-5101	1,029,684
Federal Child Support	93.563	G-89-20-1133/G-1011-13-5101	280,728
<i>Total CFDA #93.563</i>			<u>1,557,417</u>
<u>Child Care Cluster</u>			
Child Care and Development Block Grant			
Child Care Admin 12	93.575	G-89-20-1133/G-1011-12-5101	41,530
Child Care Admin 13	93.575	G-89-20-1133/G-1011-13-5101	17,778
Child Care Non-Admin 12	93.575	G-89-20-1133/G-1011-12-5101	2
Child Care Non-Admin 13	93.575	G-89-20-1133/G-1011-13-5101	71,403
<i>Total CFDA #93.575</i>			<u>130,713</u>
Child Care Mandatory and Matching Funds of the Child Care and Development Fund			
Child Care Non-Admin 12	93.596	G-89-20-1133/G-1011-11-5101	76,749
Child Care Refunds 10	93.596	G-89-20-1133/G-1011-12-5101	(461)
Child Care Refunds 13	93.596	G-89-20-1133/G-1011-11-5101	(245)
<i>Total CFDA #93.596</i>			<u>76,043</u>
Total Child Care Cluster			<u>206,756</u>

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**PORTAGE COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**  
**(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</b> (Continued)			
<i>Passed through Ohio Department of Jobs and Family Services</i> (Continued)			
Foster Care Title IV-E			
IV-E Contract Services FCM	93.658	G-89-20-1133/G-1011-12-5101	22,629
IV-E Contract Services FCM	93.658	G-89-20-1133/G-1011-13-5101	7,381
IV-E Admin and Training - Foster Care - 12	93.658	G-89-20-1133/G-1011-12-5101	39,858
IV-E Admin and Training - Foster Care - 13	93.658	G-89-20-1133/G-1011-13-5101	38,962
Title IV-E Foster Care Services	93.658	G-89-20-1133/G-1011-12-5101	172,025
Protect Ohio	93.658	G-89-20-1133/G-1011-12-5101	1,788,279
<i>Total CFDA #93.658</i>			<u>2,069,134</u>
Adoption Assistance			
IV-E Contract Services Adoption Assistance 12	93.659	G-89-20-1133/G-1011-12-5101	22,629
IV-E Contract Services Adoption Assistance 13	93.659	G-89-20-1133/G-1011-13-5101	7,381
IV-E Admin and Training - Adoption Assistance 12	93.659	G-89-20-1133/G-1011-12-5101	121,339
IV-E Admin and Training - Adoption Assistance 13	93.659	G-89-20-1133/G-1011-13-5101	96,503
Non-Recurring Adoption 12	93.659	G-89-20-1133/G-1011-12-5101	4,800
<i>Total CFDA #93.659</i>			<u>252,652</u>
Child Welfare Services State Grants			
Title IV-B 12	93.645	G-89-20-1133/G-1011-12-5101	45,269
Title IV-B 13	93.645	G-89-20-1133/G-1011-13-5101	14,140
Title IV-B Administration 12	93.645	G-89-20-1133/G-1011-12-5101	3,857
Title IV-B Administration 13	93.645	G-89-20-1133/G-1011-13-5101	2,053
<i>Title CFDA #93.645</i>			<u>65,319</u>
Chaffee Foster Care Independence Program			
Chaffee Federal Allocation 12	93.674	G-89-20-1133/G-1011-12-5101	30,886
Chaffee Federal Allocation 13	93.674	G-89-20-1133/G-1011-13-5101	42,532
<i>Total CFDA #93.674</i>			<u>73,418</u>
<u>Social Services Block Grant</u>			
Title XX - Base Subsidy - 12	93.667	G-89-20-1133/G-1011-12-5101	355,261
Title XX - Base Subsidy - 13	93.667	G-89-20-1133/G-1011-13-5101	100,000
Title XX - Transfer Subsidy - 12	93.667	G-89-20-1133/G-1011-12-5101	605,944
Title XX - Transfer Subsidy - 13	93.667	G-89-20-1133/G-1011-13-5101	242,718
<i>Total CFDA #93.667-Passed through ODJFS</i>			<u>1,303,923</u>
<i>Passed through Ohio Department of Mental Health:</i>			
Title XX FY 12	93.667	MH-36-FY12	54,770
Title XX FY 13	93.667	MH-36-FY13	38,012
<i>Total CFDA #93.667-Passed through Ohio Department of Mental Health</i>			<u>92,782</u>
<i>Passed through Ohio Department of Developmental Disabilities:</i>			
Title XX CFDA Block Grant est	93.667	not available	106,675
<i>Total CFDA #93.667 - Social Services Block Grant</i>			<u>1,503,380</u>

(Continued)



**PORTAGE COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**  
**(CONTINUED)**

Federal Grantor <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures
<b>U.S. Department of Health and Human Services</b> (Continued)			
<u>Medical Assistance Program - Project Grants</u>			
<i>Passed Through Ohio Department of Jobs and Family Services</i>			
State Children Health Inc Prog (SCHIP) 12	93.767	6-89-20-433/6-1011-12-5101	6,293
State Children Health Inc Prog (SCHIP) 13	93.767	6-89-20-433/6-1011-13-5101	1,778
<i>Total CFDA #93.767</i>			<u>8,071</u>
<u>Medical Assistance Program</u>			
<i>Passed through Ohio Department of Develomental Disabilities:</i>			
Medicaid Admin Claiming	93.778	vailable	<u>209,546</u>
<i>Passed through Ohio Department of Mental Health:</i>			
Expanded Medicaid Program	93.778	not available	<u>36,918</u>
<i>Passed through Ohio Department of Drug and Alcohol Addiction Services:</i>			
Alcohol and Drug Medicaid	93.778	not available	<u>2,581</u>
<i>Passed through Ohio Department of Job and Family Services:</i>			
Ohio Home Care Waiver	93.778	not available	<u>37,828</u>
Medicaid NET 12	93.778	6-89-20-1133/6-1011-12-5101	104,030
Medicaid NET 13	93.778	6-89-20-1133/6-1011-13-5101	19,241
Medicaid Refunds/Collections/10	93.778	6-89-20-1133/6-1011-10-5101	(77,622)
Medicaid Refunds/Collections 11	93.778	6-89-20-1133/6-1011-11-5101	(39,809)
Medicaid Refunds/Collections 13	93.778	6-89-20-1133/6-1011-13-5101	(36,522)
Medicaid Admin 12	93.778	6-89-20-1133/6-1011-12-5101	313,718
Medicaid Admin 13	93.778	6-89-20-1133/6-1011-13-5101	111,983
Medicaid Child Welfare Related 12	93.778	6-89-20-1133/6-1011-12-5101	4,239
<i>Total CFDA #93.778</i>			<u>686,131</u>
Total Medical Assistance Program			<u>694,202</u>
<i>Passed through Ohio Department of Mental Health:</i>			
Block Grants for Community Mental Health Services			
Community Plan Grant - FY 12	93.958	not available	55,355
Community Plan Grant - FY 13	93.958	not available	39,545
<i>Total CFDA #93.958</i>			<u>94,900</u>
<i>Passed through Ohio Department of Drug and Alcohol Addiction Services:</i>			
Block Grants for Prevention and Treatment of Substance Abuse			
SAPT Alcohol/Drug Block Grant - FY 12/Treatment	93.959	SAPT PERCAPBG87	230,467
SAPT Alcohol/Drug Block Grant - FY 12/Prevention	93.959	SAPT PERCAPBG87	66,135
SAPT Alcohol/Drug Block Grant - FY 12/Treatment	93.959	SAPT PERCAPBG87	111,811
SAPT Alcohol/Drug Block Grant - FY 13/Prevention	93.959	SAPT PERCAPBG87	37,768
Women's Spec. Services Grant-FY12/Treatment	93.959	67-67583-02-W-T-12-8965	133,348
Women's Spec. Services Grant-FY12/Prevention	93.959	67-67583-02-W-T-130-8965	32,978
Women's Spec. Services Grant-FY13/Treatment	93.959	67-67583-02-W-T-12-8965	80,791
Women's Spec. Services Grant-FY13/Prevention	93.959	67-67583-02-W-T-13-8965	20,171
Youth Led Prevention 12	93.959		2,250
Youth Led Prevention 13	93.959		2,600
<i>Total CFDA #93.959</i>			<u>718,319</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>9,772,530</u>

(Continued)

**PORTAGE COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**  
**(CONTINUED)**

Federal Grantor <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass-Through Entity Number	Expenditures
<b><u>U.S. Department of Homeland Security</u></b>			
<i>Passed through Ohio Emergency Management Agency</i>			
<b><u>Homeland Security Cluster</u></b>			
Emergency Management Performance Grants			
EMPG Grant	97.042	EMW-2011-EP-000003-S01	48,214
EMPG Grant	97.042	EMW-2012-EP-00004-S01	86,097
<i>Total CFDA #97.042</i>			<u>134,311</u>
Homeland Security Grant Program			
State Homeland Security Program FY 09	97.067	2009-SS-T9-0089	72,579
State Homeland Security Program FY 10	97.067	2010-SS-T0-0012	73,581
SHSP USAR Training Funds FY08	97.067	2009-SS-T9-0089	30,000
<i>Total CFDA #97.067</i>			<u>176,160</u>
<b>Total U.S. Department of Homeland Security</b>			<u>310,471</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$ 15,555,799</u>

**PORTAGE COUNTY, OHIO**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

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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, 2012, the gross amount of loans outstanding under this program was \$5,700,910.

**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, 2012**  
**(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 2011 FEDERAL SCHEDULE**

The Ohio Department of Developmental Disabilities (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	2011 Federal Expenditures Reported	2012 Adjustment	Adjusted 2011 Federal Expenditures Reported
Medical Assistance Program	93.778	not available	\$ 351,703	\$ (71,472)	\$ 280,231

**NOTE 7: 2012 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 \$23,231. 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.

During the calendar year, the County Board of Developmental Disabilities received a refund for eFMAP (ARRA) funds for the Medicaid Program (CFDA #93.778) in the amount of \$1,288 from the Ohio Department of Developmental Disabilities. This refund was a correction to the eFMAP percentage for four billing cycles during July and August 2009. The revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses accrued in prior reporting periods.

**PORTAGE COUNTY, OHIO  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A-133 & §.505  
DECEMBER 31, 2012**

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

2012(i)	Type of Financial Statement Opinion	Unmodified
2012(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
2012(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
2012(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
2012(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
2012(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
2012(v)	Type of Major Programs' Compliance Opinions	Unmodified
2012(vi)	Are there any audit findings under §.510?	No
2012(vii)	Major Programs (list):  Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) - CFDA #10.557 Community Development Block Grants - CFDA #14.228 Temporary Assistance for Needy Families - CFDA #93.558	
2012(viii)	Dollar Threshold: A/B Programs	Type A: \$466,674 Type B: All Others
2012(ix)	Low Risk Auditee?	Yes

**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, 2012**

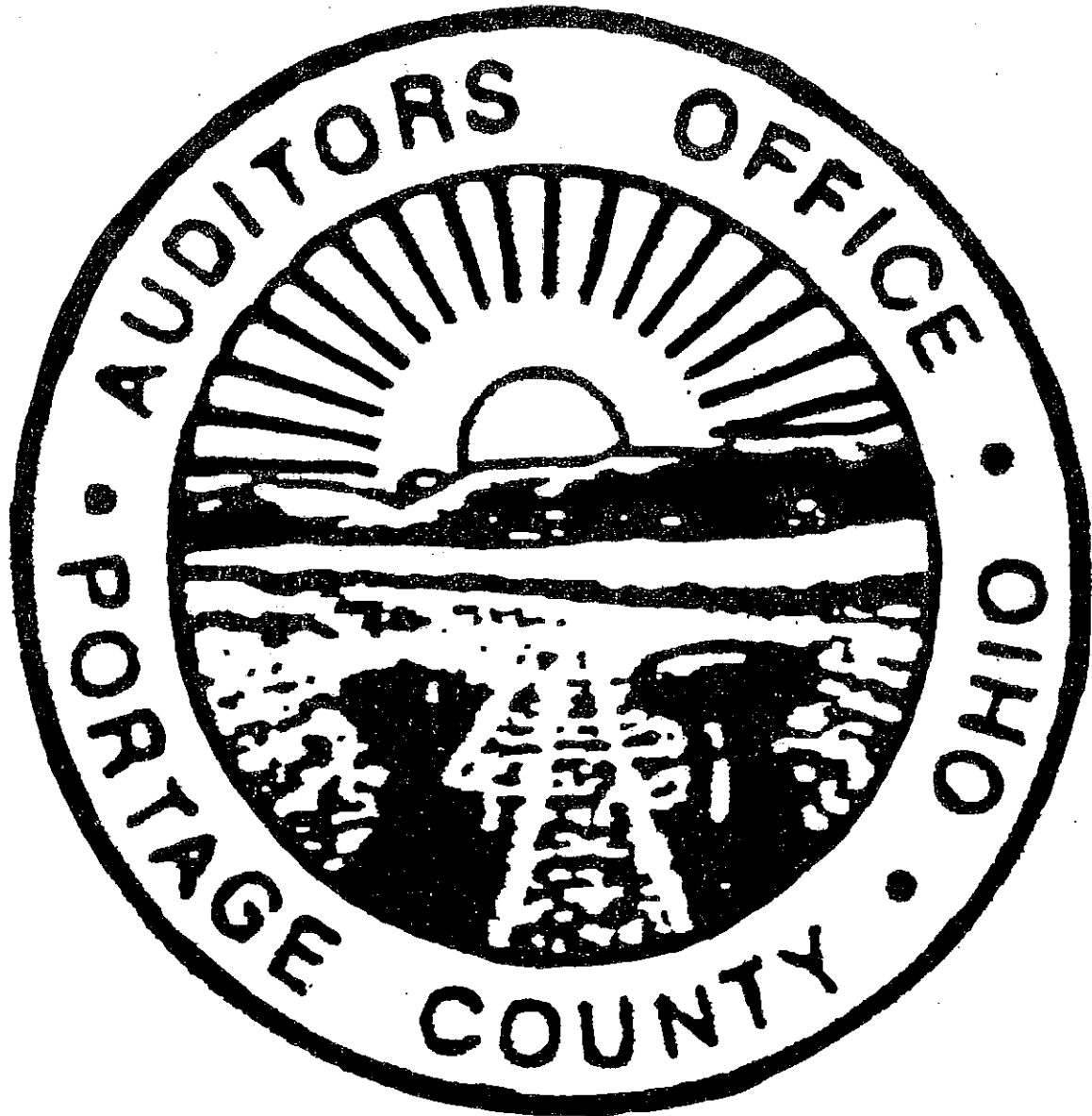
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The prior audit report, as of December 1, 2011, included no citations or instances of noncompliance. Management letter recommendations have been corrected, repeated, or procedures instituted to prevent occurrences in this audit period.

Comprehensive Annual Financial Report

For the Year Ended December 31, 2012

Portage County, Ohio







# Introductory Section



# **Portage County, Ohio**

## **Comprehensive Annual Financial Report**

**For the Year Ended December 31, 2012**

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

**Janet Esposito, Auditor**

**Portage County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2012*  
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# PORTAGE COUNTY AUDITOR

**Janet Esposito**

Administration Building  
449 South Meridian Street  
Ravenna, OH 44266

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June 16, 2013

To the Citizens of Portage County

Portage County Commissioners  
Honorable Maureen T. Frederick  
Honorable Tommie Jo Marsilio  
Honorable Kathleen Chandler

Portage County Treasurer  
Honorable Vicki Kline

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 2012, the County was audited by James G. Zupka, CPA Inc. Their unmodified 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 2012 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 24; 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, developmental disabilities 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***

Portage County's financial situation remains stable. Calendar year 2012 saw our County sales tax exceed all previous years with over \$17 million in receipts. Real property conveyance fees increased over \$200,000 from the previous year, which we hope is a good sign for 2013. Casino money received also helped to balance the general fund. Unemployment in the County dropped below 7 percent to 6.2 percent.

The sexennial property revaluation was completed in 2012 with both commercial and public utility properties seeing modest increases while residential, industrial and agricultural properties seeing decreases from 2 to almost 5 percent.

Soil pricing on agricultural property increase value for cropland by 6.16 percent and woodland by 4.1 percent. Overall, farmland has seen a considerable value increase in only three years. As the State also raised soil prices back in 2009.

## ***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 39.19 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 bought 15 police cruisers for the Sheriff's department while upgrading the dispatch center to a Multi-Agency Communications System (MARC).

The Sheriff's department also began a computer-aided dispatch project designed to improve the quality of our Dispatch Division. This was partnered with Kent State University, and the Computer-Assisted Drawing System (CAD) that integrates with our Geographic Information and Mapping System (GIS).

The water resources department purchased a new Ford 550 Truck. The Portage County Sewer plant made improvements to increase efficiency. The Streetsboro sewer trunk rehabilitation project was completed.

The Ravenna Training and Logistics Site project was completed. The Developmental Disabilities Board replaced the parking lot at Happy Day School.

The County Engineer's Department was busy during 2012. Eight bridges were completed in the unincorporated areas. Over 16.2 miles of road were resurfaced and the department purchased three Ford F150s and a mini excavator.

## ***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, 2011. 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 thirteenth 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 black ink that reads "Janet Esposito". The signature is written in a cursive style with a large, looping initial "J".

Janet Esposito  
Portage County Auditor

**Portage County, Ohio**

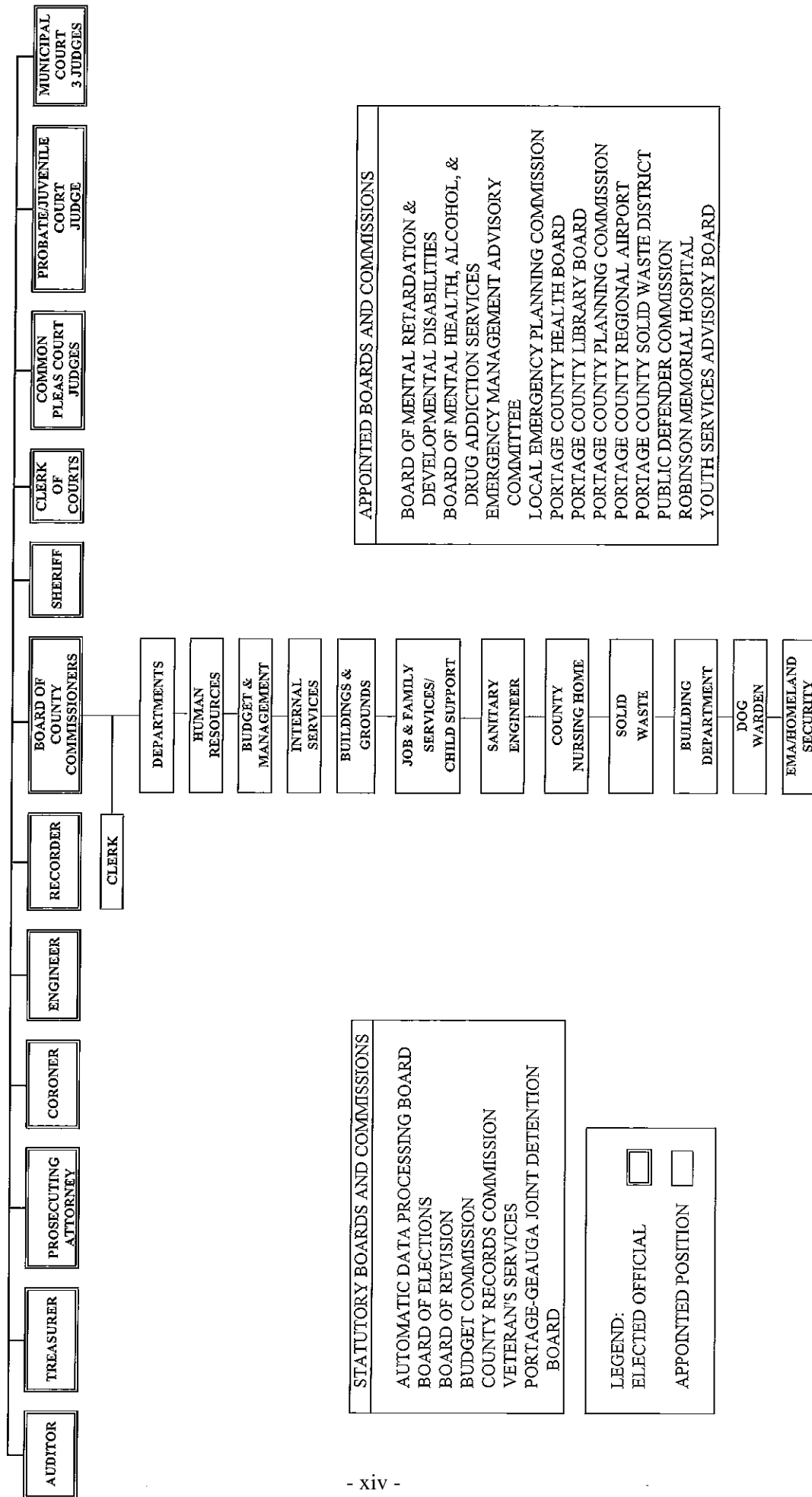
*Elected Officials  
December 31, 2012*

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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	Vicki Kline
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

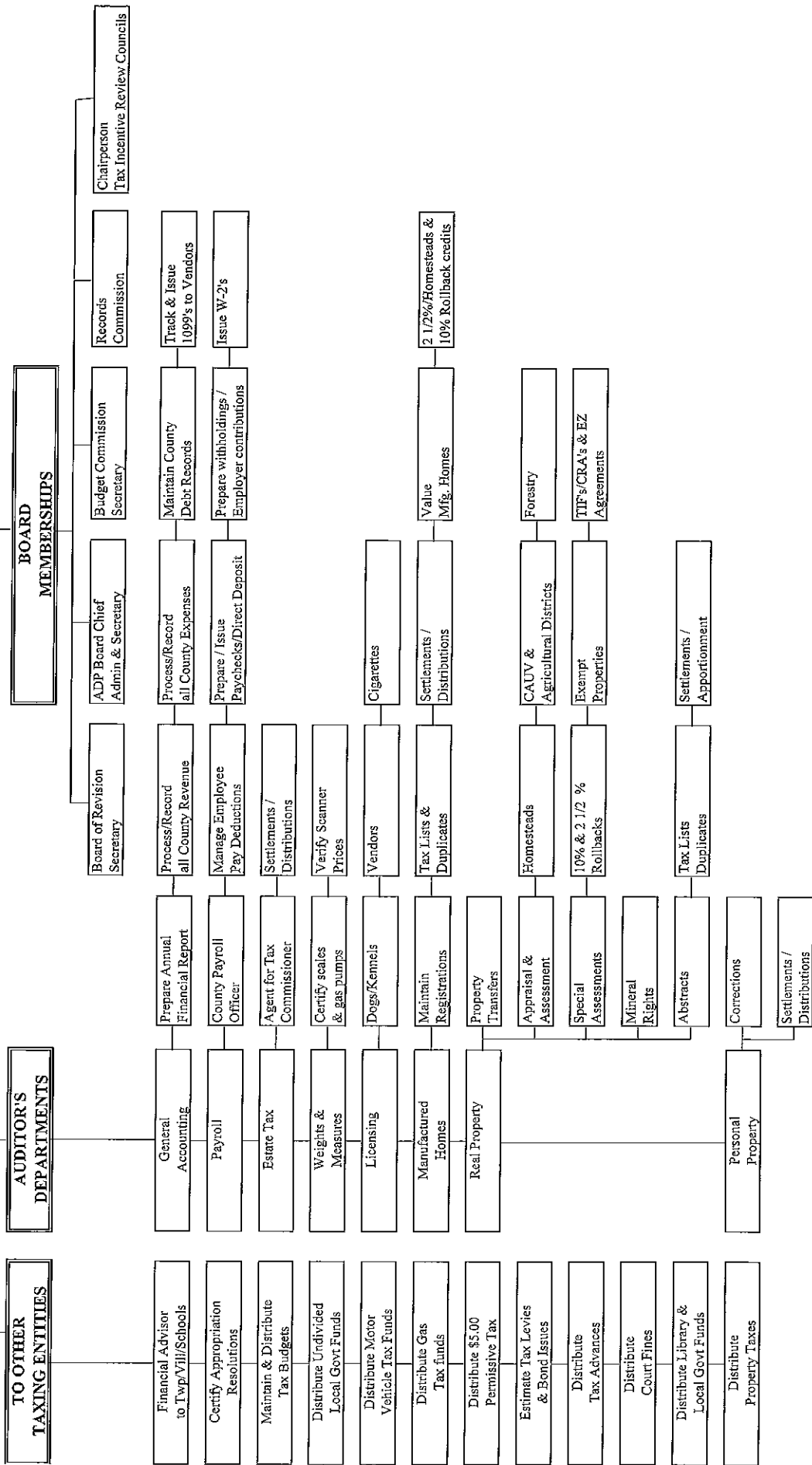
# PORTAGE COUNTY GOVERNMENT ORGANIZATIONAL CHART

## 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, 2011

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.



*Christopher P. Mouill*

President

*Jeffrey R. Emor*

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*

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 and  
Members of the Audit Committee  
Portage County, Ohio

The Honorable David Yost  
Auditor of State  
State of Ohio

**Report on the Financial Statements**

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, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

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

***Auditor's Responsibility***

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, which is both a major fund and represents 58 percent of assets, 54 percent of net position, and 83 percent of revenues for the business-type activities of Portage County. These 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 solely 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. 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*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also involves evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that our audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***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, 2012, and the respective changes in financial position, and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund, the Mental Health and Recovery Board Fund, the Developmental Disabilities Fund, the Child Welfare Levy Fund, and the Public Assistance Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

As described in Note 3 to the financial statements, during 2012 the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, and restated its December 31, 2011 net position of business-type activities and the Portage County Sewer Fund due to an adjustment in the recognition of sewer rights. Our opinion is not modified with respect to these matters.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis as listed in the table of contents 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.

*Other Information*


Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Portage County, Ohio's basic financial statements. 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

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.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 14, 2013, 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* in considering Portage County, Ohio's internal control over financial reporting and compliance.

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

June 14, 2013

**Portage County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2012*  
*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, 2012. 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 2012 are as follows:

- During 2012, the County saw several major construction projects come to completion:
  - Brimfield Township saw the completion of a Rubbermaid warehouse, Marshall's retail store and the Village Phase III residential complex.
  - Aurora City saw the completion of Saginaw Control building, Walden condominiums, Perrino Homes, National Bio Chemicals Corporation facility and Anna Maria Nursing Home.
  - Rootstown Township had two projects completed; the General Aluminum Manufacturing building and the Rootstown Villas.
  - Streetsboro City had a Best buy completed along with an addition to Viking Forge, remodeling of the Federal Reserve Bank and Artisan Industries facility.
  - Kent City has a new CVS drugstore along with a completed Mac LTO manufacturing facility and Edwards Communities multi-family homes.
- As evidenced by the continued construction and our improving financial position, the economy is 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 \$17 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 Position 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, 2012*  
*Unaudited*

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## **Reporting the County as a Whole**

### *Statement of Net Position 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 2012?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all non-fiduciary *assets* and *deferred outflows of resources* and *liabilities* and *deferred inflows of resources* using the *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 position* and changes in that position. This change in net position 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 Position 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, 2012*  
*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 Position* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2012 compared to 2011:

**Portage County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2012*  
*Unaudited*

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

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
<b>Assets</b>						
Current and Other Assets	\$127.7	\$125.9	\$129.3	\$137.1	\$257.0	\$263.0
Capital Assets, Net	93.3	89.9	246.8	246.5	340.1	336.4
<i>Total Assets</i>	<u>221.0</u>	<u>215.8</u>	<u>376.1</u>	<u>383.6</u>	<u>597.1</u>	<u>599.4</u>
<b>Deferred Outflows of Resources</b>						
Interest Rate Swap	0.0	0.0	8.1	8.3	8.1	8.3
<b>Liabilities</b>						
Current Liabilities	14.9	7.7	23.9	25.8	38.8	33.5
Long-term Liabilities						
Due within one Year	4.2	4.5	9.8	10.2	14.0	14.7
Due in More than one Year	18.2	19.6	93.5	99.7	111.7	119.3
<i>Total Liabilities</i>	<u>37.3</u>	<u>31.8</u>	<u>127.2</u>	<u>135.7</u>	<u>164.5</u>	<u>167.5</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes	24.3	24.3	0.0	0.0	24.3	24.3
Interest Rate Swap	0.0	0.0	8.6	8.3	8.6	8.3
<i>Total Deferred Inflows of Resources</i>	<u>24.3</u>	<u>24.3</u>	<u>8.6</u>	<u>8.3</u>	<u>32.9</u>	<u>32.6</u>
<b>Net Position</b>						
Net Investment in Capital Assets	73.9	74.2	146.7	146.3	220.6	220.5
Restricted for:						
Capital Projects	4.3	4.8	0.0	0.0	4.3	4.8
Debt Service	1.0	1.1	0.0	0.0	1.0	1.1
General Government	7.8	7.5	0.0	0.0	7.8	7.5
Public Safety	1.3	2.2	0.0	0.0	1.3	2.2
Public Works	9.6	9.6	0.0	0.0	9.6	9.6
Health	33.1	35.4	0.0	0.0	33.1	35.4
Human Services	3.8	3.7	0.0	0.0	3.8	3.7
Portage County Sewer	0.0	0.0	0.0	0.1	0.0	0.1
Streetsboro Sewer	0.0	0.0	1.5	1.6	1.5	1.6
Robinson Memorial Portage County Hospital	0.0	0.0	3.1	3.0	3.1	3.0
Unrestricted	24.6	21.2	97.1	96.9	121.7	118.1
<i>Total Net Position</i>	<u>\$159.4</u>	<u>\$159.7</u>	<u>\$248.4</u>	<u>\$247.9</u>	<u>\$407.8</u>	<u>\$407.6</u>

The County's overall net position 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 position for the current year, the following table gives readers further details regarding the results of activities for 2012 and 2011.

**Portage County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2012*  
*Unaudited*

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

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
<b>Program Revenues</b>						
Charges for Services and Sales	\$19.1	\$19.1	\$165.3	\$170.1	\$184.4	\$189.2
Operating Grants, Contributions and Interest	36.9	42.0	0.6	0.4	37.5	42.4
Capital Grants, Contributions and Assessments	3.0	4.6	1.5	2.4	4.5	7.0
<i>Total Program Revenues</i>	<u>59.0</u>	<u>65.7</u>	<u>167.4</u>	<u>172.9</u>	<u>226.4</u>	<u>238.6</u>
<b>General Revenues</b>						
Property Taxes	24.0	23.8	0.0	0.0	24.0	23.8
Sales Taxes	17.4	16.7	0.0	0.0	17.4	16.7
Grants and Entitlements	3.4	3.6	0.0	0.0	3.4	3.6
Interest	1.2	1.7	0.5	1.9	1.7	3.6
Miscellaneous	0.8	1.1	5.9	5.4	6.7	6.5
<i>Total General Revenues</i>	<u>46.8</u>	<u>46.9</u>	<u>6.4</u>	<u>7.3</u>	<u>53.2</u>	<u>54.2</u>
<i>Total Revenues</i>	<u>105.8</u>	<u>112.6</u>	<u>173.8</u>	<u>180.2</u>	<u>279.6</u>	<u>292.8</u>
<b>Program Expenses</b>						
General Government:						
Legislative and Executive	15.7	16.4	0.0	0.0	15.7	16.4
Judicial	10.2	10.0	0.0	0.0	10.2	10.0
Public Safety	17.1	16.8	0.0	0.0	17.1	16.8
Public Works	8.9	9.7	0.0	0.0	8.9	9.7
Health	34.9	32.3	0.0	0.0	34.9	32.3
Human Services	18.6	21.2	0.0	0.0	18.6	21.2
Interest and Fiscal Charges	0.7	1.0	0.0	0.0	0.7	1.0
Nursing Home	0.0	0.0	6.3	6.9	6.3	6.9
Solid Waste Recycling Center	0.0	0.0	3.4	3.5	3.4	3.5
Portage County Sewer	0.0	0.0	5.3	6.4	5.3	6.4
Portage County Water	0.0	0.0	3.1	3.3	3.1	3.3
Streetsboro Sewer	0.0	0.0	3.2	3.9	3.2	3.9
Robinson Memorial Hospital	0.0	0.0	151.1	153.2	151.1	153.2
Other Enterprise Funds	0.0	0.0	0.9	0.8	0.9	0.8
<i>Total Program Expenses</i>	<u>106.1</u>	<u>107.4</u>	<u>173.3</u>	<u>178.0</u>	<u>279.4</u>	<u>285.4</u>
<i>Change in Net Position</i>	(0.3)	5.2	0.5	2.2	0.2	7.4
Net Position Beginning of Year	159.7	154.5	247.9	245.7	407.6	400.2
Net Position End of Year	<u>\$159.4</u>	<u>\$159.7</u>	<u>\$248.4</u>	<u>\$247.9</u>	<u>\$407.8</u>	<u>\$407.6</u>

**Governmental Activities**

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

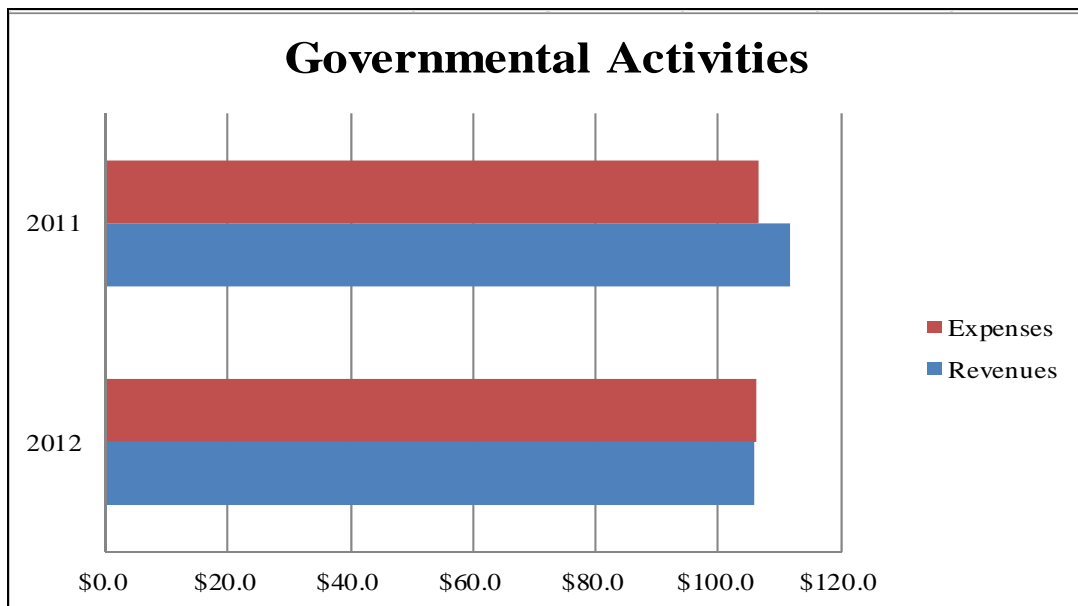
**Portage County, Ohio**  
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- The County saw reductions to both operating and capital grants. The drop in operating and capital grants can be attributed to the County requiring less award receipts to continue providing services expected by the public.
- Helping to offset the decreases, the property and sales taxes revenues increases were helped from multiple construction projects building both retail shops and personal dwellings.
- The County received less investment income, which can still be attributed to the slow rebound of interest rates.

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)

	2012	2011
Revenues	\$105.8	\$112.6
Expenses	106.1	107.4



***Business-Type Activities***

The County's business-type activities are comprised of ten enterprise funds, including the Robinson Memorial Portage County Hospital. In 2012, charges for services continued to be the major revenue source for business-type activities. During 2012, charges for services and investment income saw decreases which were offset by the decrease in expenses. The charges for service revenue decrease can be attributed the Robinson Memorial Hospital taking in less patients for 2012. The drop in investment income, again, can be attributed to the slow rebound in interest rates. The County was able to monitor spending and through cuts in expenses, still managed to have revenues exceeding expenses.

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## **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 \$71,338,075. \$14,382,168 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 an increase in fund balance mainly due to an increase in permissive sales tax revenue and property taxes from the rebounding economy. The mental health and recovery board, child welfare levy and public assistance funds all saw increases as well in fund balance as the result of careful budget monitoring to ensure positive cashflow while providing the public with the services they have come to expect. The developmental disabilities fund saw a decrease in fund balance. This decrease is largely due to an increase in expenditures as the County continues to strive for excellence in service for this public segment.

**Proprietary Funds** Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. Water and sewer charges increased from the prior year coupled with the County reducing expenses resulting in an increase in net position. The nursing home saw a slight decrease in net position related to a decrease in charges for service revenue from overall use. The solid waste recycling center's increase in net position was attributed to revenues continuing to outpace expenses. The decrease in the Robinson Memorial Portage County Hospital's charges for services is due to a decrease in inpatients admissions.

## **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 2012, the County amended its general fund budget numerous times to allow for insignificant amendments. Actual revenues received were \$4,238,214 higher than certification primarily due to conservative estimates in permissive sales tax and charges for services. Actual expenditures were \$1,479,379 less than appropriations due mainly to the diligence of management to keep costs low while still providing the services the County residents expect.

Modifications made from the original budgeted revenues to the final budgeted revenues amounted to an increase of \$1,008,811. This is primarily due to the anticipation of increased sales tax revenue 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.

**Portage County, Ohio**  
*Management's Discussion and Analysis*  
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**Capital Assets and Debt Administration**

*Capital Assets*

During 2012, the County continued to see major improvements and additions to their capital assets. New vehicles were purchased for the sheriff department, water resources and County engineer's department. The dispatch division improved the computer systems. Improvements to the sewer plant were made. Eight bridges were completed and over 16.2 miles of road were resurfaced. The Ravenna Training and Logistics site was also completed. Table 3 shows 2012 values compared to 2011.

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

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Land	\$2.1	\$2.2	\$13.5	\$13.5	\$15.6	\$15.7
Construction in Progress	2.2	6.2	13.9	11.6	16.1	17.8
Buildings and Improvements	42.6	44.3	59.6	63.5	102.2	107.8
Furniture and Fixtures	0.0	0.0	1.5	1.0	1.5	1.0
Equipment	4.0	3.9	54.4	59.2	58.4	63.1
Vehicles	3.1	3.1	2.1	2.1	5.2	5.2
Equity in Joint Venture	3.5	3.6	0.0	0.0	3.5	3.6
Infrastructure	35.8	26.6	93.2	86.8	129.0	113.4
Sewer Rights	0.0	0.0	8.6	8.8	8.6	8.8
<b>Total Capital Assets</b>	<b>\$93.3</b>	<b>\$89.9</b>	<b>\$246.8</b>	<b>\$246.5</b>	<b>\$340.1</b>	<b>\$336.4</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.

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

	Governmental Activities		Business Type Activities		Total	
	2012	2011	2012	2011	2012	2011
General Obligation Bonds	\$14.5	\$15.8	\$0.0	\$0.0	\$14.5	\$15.8
Special Assessment Bonds	0.7	0.8	0.0	0.0	0.7	0.8
Revenue Bonds	0.0	0.0	21.8	23.4	21.8	23.4
OPWC Loans	0.0	0.0	0.8	0.9	0.8	0.9
OWDA Loans	0.4	0.4	5.6	6.4	6.0	6.8
Intergovernmental Loans	0.0	0.0	6.5	7.0	6.5	7.0
Long-term Notes	0.0	0.0	0.0	0.0	0.0	0.0
Long-term Hospital Debt	0.0	0.0	65.1	68.1	65.1	68.1
Claims Payable	2.8	3.0	0.0	0.0	2.8	3.0
Compensated Absences	4.0	4.1	3.5	4.1	7.5	8.2
<b>Total</b>	<b>\$22.4</b>	<b>\$24.1</b>	<b>\$103.3</b>	<b>\$109.9</b>	<b>\$125.7</b>	<b>\$134.0</b>

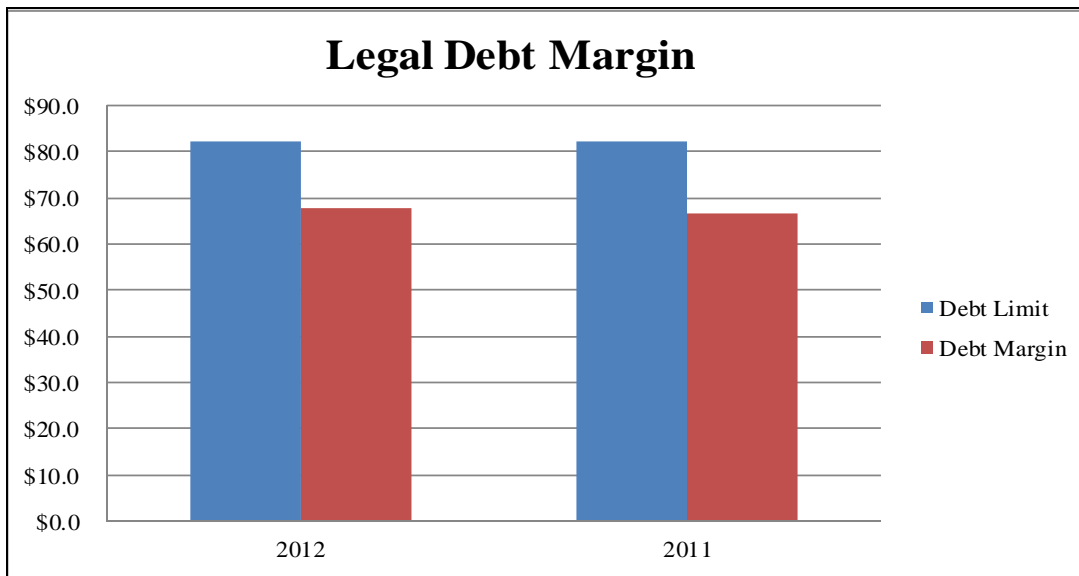
**Portage County, Ohio**  
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At December 31, 2012, the County's net change in long-term obligations was a decrease of \$8.3 million. This was largely due to the refunding of previously issued Robinson Memorial Hospital debt as well as continued payments 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 \$68.1 million. This is the additional amount of debt the County could issue. The debt margin increased \$1.0 million from 2011 to 2012 due to a decrease in overall debt still outstanding.

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

	2012	2011
Overall Debt Limit	\$82.1	\$82.3
Overall Debt Margin	68.1	67.1



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 or email at [jesposito@portageco.com](mailto:jesposito@portageco.com).



**Portage County, Ohio**  
*Statement of Net Position*  
*December 31, 2012*

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Portage Industries
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$73,428,258	\$30,074,981	\$103,503,239	\$154,958
Cash and Cash Equivalents				
In Segregated Accounts	381,286	7,678,421	8,059,707	0
With Fiscal Agents	4,769,417	0	4,769,417	0
Materials and Supplies Inventory	459,569	128,647	588,216	3,630
Accounts Receivable	0	21,302,304	21,302,304	92,236
Internal Balances	2,230,206	(2,230,206)	0	0
Intergovernmental Receivable	8,459,557	1,607,881	10,067,438	0
Prepaid Items	202,092	0	202,092	6,251
Sales Taxes Receivable	4,533,165	0	4,533,165	0
Property Taxes Receivable	25,952,039	0	25,952,039	0
Special Assessments Receivable	1,259,540	0	1,259,540	0
Loans Receivable	6,036,109	0	6,036,109	0
Goodwill	0	264,940	264,940	0
Other Assets	0	11,498,000	11,498,000	0
Assets Limited as to Use	0	58,987,000	58,987,000	0
Nondepreciable Capital Assets	4,287,183	27,426,802	31,713,985	0
Depreciable Capital Assets, Net	89,056,129	219,352,020	308,408,149	32,805
<i>Total Assets</i>	<u>221,054,550</u>	<u>376,090,790</u>	<u>597,145,340</u>	<u>289,880</u>
<b>Deferred Outflows of Resources</b>				
Interest Rate Swap	0	8,134,000	8,134,000	0
<b>Liabilities</b>				
Accounts Payable	2,666,960	8,237,979	10,904,939	22,817
Accrued Wages	2,483,940	2,613,938	5,097,878	22,874
Contracts Payable	0	252,257	252,257	0
Intergovernmental Payable	1,159,204	271,071	1,430,275	0
Accrued Hospital Expenses	0	2,642,000	2,642,000	0
Accrued Interest Payable	64,878	133,046	197,924	0
Other Liabilities	0	1,754,000	1,754,000	17,933
Claims Payable	1,383,820	0	1,383,820	0
Notes Payable	7,150,000	8,000,000	15,150,000	0
Due to Others	0	0	0	7,787
Long-Term Liabilities:				
Due Within One Year	4,212,319	9,811,566	14,023,885	0
Due In More Than One Year	18,193,965	93,497,850	111,691,815	4,174
<i>Total Liabilities</i>	<u>37,315,086</u>	<u>127,213,707</u>	<u>164,528,793</u>	<u>75,585</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	24,294,619	0	24,294,619	0
Interest Rate Swap	0	8,600,000	8,600,000	0
<i>Total Deferred Inflows of Resources</i>	<u>24,294,619</u>	<u>8,600,000</u>	<u>32,894,619</u>	<u>0</u>
<b>Net Position</b>				
Net Investment in Capital Assets	73,928,125	146,696,654	220,624,779	0
Restricted for:				
Capital Projects	4,348,934	0	4,348,934	0
Debt Service	1,024,017	0	1,024,017	0
General Government	7,753,527	0	7,753,527	0
Public Safety	1,323,307	0	1,323,307	0
Public Works	9,594,846	0	9,594,846	0
Health	33,146,087	0	33,146,087	0
Human Services	3,796,105	0	3,796,105	0
Portage County Sewer	0	27,796	27,796	0
Streetsboro Sewer	0	1,457,235	1,457,235	0
Robinson Memorial Portage County Hospital	0	3,160,000	3,160,000	0
Unrestricted	24,529,897	97,069,398	121,599,295	214,295
<i>Total Net Position</i>	<u>\$159,444,845</u>	<u>\$248,411,083</u>	<u>\$407,855,928</u>	<u>\$214,295</u>

See accompanying notes to the basic financial statements

**Portage County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2012

	Program Revenues			
	Expenses	Charges for Services, Sales and Assessments	Operating Grants Contributions and Interest	Capital Grants, Contributions and Assessments
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General Government:				
Legislative and Executive	\$15,650,431	\$8,972,657	\$0	\$0
Judicial	10,220,577	4,279,381	10,113	14,636
Public Safety	17,083,543	1,725,800	1,409,148	0
Public Works	8,932,633	427,225	7,399,075	2,974,670
Health	34,897,816	865,876	15,416,636	0
Human Services	18,599,585	2,840,523	12,647,589	0
Interest and Fiscal Charges	698,181	0	0	0
<b>Total Governmental Activities</b>	<b>106,082,766</b>	<b>19,111,462</b>	<b>36,882,561</b>	<b>2,989,306</b>
<b>Business-Type Activities:</b>				
Nursing Home	6,269,290	6,196,085	17,883	0
Solid Waste Recycling Center	3,429,672	3,491,340	0	64,628
Portage County Sewer	5,297,668	8,282,949	0	178,616
Portage County Water	3,099,114	4,294,066	0	115,473
Streetsboro Sewer	3,151,727	4,175,615	0	1,185,859
Robinson Memorial Portage County Hospital	151,067,000	137,534,000	539,000	0
Freedom Secondary Railroad	7,421	580	0	0
SCRAM	151,033	258,492	0	0
Electronic Fingerprinting	18,916	14,487	0	0
Storm Water Management	751,911	1,030,659	0	0
<b>Total Business-Type Activities</b>	<b>173,243,752</b>	<b>165,278,273</b>	<b>556,883</b>	<b>1,544,576</b>
<b>Total - Primary Government</b>	<b>\$279,326,518</b>	<b>\$184,389,735</b>	<b>\$37,439,444</b>	<b>\$4,533,882</b>
<b>Component Unit</b>				
Portage Industries	\$2,575,971	\$1,077,466	\$1,179,660	\$0

**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

Gain on Sale of Capital Assets

Miscellaneous

*Total General Revenues*

Change in Net Position

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

*Net Position End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Portage Industries
(\$6,677,774)	\$0	(\$6,677,774)	\$0
(5,916,447)	0	(5,916,447)	0
(13,948,595)	0	(13,948,595)	0
1,868,337	0	1,868,337	0
(18,615,304)	0	(18,615,304)	0
(3,111,473)	0	(3,111,473)	0
(698,181)	0	(698,181)	0
(47,099,437)	0	(47,099,437)	0
0	(55,322)	(55,322)	0
0	126,296	126,296	0
0	3,163,897	3,163,897	0
0	1,310,425	1,310,425	0
0	2,209,747	2,209,747	0
0	(12,994,000)	(12,994,000)	0
0	(6,841)	(6,841)	0
0	107,459	107,459	0
0	(4,429)	(4,429)	0
0	278,748	278,748	0
0	(5,864,020)	(5,864,020)	0
(47,099,437)	(5,864,020)	(52,963,457)	0
0	0	0	(318,845)
4,299,828	0	4,299,828	0
3,404,643	0	3,404,643	0
12,404,664	0	12,404,664	0
2,338,022	0	2,338,022	0
1,589,537	0	1,589,537	0
17,375,231	0	17,375,231	0
3,371,174	0	3,371,174	0
1,219,179	562,445	1,781,624	284
9,361	0	9,361	0
824,819	5,854,795	6,679,614	12,476
46,836,458	6,417,240	53,253,698	12,760
(262,979)	553,220	290,241	(306,085)
159,707,824	247,857,863	407,565,687	520,380
\$159,444,845	\$248,411,083	\$407,855,928	\$214,295

**Portage County, Ohio**

*Balance Sheet*

*Governmental Funds*

*December 31, 2012*

	General	Mental Health and Recovery Board	Developmental Disabilities	Child Welfare Levy	Public Assistance
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$8,604,024	\$4,401,026	\$23,892,518	\$2,654,174	\$684,677
Cash and Cash Equivalents In Segregated Accounts	243,505	0	0	0	0
With Fiscal Agents	0	0	4,769,417	0	0
Materials and Supplies Inventory	106,433	0	28,113	0	17,106
Interfund Receivable	4,696,584	0	0	0	0
Intergovernmental Receivable	2,091,273	621,097	820,416	408,035	609,544
Prepaid Items	198,591	609	0	2,236	615
Sales Taxes Receivable	4,533,165	0	0	0	0
Property Taxes Receivable	3,866,119	3,735,954	13,617,105	2,565,547	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	335,199	0	0	0	0
Restricted Assets:					
Equity in Pooled Cash and Cash and Cash Equivalents	489,971	0	0	0	0
<b>Total Assets</b>	<b>\$25,164,864</b>	<b>\$8,758,686</b>	<b>\$43,127,569</b>	<b>\$5,629,992</b>	<b>\$1,311,942</b>
<b>Liabilities</b>					
Accounts Payable	\$282,255	\$595,950	\$133,964	\$415,359	\$86,747
Accrued Wages	1,137,277	15,644	516,153	0	310,452
Intergovernmental Payable	299,657	10,627	181,004	52,303	48,525
Interfund Payable	684,663	7,613	277,673	529	193,142
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
<b>Total Liabilities</b>	<b>2,403,852</b>	<b>629,834</b>	<b>1,108,794</b>	<b>468,191</b>	<b>638,866</b>
<b>Deferred Inflows of Resources</b>					
Property Taxes	3,596,712	3,475,617	12,668,207	2,386,769	0
Unavailable Revenue	3,219,394	646,340	1,769,314	330,805	0
<b>Total Deferred Inflows of Resources</b>	<b>6,816,106</b>	<b>4,121,957</b>	<b>14,437,521</b>	<b>2,717,574</b>	<b>0</b>
<b>Fund Balances</b>					
Nonspendable	1,130,194	609	28,113	2,236	17,721
Restricted	0	4,006,286	27,553,141	2,441,991	655,355
Committed	27,339	0	0	0	0
Assigned	310,466	0	0	0	0
Unassigned (Deficit)	14,476,907	0	0	0	0
<b>Total Fund Balances</b>	<b>15,944,906</b>	<b>4,006,895</b>	<b>27,581,254</b>	<b>2,444,227</b>	<b>673,076</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$25,164,864</b>	<b>\$8,758,686</b>	<b>\$43,127,569</b>	<b>\$5,629,992</b>	<b>\$1,311,942</b>

See accompanying notes to the basic financial statements

**Portage County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
 Net Position of Governmental Activities  
 December 31, 2012*

Other Governmental Funds	Total Governmental Funds		
		<b>Total Governmental Funds Balances</b>	<b>\$71,338,075</b>
		<i>Amounts reported for governmental activities in the statement of net position are different because</i>	
		Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	93,343,312
\$23,017,892	\$63,254,311		
137,781	381,286	Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds.	
0	4,769,417	Intergovernmental	5,003,831
277,431	429,083	Special Assessments	1,259,540
0	4,696,584	Delinquent Property Taxes	1,657,420
3,909,192	8,459,557	Permissive Sales Tax	<u>1,718,490</u>
41	202,092		
0	4,533,165		
2,167,314	25,952,039	<b>Total</b>	<b>9,639,281</b>
1,259,540	1,259,540		
5,700,910	6,036,109	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 position.	
0	489,971	Net Position	6,089,798
<u>\$36,470,101</u>	<u>\$120,463,154</u>	Capital Assets	(175,107)
		Compensated Absences	49,767
\$547,232	\$2,061,507	Claims Payable	2,851,535
460,848	2,440,374	Internal Balances	<u>(1,238,578)</u>
95,569	687,685		
1,670,069	2,833,689	<b>Total</b>	<b>7,577,415</b>
17,924	17,924		
7,150,000	7,150,000	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(46,954)
<u>9,941,642</u>	<u>15,191,179</u>		
		Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
2,167,314	24,294,619	General Obligation Bonds	(14,510,842)
3,673,428	9,639,281	Special Assessment Bonds	(661,495)
		OWDA Loans	(356,586)
5,840,742	33,933,900	Compensated Absences	(4,025,826)
		Claims Payable	<u>(2,851,535)</u>
277,472	1,456,345		
20,482,212	55,138,985	<b>Total</b>	<u>(22,406,284)</u>
0	27,339		
22,772	333,238	<i>Net Position of Governmental Activities</i>	<u><u>\$159,444,845</u></u>
(94,739)	14,382,168		
<u>20,687,717</u>	<u>71,338,075</u>		
<u>\$36,470,101</u>	<u>\$120,463,154</u>		

**Portage County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2012*

	General	Mental Health and Recovery Board	Developmental Disabilities	Child Welfare Levy	Public Assistance
<b>Revenues</b>					
Property Taxes	\$4,481,478	\$3,506,846	\$12,775,694	\$2,408,184	\$0
Permissive Sales Tax	17,375,231	0	0	0	0
Intergovernmental	3,382,636	7,218,208	7,974,185	3,016,417	7,947,547
Interest	1,145,094	0	694	0	0
Licenses and Permits	6,487	0	0	0	0
Fines and Forfeitures	1,117,739	203,955	0	0	0
Rentals and Royalties	497,470	0	0	0	0
Charges for Services	8,485,414	0	172,754	2,269,604	0
Contributions and Donations	16	0	7,139	0	0
Special Assessments	0	0	0	0	0
Other	446,458	41,537	15,783	0	0
<i>Total Revenues</i>	<u>36,938,023</u>	<u>10,970,546</u>	<u>20,946,249</u>	<u>7,694,205</u>	<u>7,947,547</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	12,726,637	0	0	0	0
Judicial	9,011,841	0	0	0	0
Public Safety	14,072,587	0	0	0	0
Public Works	168,066	0	0	0	0
Health	0	10,134,343	22,654,142	0	0
Human Services	598,745	0	0	7,180,115	7,875,084
Capital Outlay	57,774	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>36,635,650</u>	<u>10,134,343</u>	<u>22,654,142</u>	<u>7,180,115</u>	<u>7,875,084</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>302,373</u>	<u>836,203</u>	<u>(1,707,893)</u>	<u>514,090</u>	<u>72,463</u>
<b>Other Financing Sources (Uses)</b>					
Sale of Capital Assets	137,469	0	0	0	0
Transfers In	0	0	0	0	6,597
Transfers Out	(270,499)	0	(200,000)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(133,030)</u>	<u>0</u>	<u>(200,000)</u>	<u>0</u>	<u>6,597</u>
<i>Net Change in Fund Balances</i>	169,343	836,203	(1,907,893)	514,090	79,060
<i>Fund Balances Beginning 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>
<i>Fund Balances End of Year</i>	<u>\$15,944,906</u>	<u>\$4,006,895</u>	<u>\$27,581,254</u>	<u>\$2,444,227</u>	<u>\$673,076</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, 2012*

Other Governmental Funds	Total Governmental Funds		
		<b>Net Change in Fund Balances - Total Governmental Funds</b>	(\$2,559,057)
		<b>Amounts reported for governmental activities in the statement of activities are different because</b>	
		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.	
\$1,589,537	\$24,761,739	Capital Asset Additions	8,979,132
0	17,375,231	Current Year Depreciation	(5,085,225)
14,620,885	44,159,878	Total	3,893,907
81,005	1,226,793		
531,896	538,383		
132,261	1,453,955		
156,477	653,947		
5,532,013	16,459,785	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.	(420,873)
17,461	24,616		
165,354	165,354		
312,180	815,958		
23,139,069	107,635,639	Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
		Intergovernmental	(963,703)
		Special Assessments	(145,326)
		Property Taxes	(725,045)
		Total	(1,834,074)
2,465,417	15,192,054	Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	1,329,284
702,163	9,714,004		
2,494,705	16,567,292		
8,085,135	8,253,201	Some expenses reported in the statement of activities, do not require the use of current financial resources and therefore are not report as expenditures in governmental funds.	
1,526,412	34,314,897	Accrued Interest on Bonds	3,466
2,751,956	18,405,900	Amortization of Issuance Costs	(104,774)
5,716,738	5,774,512	Amortization of Bond Premium	50,712
1,329,284	1,329,284	Total	(50,596)
647,585	647,585		
25,719,395	110,198,729	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	132,287
		Claims Payable	167,412
(2,580,326)	(2,563,090)	Total	299,699
1,564	139,033	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.	
328,902	335,499	Change in Net Position	(876,254)
0	(470,499)	Capital Assets	12,391
330,466	4,033	Compensated Absences	(39,959)
(2,249,860)	(2,559,057)	Claims Payable	(167,412)
		Internal Balances	149,965
22,937,577	73,897,132	Total	(\$921,269)
\$20,687,717	\$71,338,075	<i>Change in Net Position of Governmental Activities</i>	(\$262,979)

**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, 2012*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$4,379,213	\$4,351,480	\$4,351,480	\$0
Permissive Sales Tax	13,900,000	15,587,514	17,467,177	1,879,663
Intergovernmental	3,002,218	2,940,648	3,535,300	594,652
Interest	1,306,961	789,447	792,714	3,267
Licenses and Permits	8,900	5,700	6,487	787
Fines and Forfeitures	1,088,000	1,088,000	1,111,607	23,607
Rentals and Royalties	402,153	394,182	497,470	103,288
Charges for Services	6,246,981	6,186,266	7,787,875	1,601,609
Other	415,133	415,133	446,474	31,341
<i>Total Revenues</i>	<u>30,749,559</u>	<u>31,758,370</u>	<u>35,996,584</u>	<u>4,238,214</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	11,532,580	13,195,667	12,252,214	943,453
Judicial	8,477,809	9,225,930	8,946,018	279,912
Public Safety	13,095,606	14,221,697	14,112,896	108,801
Public Works	155,554	173,946	166,379	7,567
Human Services	746,106	743,241	603,736	139,505
Capital Outlay	0	169,450	169,309	141
<i>Total Expenditures</i>	<u>34,007,655</u>	<u>37,729,931</u>	<u>36,250,552</u>	<u>1,479,379</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	<u>(3,258,096)</u>	<u>(5,971,561)</u>	<u>(253,968)</u>	<u>5,717,593</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	31,789	31,789	137,469	105,680
Advances In	125,122	295,122	219,752	(75,370)
Advances Out	0	(503,473)	(47,062)	456,411
Transfers Out	(44,551)	(315,011)	(315,011)	0
<i>Total Other Financing Sources (Uses)</i>	<u>112,360</u>	<u>(491,573)</u>	<u>(4,852)</u>	<u>486,721</u>
<i>Net Change in Fund Balance</i>	(3,145,736)	(6,463,134)	(258,820)	6,204,314
<i>Fund Balance Beginning of Year</i>	6,700,157	6,700,157	6,700,157	0
Prior Year Encumbrances Appropriated	307,206	307,206	307,206	0
<i>Fund Balance End of Year</i>	<u>\$3,861,627</u>	<u>\$544,229</u>	<u>\$6,748,543</u>	<u>\$6,204,314</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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$3,480,672	\$3,480,448	\$3,507,010	\$26,562
Intergovernmental	6,247,903	6,247,903	7,199,547	951,644
Fines and Forfeitures	151,875	151,006	204,542	53,536
Other	3,803	3,803	41,537	37,734
<i>Total Revenues</i>	9,884,253	9,883,160	10,952,636	1,069,476
<b>Expenditures</b>				
Current:				
Health	10,384,967	11,848,217	11,097,608	750,609
<i>Net Change in Fund Balance</i>	(500,714)	(1,965,057)	(144,972)	1,820,085
<i>Fund Balance Beginning of Year</i>	3,781,993	3,781,993	3,781,993	0
Prior Year Encumbrances Appropriated	313,927	313,927	313,927	0
<i>Fund Balance End of Year</i>	<u>\$3,595,206</u>	<u>\$2,130,863</u>	<u>\$3,950,948</u>	<u>\$1,820,085</u>

See accompanying notes to the basic financial statements

**Portage County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Developmental Disabilities Fund*  
*For the Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$12,640,797	\$12,641,505	\$12,775,897	\$134,392
Intergovernmental	6,851,360	6,856,631	7,100,645	244,014
Interest	2,300	1,650	694	(956)
Charges for Services	133,691	180,959	172,754	(8,205)
Contributions and Donations	5,400	6,050	7,139	1,089
Other	2,300	3,400	15,783	12,383
<i>Total Revenues</i>	19,635,848	19,690,195	20,072,912	382,717
<b>Expenditures</b>				
Current:				
Health	22,862,054	22,323,730	19,981,304	2,342,426
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,226,206)	(2,633,535)	91,608	2,725,143
<b>Other Financing Uses</b>				
Transfers Out	(100,000)	(200,000)	(200,000)	0
<i>Net Change in Fund Balance</i>	(3,326,206)	(2,833,535)	(108,392)	2,725,143
<i>Fund Balance Beginning of Year</i>	21,406,526	21,406,526	21,406,526	0
Prior Year Encumbrances Appropriated	953,937	953,937	953,937	0
<i>Fund Balance End of Year</i>	<u>\$19,034,257</u>	<u>\$19,526,928</u>	<u>\$22,252,071</u>	<u>\$2,725,143</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*  
*Child Welfare Levy Fund*  
*For the Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$2,386,162	\$2,383,573	\$2,408,311	\$24,738
Intergovernmental	3,255,207	3,060,565	2,950,953	(109,612)
Charges for Services	2,368,631	2,264,626	2,269,604	4,978
<i>Total Revenues</i>	8,010,000	7,708,764	7,628,868	(79,896)
<b>Expenditures</b>				
Current:				
Human Services	8,010,000	7,818,063	7,174,308	643,755
<i>Net Change in Fund Balance</i>	0	(109,299)	454,560	563,859
<i>Fund Balance Beginning of Year</i>	2,111,840	2,111,840	2,111,840	0
<i>Fund Balance End of Year</i>	\$2,111,840	\$2,002,541	\$2,566,400	\$563,859

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, 2012*

	<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	\$9,016,000	\$7,816,421	\$7,694,809	(\$121,612)
<b>Expenditures</b>				
Current:				
Human Services	<u>9,069,910</u>	<u>8,223,027</u>	<u>7,881,650</u>	<u>341,377</u>
<i>Excess of Revenues Under Expenditures</i>	(53,910)	(406,606)	(186,841)	219,765
<b>Other Financing Sources</b>				
Transfers In	<u>0</u>	<u>6,600</u>	<u>6,597</u>	<u>(3)</u>
<i>Net Change in Fund Balance</i>	(53,910)	(400,006)	(180,244)	219,762
<i>Fund Balance Beginning of Year</i>	804,683	804,683	804,683	0
Prior Year Encumbrances Appropriated	<u>53,910</u>	<u>53,910</u>	<u>53,910</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$804,683</u></u>	<u><u>\$458,587</u></u>	<u><u>\$678,349</u></u>	<u><u>\$219,762</u></u>

See accompanying notes to the basic financial statements

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**Portage County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds*  
*December 31, 2012*

	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	\$337,689	\$2,077,214	\$6,925,050	\$5,453,541
Cash and Cash Equivalents in Segregated Accounts	9,421	0	0	0
Accounts Receivable	0	493,875	2,514,762	867,297
Materials and Supplies Inventory	0	1,490	47,610	31,937
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	71,250	51,600	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>347,110</u>	<u>2,643,829</u>	<u>9,539,022</u>	<u>6,352,775</u>
<i>Noncurrent Assets:</i>				
Restricted Assets:				
Intergovernmental Receivable	0	0	27,796	0
Assets Limited as to Use or Restricted (net of Current Portion)	0	0	0	0
Goodwill	0	264,940	0	0
Other Assets	0	0	0	0
Capital Assets:				
Nondepreciable Capital Assets	0	90,570	1,881,693	1,887,945
Depreciable Capital Assets, Net	7,593,659	2,463,581	60,219,308	19,422,134
<i>Total Noncurrent Assets</i>	<u>7,593,659</u>	<u>2,819,091</u>	<u>62,128,797</u>	<u>21,310,079</u>
<i>Total Assets</i>	<u>7,940,769</u>	<u>5,462,920</u>	<u>71,667,819</u>	<u>27,662,854</u>
<b>Deferred Outflows of Resources</b>				
Interest Rate Swap	\$0	\$0	\$0	\$0

Funds				
Streetsboro Sewer	Robinson Memorial Portage County Hospital (1)	Other Enterprise Funds	Total	Internal Service
\$14,167,148	\$0	\$1,114,339	\$30,074,981	\$9,683,976
0	7,669,000	0	7,678,421	0
1,283,551	15,018,000	1,124,819	21,302,304	0
47,610	0	0	128,647	30,486
0	0	0	0	1,678,304
0	0	0	122,850	0
0	1,029,000	0	1,029,000	0
0	6,711,000	0	6,711,000	0
<u>15,498,309</u>	<u>30,427,000</u>	<u>2,239,158</u>	<u>67,047,203</u>	<u>11,392,766</u>
1,457,235	0	0	1,485,031	0
0	57,958,000	0	57,958,000	0
0	0	0	264,940	0
0	4,787,000	0	4,787,000	0
2,905,193	20,590,000	71,401	27,426,802	64,070
<u>26,971,038</u>	<u>102,547,000</u>	<u>135,300</u>	<u>219,352,020</u>	<u>111,037</u>
<u>31,333,466</u>	<u>185,882,000</u>	<u>206,701</u>	<u>311,273,793</u>	<u>175,107</u>
<u>46,831,775</u>	<u>216,309,000</u>	<u>2,445,859</u>	<u>378,320,996</u>	<u>11,567,873</u>
<u>\$0</u>	<u>\$8,134,000</u>	<u>\$0</u>	<u>\$8,134,000</u>	<u>\$0</u>

(continued)

**Portage County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds (continued)*  
*December 31, 2012*

	Enterprise			
	Nursing Home	Solid Waste Recycling Center	Portage County Sewer	Portage County Water
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	\$218,560	\$72,193	\$185,296	\$238,133
Accrued Wages	206,609	79,156	71,835	28,008
Contracts Payable	0	0	252,257	0
Intergovernmental Payable	31,503	17,902	112,550	94,387
Interfund Payable	3,292,889	49,871	50,834	19,053
Compensated Absences Payable	0	78,367	60,789	23,701
Accrued Expenses	0	0	0	0
Accrued Interest Payable	17,970	433	78,202	15,128
Notes Payable	0	0	0	0
Revenue Bonds Payable	359,000	72,624	433,573	718,111
OPWC Loans Payable	0	0	76,124	0
OWDA Loans Payable	0	0	146,127	0
Intergovernmental Loans Payable	0	0	479,380	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>4,126,531</u>	<u>370,546</u>	<u>1,946,967</u>	<u>1,136,521</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	0	34,470	45,626	17,789
Revenue Bonds Payable	6,422,474	75,816	9,374,966	3,978,039
OPWC Loans Payable	0	0	614,363	0
OWDA Loans Payable	0	0	264,283	0
Intergovernmental Loans Payable	0	0	5,800,516	0
Claims Payable	0	0	0	0
Long-term Debt	0	0	0	0
<i>Total Long-Term Liabilities</i>	<u>6,422,474</u>	<u>110,286</u>	<u>16,099,754</u>	<u>3,995,828</u>
<i>Total Liabilities</i>	<u>10,549,005</u>	<u>480,832</u>	<u>18,046,721</u>	<u>5,132,349</u>
<b>Deferred Inflows of Resources</b>				
Interest Rate Swap	0	0	0	0
<b>Net Position</b>				
Net Investment in Capital Assets	812,185	2,405,711	44,911,669	16,613,929
Restricted for:				
Portage County Sewer	0	0	27,796	0
Streetsboro Sewer	0	0	0	0
Robinson Memorial Portage County Hospital	0	0	0	0
Unrestricted (Deficit)	(3,420,421)	2,576,377	8,681,633	5,916,576
<i>Total Net Position (Deficit)</i>	<u>(\$2,608,236)</u>	<u>\$4,982,088</u>	<u>\$53,621,098</u>	<u>\$22,530,505</u>

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

Net position 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>
\$94,384	\$7,413,000	\$16,413	\$8,237,979	\$605,453
39,917	2,183,000	5,413	2,613,938	43,566
0	0	0	252,257	0
13,897	0	832	271,071	471,519
32,628	0	23,509	3,468,784	72,415
33,779	3,239,000	0	3,435,636	33,192
0	2,642,000	0	2,642,000	0
21,313	0	0	133,046	0
8,000,000	0	0	8,000,000	0
57,008	0	0	1,640,316	0
20,561	0	0	96,685	0
613,372	0	0	759,499	0
0	0	50	479,430	0
0	3,400,000	0	3,400,000	0
0	0	0	0	1,727,231
0	1,754,000	0	1,754,000	0
<u>8,926,859</u>	<u>20,631,000</u>	<u>46,217</u>	<u>37,184,641</u>	<u>2,953,376</u>
25,354	0	0	123,239	16,575
272,633	0	0	20,123,928	0
116,657	0	0	731,020	0
4,591,032	0	0	4,855,315	0
0	0	177,832	5,978,348	0
0	0	0	0	2,508,124
0	61,686,000	0	61,686,000	0
<u>5,005,676</u>	<u>61,686,000</u>	<u>177,832</u>	<u>93,497,850</u>	<u>2,524,699</u>
<u>13,932,535</u>	<u>82,317,000</u>	<u>224,049</u>	<u>130,682,491</u>	<u>5,478,075</u>
<u>0</u>	<u>8,600,000</u>	<u>0</u>	<u>8,600,000</u>	<u>0</u>
22,016,341	59,908,000	28,819	146,696,654	175,107
0	0	0	27,796	0
1,457,235	0	0	1,457,235	0
0	3,160,000	0	3,160,000	0
9,425,664	70,458,000	2,192,991	95,830,820	5,914,691
<u>\$32,899,240</u>	<u>\$133,526,000</u>	<u>\$2,221,810</u>	<u>247,172,505</u>	<u>\$6,089,798</u>
			<u>1,238,578</u>	
			<u>\$248,411,083</u>	

**Portage County, Ohio**  
*Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended December 31, 2012*

	Enterprise			
	Nursing Home	Solid Waste Recycling Center	Portage County Sewer	Portage County Water
<b>Operating Revenues</b>				
Charges for Services	\$6,196,085	\$3,491,340	\$8,282,949	\$4,294,066
Other	246	0	2,505	0
<i>Total Operating Revenues</i>	<u>6,196,331</u>	<u>3,491,340</u>	<u>8,285,454</u>	<u>4,294,066</u>
<b>Operating Expenses</b>				
Personal Services	3,379,487	1,875,286	1,454,559	580,531
Materials and Supplies	699,268	639,185	1,182,270	804,416
Contractual Services	1,559,803	608,524	122,823	875,871
Depreciation and Amortization	240,568	257,908	1,773,387	571,422
Claims	0	0	0	0
Change in Worker's Compensation Estimate	0	0	0	0
Other	55,218	10,312	19,204	17,616
<i>Total Operating Expenses</i>	<u>5,934,344</u>	<u>3,391,215</u>	<u>4,552,243</u>	<u>2,849,856</u>
<i>Operating Income (Loss)</i>	<u>261,987</u>	<u>100,125</u>	<u>3,733,211</u>	<u>1,444,210</u>
<b>Non-Operating Revenues (Expenses)</b>				
Interest	0	0	0	0
Capital Grants	0	64,628	178,616	115,473
Interest and Fiscal Charges	(281,917)	(7,447)	(713,816)	(237,411)
Gain on Sale of Capital Assets	0	0	0	0
Contributions and Donations	17,883	0	0	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(264,034)</u>	<u>57,181</u>	<u>(535,200)</u>	<u>(121,938)</u>
<i>Income (Loss) before Transfers</i>	<u>(2,047)</u>	<u>157,306</u>	<u>3,198,011</u>	<u>1,322,272</u>
Transfers In	0	0	0	0
<i>Change in Net Position</i>	<u>(2,047)</u>	<u>157,306</u>	<u>3,198,011</u>	<u>1,322,272</u>
<i>Net Position (Deficit) Beginning of Year - Restated (See Note 3)</i>	<u>(2,606,189)</u>	<u>4,824,782</u>	<u>50,423,087</u>	<u>21,208,233</u>
<i>Net Position (Deficit) End of Year</i>	<u><u>(\$2,608,236)</u></u>	<u><u>\$4,982,088</u></u>	<u><u>\$53,621,098</u></u>	<u><u>\$22,530,505</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 position 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
\$4,175,615	\$137,534,000	\$1,304,218	\$165,278,273	\$13,691,381
102,193	5,745,000	4,851	5,854,795	8,861
<u>4,277,808</u>	<u>143,279,000</u>	<u>1,309,069</u>	<u>171,133,068</u>	<u>13,700,242</u>
953,304	81,045,000	134,779	89,422,946	968,884
445,501	35,186,000	71	38,956,711	738,063
657,309	19,098,000	786,918	23,709,248	3,299,456
873,708	13,273,000	4,751	16,994,744	12,391
0	0	0	0	9,622,888
0	0	0	0	79,175
6,101	0	580	109,031	0
<u>2,935,923</u>	<u>148,602,000</u>	<u>927,099</u>	<u>169,192,680</u>	<u>14,720,857</u>
<u>1,341,885</u>	<u>(5,323,000)</u>	<u>381,970</u>	<u>1,940,388</u>	<u>(1,020,615)</u>
7,661	557,000	0	564,661	0
1,185,859	0	0	1,544,576	0
(197,732)	(2,465,000)	0	(3,903,323)	0
0	0	0	0	9,361
0	539,000	0	556,883	0
<u>995,788</u>	<u>(1,369,000)</u>	<u>0</u>	<u>(1,237,203)</u>	<u>9,361</u>
2,337,673	(6,692,000)	381,970	703,185	(1,011,254)
0	0	0	0	135,000
2,337,673	(6,692,000)	381,970	703,185	(876,254)
<u>30,561,567</u>	<u>140,218,000</u>	<u>1,839,840</u>		<u>6,966,052</u>
<u>\$32,899,240</u>	<u>\$133,526,000</u>	<u>\$2,221,810</u>		<u>\$6,089,798</u>
			<u>(149,965)</u>	
			<u>\$553,220</u>	

**Portage County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2012

	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	\$6,196,085	\$3,542,151	\$7,463,237	\$4,142,035
Cash Received from Interfund Services Provided	0	0	0	0
Other Cash Receipts	246	0	65,505	0
Cash Payments to Employees for Services	(3,393,986)	(1,858,272)	(1,398,604)	(569,419)
Cash Payments for Goods and Services	(2,355,849)	(1,225,876)	(1,609,087)	(1,538,650)
Cash Payments for Claims	0	0	0	0
Other Cash Payments	(55,218)	(10,312)	(19,204)	(17,616)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>391,278</u>	<u>447,691</u>	<u>4,501,847</u>	<u>2,016,350</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Gifts, Grants and Bequests Received	17,883	0	0	0
Transfers In	0	0	0	0
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>17,883</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	0	0
Proceeds from Sale of Notes	0	0	0	0
Principal Paid on Revenue Bonds	(343,000)	(70,230)	(461,542)	(699,624)
Interest Paid on Revenue Bonds	(225,498)	(7,642)	(407,565)	(207,558)
Principal Paid on OWDA Loans	0	0	(140,340)	0
Interest Paid on OWDA Loans	0	0	(20,106)	0
Principal Paid on OPWC Loans	0	0	(76,124)	0
Principal Paid on Intergovernmental Loans	0	0	(534,829)	0
Interest Paid on Intergovernmental Loans	0	0	(281,437)	0
Capital Grants	0	3,378	127,016	115,473
Proceeds from Sale of Capital Assets	0	0	812,952	0
Payments for Capital Acquisitions	0	(79,955)	(2,092,308)	(1,939,662)
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(\$568,498)</u>	<u>(\$154,449)</u>	<u>(\$3,074,283)</u>	<u>(\$2,731,371)</u>

Funds				
Streetsboro Sewer	Robinson Memorial Portage County Hospital (1)	Other Enterprise Funds	Total	Internal Service
\$4,080,284	\$139,550,000	\$1,286,844	\$166,260,636	\$0
0	0	0	0	13,616,924
102,193	5,745,000	4,851	5,917,795	8,861
(944,772)	(81,222,000)	(131,894)	(89,518,947)	(986,187)
(1,292,809)	(54,105,000)	(788,643)	(62,915,914)	(3,823,877)
0	0	0	0	(9,642,512)
(6,101)	0	(580)	(109,031)	0
<u>1,938,795</u>	<u>9,968,000</u>	<u>370,578</u>	<u>19,634,539</u>	<u>(826,791)</u>
0	539,000	0	556,883	0
0	0	0	0	135,000
<u>0</u>	<u>539,000</u>	<u>0</u>	<u>556,883</u>	<u>135,000</u>
0	41,050,000	0	41,050,000	0
8,000,000	0	0	8,000,000	0
(55,080)	(43,715,000)	0	(45,344,476)	0
(15,288)	(2,465,000)	0	(3,328,551)	0
(596,119)	0	0	(736,459)	0
(159,985)	0	0	(180,091)	0
(20,561)	0	0	(96,685)	0
0	0	0	(534,829)	0
0	0	0	(281,437)	0
1,185,859	0	0	1,431,726	0
0	0	0	812,952	9,361
(4,604,970)	(9,425,000)	0	(18,141,895)	0
<u>\$3,733,856</u>	<u>(\$14,555,000)</u>	<u>\$0</u>	<u>(\$17,349,745)</u>	<u>\$9,361</u>

(continued)

**Portage County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
For the Year Ended December 31, 2012

	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	0	0
Change in assets limited as to use	0	0	0	0
<i>Net Cash Provided by Investing Activities</i>	0	0	0	0
<i>Net Increase (Decrease) in Cash and Cash Equivalent</i>	(159,337)	293,242	1,427,564	(715,021)
<i>Cash and Cash Equivalents Beginning of Year</i>	506,447	1,783,972	5,497,486	6,168,562
<i>Cash and Cash Equivalents End of Year</i>	<u>\$347,110</u>	<u>\$2,077,214</u>	<u>\$6,925,050</u>	<u>\$5,453,541</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>				
Operating Income (Loss)	<u>\$261,987</u>	<u>\$100,125</u>	<u>\$3,733,211</u>	<u>\$1,444,210</u>
Adjustments:				
Depreciation and Amortization	240,568	257,908	1,773,387	571,422
Provision for Doubtful Accounts	0	0	0	0
(Increase) Decrease in Assets and Deferred Outflows:				
Accounts Receivable	0	50,811	(819,712)	(152,031)
Intergovernmental Receivable	0	0	0	0
Materials and Supplies Inventory	3,815	(1,490)	(29,326)	(14,714)
Interfund Receivable	0	0	0	0
Other Current Assets	0	0	0	0
Other Assets	0	0	0	0
Deferred Outflows of Resources	0	0	0	0
Increase (Decrease) in Liabilities and Deferred Inflows:				
Accounts Payable	(4,831)	21,850	(1,835)	85,657
Accrued Wages	57,931	4,250	21,158	7,600
Contracts Payable	0	0	(153,221)	(18,733)
Compensated Absences Payable	(155,724)	15,520	21,568	7,321
Interfund Payable	(7,763)	(3,400)	10,299	(3,963)
Intergovernmental Payable	(4,705)	2,117	(53,682)	89,581
Claims Payable	0	0	0	0
Other Current Liabilities	0	0	0	0
Accrued Hospital Expenses	0	0	0	0
Deferred Inflows of Resources	0	0	0	0
<i>Total Adjustments</i>	<u>129,291</u>	<u>347,566</u>	<u>768,636</u>	<u>572,140</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$391,278</u>	<u>\$447,691</u>	<u>\$4,501,847</u>	<u>\$2,016,350</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	(\$97,319,000)	\$0	(\$97,319,000)	\$0
0	90,341,000	0	90,341,000	0
5,445	679,000	0	684,445	0
0	9,120,000	0	9,120,000	0
5,445	2,821,000	0	2,826,445	0
5,678,096	(1,227,000)	370,578	5,668,122	(682,430)
8,489,052	8,896,000	743,761	32,085,280	10,366,406
<u>\$14,167,148</u>	<u>\$7,669,000</u>	<u>\$1,114,339</u>	<u>\$37,753,402</u>	<u>\$9,683,976</u>
<u>\$1,341,885</u>	<u>(\$5,323,000)</u>	<u>\$381,970</u>	<u>\$1,940,388</u>	<u>(\$1,020,615)</u>
873,708	13,273,000	4,751	16,994,744	12,391
0	12,189,000	0	12,189,000	0
(262,244)	(8,907,000)	(17,374)	(10,107,550)	0
166,913	0	0	166,913	0
(41,144)	0	0	(82,859)	36,862
0	0	0	0	(74,457)
0	10,162,000	0	10,162,000	0
0	(1,279,000)	0	(1,279,000)	0
0	162,000	0	162,000	0
(133,976)	913,000	58	879,923	179,236
3,677	268,000	1,553	364,169	173
(21,175)	0	0	(193,129)	0
(1,544)	(445,000)	0	(557,859)	(39,959)
5,824	0	1,093	2,090	4,124
6,871	0	(1,473)	38,709	15,903
0	0	0	0	59,551
0	(11,003,000)	0	(11,003,000)	0
0	(346,000)	0	(346,000)	0
0	304,000	0	304,000	0
596,910	15,291,000	(11,392)	17,694,151	193,824
<u>\$1,938,795</u>	<u>\$9,968,000</u>	<u>\$370,578</u>	<u>\$19,634,539</u>	<u>(\$826,791)</u>

**Portage County, Ohio**  
*Statement of Fiduciary Net Position*  
*Fiduciary Funds*  
*December 31, 2012*

	Private Purpose Trust	Agency
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$9,448	\$8,792,141
Cash and Cash Equivalents In Segregated Accounts	0	1,235,901
Intergovernmental Receivable	0	5,002,377
Property Taxes Receivable	0	177,170,549
Special Assessment Receivable	0	3,655,425
<i>Total Assets</i>	<u>9,448</u>	<u>\$195,856,393</u>
<b>Liabilities</b>		
Intergovernmental Payable	0	\$191,276,388
Undistributed Assets	0	3,091,024
Loan Payable	0	249,467
Deposits Held and Due to Others	0	1,239,514
<i>Total Liabilities</i>	<u>0</u>	<u>\$195,856,393</u>
<b>Net Position</b>		
Held in Trust for Flags	1,000	
Held in Trust for Children Detention Center	2,500	
Unrestricted	<u>5,948</u>	
<i>Total Net Position</i>	<u>\$9,448</u>	

See accompanying notes to the basic financial statements



**Portage County, Ohio**  
*Statement of Changes in Fiduciary Net Position*  
*Fiduciary Funds*  
*For the Year Ended December 31, 2012*

	Private Purpose Trust
<b>Additions</b>	
Interest	\$67
<b>Deductions</b>	0
<i>Change in Net Position</i>	67
<i>Net Position Beginning of Year</i>	9,381
<i>Net Position End of Year</i>	\$9,448

See accompanying notes to the basic financial statements

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2012*

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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 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, 2012*

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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 24, 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 governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

### ***Basis of Presentation***

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

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

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2012*

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The statement of net position presents the financial condition of the governmental and business-type activities of the County at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for 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 deferred outflows of resources and governmental funds liabilities and deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

***General Fund*** The general fund 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.

***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.

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

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2012*

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***Measurement Focus***

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

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

Like the government-wide statements, all proprietary 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 position. The statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. 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, in the recording of deferred inflows of resources and in the presentation of expenses versus expenditures.

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes and grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurred. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 8). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2012*

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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 Outflows/Inflows of Resources*** In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources include an interest rate swap. An interest rate swap takes a variable interest rate and through negotiations, locks in a fixed rate. This amount has been recorded as a deferred outflow on both the government-wide statement of net position and the business-type fund financial statements.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, unavailable revenue and an interest rate swap. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2012, but which were levied to finance 2013 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. An interest rate swap takes a variable interest rate and through negotiations, locks in a fixed rate. This amount has been recorded as a deferred inflow on both the government-wide statement of net position and the business-type fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, special assessments, permissive sales tax, homestead and rollback and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

***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 2012, 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, municipal bonds and STAR Ohio.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
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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 repurchase agreements, government securities and certificates of deposit and are stated at fair value.

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 2012 amounted to \$1,145,094, which includes \$1,012,723 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, 2012, 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. 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*  
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***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 position but are not reported in the fund financial statements. Capital assets utilized by the enterprise funds are reported both in the business-type activities column of the government-wide statement of net position and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and 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 or amortized except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation and amortization 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
Sewer Rights	N/A	50 years
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 position, 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.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2012*

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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.

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

***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 2012, the estimated charges forgone of providing charity care services and supplies were \$20,943,000.

***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, federal national mortgage association notes and federal home loan mortgage corporation notes. With the exception of U.S. Treasury obligations, there is no significant concentration in one investment or group of similar investments.

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. Net patient service revenue from the Medicare program, including Medicare HMOs, accounted for approximately 33 percent of the Hospital's net patient service revenue for the year ended December 31, 2012. Medicaid net patient service revenue, including Medicaid HMOs, accounted for approximately 6 percent for the year ended December 31, 2012, and Medical Mutual of Ohio net patient service revenue accounted for 14 percent for the year ended December 31, 2012. 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.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2012*

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***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 position, 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 a deferred outflow of resources on the financial statements.

***Net Position***

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

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

***Fund Balance***

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

**Nonspendable:** The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. 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.

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

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2012*

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**Assigned:** Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County Commissioners. 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. State statute authorizes the County Auditor to assign fund balance for purchases on order provided amounts have been lawfully appropriated.

**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.

***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.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2012*

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***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.

***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 receipted in the year the bonds are issued.

**Note 3 – Changes in Accounting Principles and Restatements**

***Changes in Accounting Principles***

For 2012, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 60, “Accounting and Financial Reporting for Service Concession Arrangements,” Statement No. 62, “Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989, FASB and AICPA Pronouncements,” Statement No. 63, “Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position,” Statement No. 64, “Derivative Instruments: Application of Hedge Accounting Termination Provisions – and amendment of GASB Statement No. 53” Fund Balance Reporting

**Portage County, Ohio**  
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and Governmental Fund Type Definitions,” Statement No. 65, “Items Previously Reported as Assets and Liabilities” and Statement No. 66, “Technical Corrections-2012-an amendment of GASB Statements No. 10 and No. 62”.

GASB Statement No. 60 improves financial reporting by addressing issues related to service concession arrangements, which are a type of public-private or public-public partnership. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 62 incorporates into GASB’s authoritative literature certain FASB and AICPA pronouncements issued on or before November 30, 1989. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related note disclosures. These changes were incorporated in the County’s 2012 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 64 clarifies whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty's credit support provider. This Statement sets forth criteria that establish when the effective hedging relationship continues and hedge accounting should continue to be applied. The implementation of this statement did not result in any change in the County’s financial statements.

GASB Statement No. 65 properly classifies certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources or recognizes certain items that were previously reported as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenues). These changes were incorporated in the County’s 2012 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 66 resolves conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting and thereby enhance the usefulness of the financial reports. The implementation of this statement did not result in any change in the County’s financial statements.

***Restatement***

In 2012, the County is no longer recording deferred charges related to contractual agreements with the City of Ravenna for the use of a sewage plant. An intangible asset has been recorded for these sewer rights. This had the following effect on net position of the major and nonmajor funds as they were previously reported.

	Nursing Home	Solid Waste Recycling Center	Portage County Sewer	Portage County Water
Net Position, December 31, 2011	(\$2,606,189)	\$4,824,782	\$48,418,804	\$21,208,233
Deferred Charge	0	0	(6,814,725)	0
Intangible Asset	0	0	8,819,008	0
Adjusted Net Position December 31, 2011	<u>(\$2,606,189)</u>	<u>\$4,824,782</u>	<u>\$50,423,087</u>	<u>\$21,208,233</u>

**Portage County, Ohio**  
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	Streetsboro Sewer	Portage County Hospital	Other Enterprise Funds	Total Business-type Activities
Net Position, December 31, 2011	\$30,561,567	\$140,218,000	\$1,839,840	\$244,465,037
Deferred Charge	0	0	0	(6,814,725)
Intangible Asset	0	0	0	8,819,008
Adjusted Net Position December 31, 2011	<u>\$30,561,567</u>	<u>\$140,218,000</u>	<u>\$1,839,840</u>	\$246,469,320
			Plus: Internal Balance	<u>1,388,543</u>
			Total Net Position	<u>\$247,857,863</u>

**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
<b><i>Nonspendable</i></b>				
Prepays	\$198,591	\$609	\$0	\$2,236
Inventory	106,433	0	28,113	0
Unclaimed Monies	489,971	0	0	0
Loans	335,199	0	0	0
<b><i>Total Nonspendable</i></b>	<u>1,130,194</u>	<u>609</u>	<u>28,113</u>	<u>2,236</u>
<b><i>Restricted for</i></b>				
County Courts	0	0	0	0
Community Development	0	0	0	0
Public Safety	0	0	0	0
Public Health and Welfare	0	4,006,286	27,553,141	2,441,991
Street Maintenance	0	0	0	0
Ditch Maintenance	0	0	0	0
Tax Administration	0	0	0	0
Loans	0	0	0	0
Debt Service Payments	0	0	0	0
Capital Improvements	0	0	0	0
<b><i>Total Restricted</i></b>	<u>0</u>	<u>4,006,286</u>	<u>27,553,141</u>	<u>2,441,991</u>
<b><i>Committed to</i></b>				
Purchases on Order	27,339	0	0	0
<b><i>Assigned to</i></b>				
Capital Improvements	0	0	0	0
Purchases on Order	310,466	0	0	0
<b><i>Total Assigned</i></b>	<u>310,466</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><i>Unassigned (Deficit)</i></b>	<u>14,476,907</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><i>Total Fund Balances</i></b>	<u>\$15,944,906</u>	<u>\$4,006,895</u>	<u>\$27,581,254</u>	<u>\$2,444,227</u>

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
For The Year Ended December 31, 2012

Fund Balances	Public Assistance	Nonmajor Governmental Funds	Total
<b><i>Nonspendable</i></b>			
Prepays	\$615	\$41	\$202,092
Inventory	17,106	277,431	429,083
Unclaimed Monies	0	0	489,971
Loans	0	0	335,199
<i>Total Nonspendable</i>	<u>17,721</u>	<u>277,472</u>	<u>1,456,345</u>
<b><i>Restricted for</i></b>			
County Courts	0	1,498,767	1,498,767
Community Development	0	80,495	80,495
Public Safety	0	1,202,626	1,202,626
Public Health and Welfare	655,355	775,058	35,431,831
Street Maintenance	0	929,901	929,901
Ditch Maintenance	0	51,561	51,561
Tax Administration	0	6,263,878	6,263,878
Loans	0	6,269,952	6,269,952
Debt Service Payments	0	483,087	483,087
Capital Improvements	0	2,926,887	2,926,887
<i>Total Restricted</i>	<u>655,355</u>	<u>20,482,212</u>	<u>55,138,985</u>
<b><i>Committed to</i></b>			
Purchases on Order	0	0	27,339
<b><i>Assigned to</i></b>			
Capital Improvements	0	22,772	22,772
Purchases on Order	0	0	310,466
<i>Total Assigned</i>	<u>0</u>	<u>22,772</u>	<u>333,238</u>
<b><i>Unassigned (Deficit)</i></b>	<u>0</u>	<u>(94,739)</u>	<u>14,382,168</u>
<b><i>Total Fund Balances</i></b>	<u><u>\$673,076</u></u>	<u><u>\$20,687,717</u></u>	<u><u>\$71,338,075</u></u>

**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**  
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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	\$169,343	\$836,203	(\$1,907,893)	\$514,090	\$79,060
Net Adjustment for					
Revenue Accruals	(48,757)	(18,074)	(873,540)	(65,464)	(252,738)
Beginning Fair Value					
Adjustment for Investments	362,383	0	0	0	0
Ending Fair Value					
Adjustment for Investments	(295,474)	0	0	0	0
Beginning Unrecorded Cash	156,538	125,819	458,078	86,394	0
Ending Unrecorded Cash	(165,770)	(125,655)	(457,875)	(86,267)	0
Advances In	219,752	0	0	0	0
Net Adjustment for					
Expenditure Accruals	(217,971)	(638,842)	3,855,410	7,314	(238)
Excess of Revenues Over					
(Under) Expenditures:					
a) Recorders	57,150	0	0	0	0
b) Certificate of Title	(77,023)	0	0	0	0
Advances Out	(47,062)	0	0	0	0
Encumbrances	(371,929)	(324,423)	(1,182,572)	(1,507)	(6,328)
Budget Basis	<u>(\$258,820)</u>	<u>(\$144,972)</u>	<u>(\$108,392)</u>	<u>\$454,560</u>	<u>(\$180,244)</u>

**Note 6 – Fund Deficits**

At December 31, 2012, the dog and kennel special revenue fund and the nursing home enterprise fund had deficit fund balance/net position of \$94,698 and \$2,608,236, respectively.

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.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2012*

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**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);
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:

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
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- 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, \$28,120,539 of the County's bank balance of \$40,837,899 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the Federal Deposit Insurance Corporation.

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

At December 31, 2012, the County's Developmental Disabilities special revenue fund had a cash balance of \$4,769,417 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

**Portage County, Ohio**  
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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, 2012, the County had the following investments:

***Portage County***

	Fair Value	Maturity	Moody Rating	Total Investments
Federal Farm Credit Bank Notes	\$9,999,946	More Than One Year	AAA	17.88%
Federal Farm Credit Bank Notes	2,999,505	Less Than One Year	AAA	5.36%
Federal Home Loan Bank Notes	18,996,920	More Than One Year	AAA	33.97%
Federal Home Loan Bank Notes	9,737,219	Less Than One Year	AAA	17.41%
Federal National Mortgage Association Notes	5,892	Less Than One Year	AAA	0.01%
Commercial Paper	8,369,322	Less Than One Year	AAA	14.97%
Corporate Notes	2,009,940	More Than One Year	AAA	3.59%
Corporate Notes	1,007,685	Less Than One Year	AAA	1.80%
United States Treasury Obligations	992,500	Less Than One Year	AAA	1.77%
Municipal Bonds	1,711,466	Less Than One Year	AAA	3.06%
STAR Ohio	94,718	Average 55 Days	N/A	N/A
	<u>\$55,925,113</u>			

***Hospital***

	Fair Value
Repurchase Agreement	\$683,000
Federal Home Loan Mortgage Corporation Notes	4,533,500
Federal National Mortgage Association Notes	4,533,500
United States Treasury Obligations	46,187,000
Equity Securities	2,197,000
Total	<u>\$58,134,000</u>

All of the Hospital's investments at December 31, 2012 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 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. The County has no investment policy that addresses credit risk.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2012*

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**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, 2012 included \$1,754,000 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 2012 for real and public utility property taxes represents collections of 2011 taxes.

2012 real property taxes were levied after October 1, 2012, on the assessed value as of January 1, 2012, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2012 real property taxes are collected in and intended to finance 2013.

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. 2012 public utility property taxes which became a lien December 31, 2011, are levied after October 1, 2012, and are collected in 2013 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2012, was \$13.62 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2012 property tax receipts were based are as follows:

Real Estate	
Residential/Agricultural	\$2,648,704,410
Other Real Estate	611,165,440
Tangible Personal Property	
Public Utility	82,363,890
Real	982,430
Total	<u><u>\$3,343,216,170</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 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, 2012, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2012 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2012*

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**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, 2012, 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	\$47,790,000
Self-Insurance Trust	4,605,000
Fund Held by Trustee Under Bond Indenture -	
Bond Funds	1,029,000
Restricted by Donor	<u>5,563,000</u>
Total Assets Limited as Use	58,987,000
Less Assets Limited as to Use or Restricted -	
Required for Current Liabilities	<u>(1,029,000)</u>
Assets Limited as to Use - Long-term Portion	<u><u>\$57,958,000</u></u>

**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.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
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Program examinations of cost reports have been finalized for the Medicare and Medicaid programs through 2006. 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 2012, Portage County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of programs to Portage Industries. Portage Industries, a discretely presented component unit of Portage County, reported \$1,179,660 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 \$2,873,083.

#### **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.

#### **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.

**Portage County, Ohio**  
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***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, 2012, 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 34.7 percent.

Fund Name	Accounts Receivable	Allowances for Uncollectibles	Net Accounts Receivable
Hospital Enterprise Fund	\$23,006,000	\$7,988,000	\$15,018,000
All Other Funds	6,284,304	0	6,284,304
Total	<u>\$29,290,304</u>	<u>\$7,988,000</u>	<u>\$21,302,304</u>

All receivables except property taxes, loans and special assessments are expected to be collected within one year. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

The loans receivable at December 31, 2012, 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 County.

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 \$1,457,235 has been reported as a restricted asset in the Streetsboro Sewer enterprise fund.

Special assessments expected to be collected in more than one year amount to \$1,169,946 in the special assessment bond retirement fund. At December 31, 2012 the amount of delinquent special assessments was \$916,442.



**Portage County, Ohio**  
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A summary of the principal items of intergovernmental receivables follows:

	Amount
<b><i>Governmental Activities</i></b>	
<b>General Fund</b>	
Casino Disbursement	\$748,499
Undivided Local Government Tax	730,802
Homestead and Rollback	325,960
Court Fines	157,953
911 Enhancers	66,129
Public Defender	35,585
Election Costs	17,245
Delinquent Advertising	9,100
<i>Total General Fund</i>	2,091,273
<b>Special Revenue Funds</b>	
<b><i>Major</i></b>	
Mental Health and Recovery Board	621,097
Developmental Disabilities	820,416
Child Welfare	408,035
Public Assistance	609,544
<b><i>Nonmajor</i></b>	
Law Library	26,606
Computer Legal Research	32,150
Mediation and Dispute	9,906
Sheriff's Grants	19,380
Probation Services	180,548
Hazmat Operations and Planning	39,828
Motor Vehicle and Gas Tax	2,788,239
Community Development	375,000
Marriage License	1,147
Dog and Kennel	463
Child Support Administration	380,103
Victim Assistance	16,631
<i>Total Special Revenue Funds</i>	6,329,093
<b>Capital Projects Funds</b>	
Permanent Improvements	38,471
Roadwork Improvements	720
<i>Total Capital Projects Funds</i>	39,191
<b>Total Governmental Activities</b>	<b>\$8,459,557</b>

**Portage County, Ohio**  
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	Amount
<b><i>Business-Type Activities</i></b>	
Solid Waste Recycling Center	\$71,250
Portage County Sewer	79,396
Streetsboro Sewer	1,457,235
<b><i>Total Business-Type Activities</i></b>	<b>\$1,607,881</b>
<b><i>Agency Funds</i></b>	
Undivided Library and Local Government	\$2,323,052
Undivided State and Local Government	1,105,384
Undivided Fuel	762,128
Undivided Auto	492,471
Regional Planning Commission	249,467
Undivided Wireless 911	66,097
Undivided Indigent	3,778
<b><i>Total Agency Funds</i></b>	<b>\$5,002,377</b>

**Note 16 - Capital Assets**

Capital asset activity for the year ended December 31, 2012 was as follows:

	Balance 12/31/11	Additions	Reductions	Balance 12/31/12
<b>Governmental Activities:</b>				
<i>Capital assets not being depreciated</i>				
Land	\$2,243,112	\$5,200	(\$187,984)	\$2,060,328
Construction in Progress	6,176,499	2,018,248	(5,967,892)	2,226,855
<i>Total capital assets not being depreciated</i>	8,419,611	2,023,448	(6,155,876)	4,287,183
<i>Capital assets being depreciated</i>				
Buildings and Improvements	74,061,253	359,978	(399,583)	74,021,648
Equipment	11,412,175	962,780	(12,842)	12,362,113
Vehicles	8,230,653	536,476	(544,497)	8,222,632
Equity in Joint Venture	5,118,169	9,244	0	5,127,413
Infrastructure	49,194,897	11,055,098	(1,288,300)	58,961,695
<i>Total capital assets being depreciated</i>	148,017,147	12,923,576	(2,245,222)	158,695,501
Accumulated depreciation				
Buildings and Improvements	(29,799,113)	(1,769,188)	179,276	(31,389,025)
Equipment	(7,564,419)	(805,844)	16,160	(8,354,103)
Vehicles	(5,088,544)	(545,860)	528,597	(5,105,807)
Equity in Joint Venture	(1,514,467)	(129,928)	0	(1,644,395)
Infrastructure	(22,599,937)	(1,834,405)	1,288,300	(23,146,042)
Total accumulated depreciation	(66,566,480)	(5,085,225) *	2,012,333	(69,639,372)
Capital assets being depreciated, net	81,450,667	7,838,351	(232,889)	89,056,129
<b>Governmental activities capital assets, net</b>	<b>\$89,870,278</b>	<b>\$9,861,799</b>	<b>(\$6,388,765)</b>	<b>\$93,343,312</b>

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
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	Balance 12/31/11	Additions	Reductions	Balance 12/31/12
<b>Business type activities</b>				
<i>Capital assets not being depreciated</i>				
Land	\$13,444,613	\$41,418	\$0	\$13,486,031
Construction in Progress	11,606,944	13,526,968	(11,193,141)	13,940,771
<i>Total capital assets not being depreciated</i>	<u>25,051,557</u>	<u>13,568,386</u>	<u>(11,193,141)</u>	<u>27,426,802</u>
<i>Capital assets being depreciated</i>				
Buildings and Improvement	133,423,937	2,460,869	0	135,884,806
Furniture and Fixtures	2,808,023	665,745	0	3,473,768
Equipment	138,472,000	2,513,000	(210,000)	140,775,000
Vehicles	3,798,158	299,514	0	4,097,672
Infrastructure	123,197,998	9,068,570	0	132,266,568
Sewer Rights	10,893,349	0	0	10,893,349
<i>Total capital assets being depreciated</i>	<u>412,593,465</u>	<u>15,007,698</u>	<u>(210,000)</u>	<u>427,391,163</u>
<i>Accumulated depreciation</i>				
Buildings and Improvement	(69,924,318)	(6,338,917)	0	(76,263,235)
Furniture and Fixtures	(1,796,528)	(179,577)	0	(1,976,105)
Equipment	(79,238,000)	(7,300,700)	157,000	(86,381,700)
Vehicles	(1,733,140)	(280,213)	0	(2,013,353)
Infrastructure	(36,446,397)	(2,666,145)	0	(39,112,542)
Sewer Rights	(2,074,341)	(217,867)	0	(2,292,208)
<i>Total accumulated depreciation</i>	<u>(191,212,724)</u>	<u>(16,983,419) **</u>	<u>157,000</u>	<u>(208,039,143)</u>
<i>Capital assets being depreciated, net</i>	<u>221,380,741</u>	<u>(1,975,721)</u>	<u>(53,000)</u>	<u>219,352,020</u>
<b>Business type activities capital assets, net</b>	<u>\$246,432,298</u>	<u>\$11,592,665</u>	<u>(\$11,246,141)</u>	<u>\$246,778,822</u>

In 2012, the Portage County sewer fund sold \$370,261 and \$442,691 in capital assets to the Portage County water fund and the Streetsboro sewer fund, respectively.

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

General Government:	
Legislative and Executive	\$1,089,963
Judicial	473,128
Public Safety	813,457
Public Works	2,164,051
Health	477,298
Human Services	67,328
Total	<u>\$5,085,225</u>

\*\* Of this amount, an additional \$217,867 is presented as amortization expense on the Statement of Revenues, Expenses, and Changes in Fund Net Position relating to the County's intangible asset of purchased sewer capacity which is included in the above table as sewer rights.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
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The solid waste enterprise fund was charged \$11,325 for amortization attributed to goodwill. The freedom secondary railroad enterprise fund was charged \$4,751 for depreciation.

**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	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
Rehab Phase 4	2007	0.00	50,000
Generator Replacement	2008	0.00	35,811
Trunk Sewer Rehab	2011	0.00	85,022
<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 Refunding	2010	2.00 - 4.00	6,937,000
<i>Portage County Sewer:</i>			
Various Refunding	2006	3.95 - 5.25	792,585
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*  
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	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 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
<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:			
2012	2012	1.42	41,050,000
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
<b>Governmental-type Activities:</b>			
<b>General Obligation Bonds:</b>			
Various Refunding	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 Refunding	2010	2.00 - 4.00	2,376,000
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>			
Various Refunding	2006	3.9 - 5.15	15,759
<i>Portage County Water Sandy Lake</i>	1994	3.75 - 6.2	115,000
<i>Portage County Sewer Various</i>	1982	5.00	1,213,873
<i>Portage County Water Various Refunding</i>	2006	3.9 - 5.15	19,879
<i>Portage County Water Patricia Water Line</i>	2007	3.65 - 7.00	56,760
<i>Streetsboro Sewer Hale-McCracken</i>	1999	5.50	191,388
<i>Portage County Sewer Brimfield Township</i>			
State Route 43 Refunding	2010	2.00 - 4.00	301,000
<i>Portage County Sewer Various</i>	2004	2.50 - 5.25	72,000

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
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	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 2012 were as follows:

	Balance 12/31/11	Increase	Decrease	Balance 12/31/12	Amounts Due in One Year
<b>Business-type Activities</b>					
<b>OWDA Loans:</b>					
Portage County Sewer:					
Various	\$286,326	\$0	\$110,982	\$175,344	\$115,670
Field	56,229	0	11,636	44,593	12,110
Mantua Corners	208,195	0	17,722	190,473	18,347
Total Portage County Sewer	<u>550,750</u>	<u>0</u>	<u>140,340</u>	<u>410,410</u>	<u>146,127</u>
Streetsboro Sewer:					
Streetsboro Inluent	192,170	0	39,767	152,403	41,389
Plant Improvements	5,608,353	0	556,352	5,052,001	571,983
Total Streetsboro Sewer	<u>5,800,523</u>	<u>0</u>	<u>596,119</u>	<u>5,204,404</u>	<u>613,372</u>
<i>Total OWDA Loans Payable</i>	<u>6,351,273</u>	<u>0</u>	<u>736,459</u>	<u>5,614,814</u>	<u>759,499</u>
<b>OPWC Loans:</b>					
Portage County Sewer:					
Various	184,412	0	23,052	161,360	23,051
Various	326,250	0	22,500	303,750	22,500
Various	46,849	0	6,692	40,157	6,693
Village Estates Pump Station	31,542	0	4,440	27,102	4,440
Ravenna South AC Pipe	35,058	0	4,440	30,618	4,440
Twin Lakes	100,500	0	15,000	85,500	15,000
Red Fox	42,000	0	0	42,000	0
Total Portage County Sewer	<u>766,611</u>	<u>0</u>	<u>76,124</u>	<u>690,487</u>	<u>76,124</u>
Streetsboro Sewer:					
Rehab	20,764	0	2,596	18,168	2,596
Rehab Phase 4	25,000	0	5,000	20,000	5,000
Generator Replacement	31,244	0	4,463	26,781	4,463
Trunk Sewer Rehab	80,771	0	8,502	72,269	8,502
Total Streetsboro Sewer:	<u>157,779</u>	<u>0</u>	<u>20,561</u>	<u>137,218</u>	<u>20,561</u>
<i>Total OPWC Loans Payable</i>	<u>\$924,390</u>	<u>\$0</u>	<u>\$96,685</u>	<u>\$827,705</u>	<u>\$96,685</u>

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
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	Balance 12/31/11	Increase	Decrease	Balance 12/31/12	Amounts Due in One Year
<b>Revenue Bonds:</b>					
Solid Waste Management:					
Transfer Station	\$218,670	\$0	\$70,230	\$148,440	\$72,624
Nursing Home:					
Senior Center Complex Refunding	6,920,000	0	343,000	6,577,000	359,000
Premium	218,337	0	13,863	204,474	0
Total Nursing Home	7,138,337	0	356,863	6,781,474	359,000
Portage County Sewer:					
2006 Various Refunding	517,104	0	76,950	440,154	79,643
Premium	24,561	0	4,180	20,381	0
Total 2006 Various Refunding	541,665	0	81,130	460,535	79,643
2010 Various Refunding	474,000	0	41,000	433,000	43,000
Premium	14,303	0	1,467	12,836	0
Total 2010 Various Refunding	488,303	0	42,467	445,836	43,000
2004 Various	920,000	0	55,000	865,000	60,000
2007 Various	3,831,060	0	172,792	3,658,268	177,730
2007 Various	2,173,200	0	81,900	2,091,300	29,400
2009 Various	1,239,500	0	13,900	1,225,600	14,600
2010 Twin Lakes	505,000	0	20,000	485,000	20,000
2011 Aurora Meadows	577,000	0	0	577,000	9,200
Total Portage County Sewer	10,275,728	0	467,189	9,808,539	433,573
Portage County Water:					
2006 Various Refunding	1,174,454	0	174,770	999,684	180,887
Premium	55,778	0	9,495	46,283	0
Total 2006 Various Refunding	1,230,232	0	184,265	1,045,967	180,887
1994 Various	1,129,794	0	362,854	766,940	375,224
2010 Various Refunding	341,000	0	27,000	314,000	27,000
Premium	10,299	0	1,056	9,243	0
Total 2010 Various Refunding	351,299	0	28,056	323,243	27,000
2004 Various	1,210,000	0	75,000	1,135,000	75,000
2010 Cleveland to Aurora	1,485,000	0	60,000	1,425,000	60,000
Total Portage County Water	\$5,406,325	\$0	\$710,175	\$4,696,150	\$718,111

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
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	Balance 12/31/11	Increase	Decrease	Balance 12/31/12	Amounts Due in One Year
<b>Revenue Bonds:</b>					
Streetsboro Sewer:					
2006 Various	\$370,138	\$0	\$55,080	\$315,058	\$57,008
Premium	17,576	0	2,993	14,583	0
Total Streetsboro Sewer	<u>387,714</u>	<u>0</u>	<u>58,073</u>	<u>329,641</u>	<u>57,008</u>
<i>Total Revenue Bonds</i>	<u>23,426,774</u>	<u>0</u>	<u>1,662,530</u>	<u>21,764,244</u>	<u>1,640,316</u>
<b>Intergovernmental Loans:</b>					
Portage County Sewer:					
Summit County	333,448	0	38,289	295,159	41,048
Summit County - 2001	1,459,656	0	114,046	1,345,610	120,600
Ravenna City	76,033	0	76,033	0	0
Ravenna City - 2005	4,735,570	0	290,539	4,445,031	301,241
Mantua Village	210,018	0	15,922	194,096	16,491
Total Portage County Sewer	<u>6,814,725</u>	<u>0</u>	<u>534,829</u>	<u>6,279,896</u>	<u>479,380</u>
Freedom Secondary Railroad	177,882	0	0	177,882	50
<i>Total Intergovernmental Loans</i>	<u>6,992,607</u>	<u>0</u>	<u>534,829</u>	<u>6,457,778</u>	<u>479,430</u>
<b>Hospital Long-term Debt:</b>					
Hospital Revenue Bond Series:					
2012	0	41,050,000	0	41,050,000	1,205,000
2011	9,400,000	0	0	9,400,000	0
2010	7,710,000	0	0	7,710,000	0
2008	41,605,000	0	41,605,000	0	0
2005	7,265,000	0	2,110,000	5,155,000	2,195,000
Total Hospital Revenue Bond Series	<u>65,980,000</u>	<u>41,050,000</u>	<u>43,715,000</u>	<u>63,315,000</u>	<u>3,400,000</u>
Other Long-term Hospital Liabilities					
Self Insurance and Other Liabilities	2,141,000	0	370,000	1,771,000	0
<i>Total Hospital Long-term Liabilities</i>	<u>68,121,000</u>	<u>41,050,000</u>	<u>44,085,000</u>	<u>65,086,000</u>	<u>3,400,000</u>
<b>Compensated Absences</b>	<u>4,116,734</u>	<u>3,393,505</u>	<u>3,951,364</u>	<u>3,558,875</u>	<u>3,435,636</u>
<i>Total Business-type Activities</i>	<u>\$109,932,778</u>	<u>\$44,443,505</u>	<u>\$51,066,867</u>	<u>\$103,309,416</u>	<u>\$9,811,566</u>
<b>Governmental Activities</b>					
<b>General Obligation Bonds:</b>					
2006 Various Refunding	\$4,635,052	\$0	\$689,740	\$3,945,312	\$713,881
Premium	220,140	0	37,471	182,669	0
Total 2006 Various Refunding	<u>4,855,192</u>	<u>0</u>	<u>727,211</u>	<u>4,127,981</u>	<u>713,881</u>
1998 USDA Building Improvement	202,929	0	12,935	189,994	13,549
2001 USDA Building Improvement	<u>\$97,258</u>	<u>\$0</u>	<u>\$4,582</u>	<u>\$92,676</u>	<u>\$4,813</u>



**Portage County, Ohio**  
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	Balance 12/31/11	Increase	Decrease	Balance 12/31/12	Amounts Due in One Year
<b>Governmental Activities (continued)</b>					
<b>General Obligation Bonds:</b>					
2010 Riddle Block Refunding	\$2,370,000	\$0	\$117,000	\$2,253,000	\$122,000
Premium	74,783	0	4,748	70,035	0
Total 2010 Riddle Block Refunding	<u>2,444,783</u>	<u>0</u>	<u>121,748</u>	<u>2,323,035</u>	<u>122,000</u>
2010 County Building Refunding	3,465,000	0	185,000	3,280,000	192,000
Premium	108,800	0	7,376	101,424	0
Total 2010 County Building Refunding	<u>3,573,800</u>	<u>0</u>	<u>192,376</u>	<u>3,381,424</u>	<u>192,000</u>
2004 Courthouse	552,706	0	31,974	520,732	36,542
2010 Prosecuters Building	4,035,000	0	160,000	3,875,000	160,000
<i>Total General Obligation Bonds</i>	<u>15,761,668</u>	<u>0</u>	<u>1,250,826</u>	<u>14,510,842</u>	<u>1,242,785</u>
<b>Special Assessment Bonds with Governmental Commitments:</b>					
Portage County Sewer					
2006 Various Refunding	10,282	0	1,530	8,752	1,584
Premium	490	0	83	407	0
Total Portage County Sewer Various Refunding	<u>10,772</u>	<u>0</u>	<u>1,613</u>	<u>9,159</u>	<u>1,584</u>
1994 Portage County Water Sandy Lake	21,536	0	6,917	14,619	7,152
1982 Portage County Sewer Various	192,000	0	35,000	157,000	35,000
2006 Various Refunding	12,970	0	1,930	11,040	1,998
Premium	620	0	104	516	0
Total Portage County Water Various Refunding	<u>13,590</u>	<u>0</u>	<u>2,034</u>	<u>11,556</u>	<u>1,998</u>
Portage County Water					
2007 Patricia Water Line	48,940	0	2,208	46,732	2,270
1999 Streetsboro Sewer Hale-McCraken	102,580	0	10,552	92,028	11,132
Portage County Sewer Brimfield					
2010 Township State Route 43 Refunding	300,000	0	27,000	273,000	27,000
Premium	9,063	0	930	8,133	0
Total Portage County Sewer Brimfield	<u>309,063</u>	<u>0</u>	<u>27,930</u>	<u>281,133</u>	<u>27,000</u>
2004 Portage County Sewer Various	52,293	0	3,025	49,268	3,457
<i>Total Special Assessment Bonds</i>	<u>\$750,774</u>	<u>\$0</u>	<u>\$89,279</u>	<u>\$661,495</u>	<u>\$89,593</u>

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
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	Balance 12/31/11	Increase	Decrease	Balance 12/31/12	Amounts Due in One Year
<b>OWDA Loans:</b>					
Tonsing - Sewer Improvements	\$6,455	\$0	\$2,502	\$3,953	\$2,608
Patricia Avenue - Sewer Improvements	90,084	0	11,351	78,733	11,823
Mantua Corners - Sewer Improvements	254,652	0	21,676	232,976	22,441
Horning/Rhodes - Sewer Improvements	45,286	0	4,362	40,924	4,516
<i>Total OWDA Loans</i>	<u>396,477</u>	<u>0</u>	<u>39,891</u>	<u>356,586</u>	<u>41,388</u>
<b>Other Long-term Obligations:</b>					
Compensated Absences	4,158,113	2,782,422	2,914,709	4,025,826	2,495,142
Claims Payable	3,018,947	422,586	589,998	2,851,535	343,411
<i>Other Long-term Obligations</i>	<u>7,177,060</u>	<u>3,205,008</u>	<u>3,504,707</u>	<u>6,877,361</u>	<u>2,838,553</u>
<i>Total Governmental Activities</i>	<u>\$24,085,979</u>	<u>\$3,205,008</u>	<u>\$4,884,703</u>	<u>\$22,406,284</u>	<u>\$4,212,319</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, 2012 is \$4,445,031. 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, 2012 is \$1,640,769. 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, 2012 is \$194,096. This amount has been recorded on Portage County's books as a long-term liability in the portage county sewer enterprise fund. The annual interest rate of the obligations is 3.54 percent.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
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An amount has been recorded as sewer rights in the Portage County sewer enterprise fund capital assets. These amounts will be amortized over the useful life of the asset to the City of Ravenna, Summit County and the Village of Mantua. In 2012, payments were made to the City of Ravenna, Summit County and the Village of Mantua in the amounts of \$366,572, \$152,335 and \$15,922 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 0.88 percent of net revenues in future years. The total principal and interest remaining to be paid on the bonds is \$8,511,105. Principal and interest paid for the current year and total net revenues were \$568,498 and \$502,555 respectively.

The County has pledged future revenues, net of operating expenses, to repay revenue bonds in the solid waste recycling center fund. The debt is payable solely from net revenues and are payable through 2014. Annual principal and interest payments on the debt issues are expected to require 4.60 percent of net revenues. The total principal and interest remaining to be paid on the bonds is \$156,441. Principal and interest paid for the current year and total net revenues were \$77,872 and \$358,033 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 4.98 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$15,873,180. Principal and interest paid for the current year and total net revenues were \$1,105,677 and \$5,506,598 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 2.22 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$5,760,750. Principal and interest paid for the current year and total net revenues were \$907,182 and \$2,015,632 respectively.

The County has pledged future revenues, net of operating expenses, to repay various debt issues in the Streetsboro sewer fund. The debt is payable solely from net revenues and are payable through 2021. Annual principal and interest payments on the debt issues are expected to require 2.62 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$6,338,401. Principal and interest paid for the current year and total net revenues were \$847,033 and \$2,215,593 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 0.17 percent of net revenues. The total principal and interest remaining to be paid on the bonds is \$89,258,000. Principal and interest paid for the current year and total net revenues were \$46,180,000 and \$7,950,000 respectively.

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.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2012*

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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.

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.

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

The Hospital Revenue Bonds Series 2012 (Series 2012 Bonds) were issued by the County of Portage, Ohio in 2012 via a private placement for the purpose of refunding \$41,605,000 of the Series 2008 Bonds. The Series 2012 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 September 17, 2012 and bore an initial rate of 1.31 percent.

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.

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).

On September 17, 2012 (the "Redemption Date") the Hospital exercised its option to call for redemption all of the outstanding Series 2008 Bonds that are not otherwise to be redeemed on the Redemption Day by mandatory sinking fund redemption. The redemption price is 100 percent of the principal amount redeemed, plus interest to the Redemption Date.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
For The Year Ended December 31, 2012

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).

At December 31, 2012, the fair value and carrying value of the bonds of approximately \$63,315,000.

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2012 are as follows:

**Business-Type Activities**

	OWDA Loans		OPWC Loans	Revenue Bonds		Intergovernmental Loans	
	Principal	Interest		Principal	Interest	Principal	Interest
2013	\$759,499	\$157,053	\$96,685	\$1,640,316	\$813,701	\$479,380	\$258,571
2014	722,405	133,247	96,686	1,692,681	760,895	504,510	238,200
2015	682,194	112,555	96,685	1,256,692	703,606	521,762	215,705
2016	671,777	92,511	96,686	1,323,774	650,116	545,586	192,427
2017	660,100	73,726	91,685	1,377,390	601,679	568,807	168,010
2018-2022	2,118,839	107,495	270,528	5,448,464	2,256,799	2,778,887	466,326
2023-2027	0	0	78,750	5,474,227	1,227,302	880,964	40,557
2028-2032	0	0	0	916,500	551,096	0	0
2033-2037	0	0	0	621,700	409,438	0	0
2038-2042	0	0	0	756,300	275,104	0	0
2043-2047	0	0	0	739,500	113,515	0	0
2048-2051	0	0	0	208,900	15,300	0	0
<b>Total</b>	<b>\$5,614,814</b>	<b>\$676,587</b>	<b>\$827,705</b>	<b>\$21,456,444</b>	<b>\$8,378,551</b>	<b>\$6,279,896</b>	<b>\$1,579,796</b>

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
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Robinson Hospital Revenue Bonds		
	Principal	Interest
2013	\$3,400,000	\$2,451,000
2014	3,640,000	2,345,000
2015	3,785,000	2,232,000
2016	3,940,000	2,095,000
2017	4,095,000	1,944,000
2018-2022	18,780,000	7,412,000
2023-2027	10,180,000	4,963,000
2028-2032	12,630,000	2,407,000
2033-2037	2,865,000	94,000
Total	\$63,315,000	\$25,943,000

Governmental Activities

	General Obligation Bonds		Special Assessment Bonds		OWDA Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2013	\$1,242,785	\$543,802	\$89,593	\$27,475	\$41,388	\$12,614
2014	1,281,696	501,831	91,802	23,959	41,569	11,060
2015	1,332,994	459,254	85,251	20,336	41,722	9,533
2016	1,397,325	396,074	87,267	16,360	43,276	7,980
2017	1,460,738	337,421	71,770	12,728	44,889	6,368
2018-2022	3,303,703	1,088,992	197,644	25,745	143,742	10,536
2023-2027	3,312,473	479,717	29,112	3,281	0	0
2028-2030	825,000	32,216	0	0	0	0
Total	\$14,156,714	\$3,839,307	\$652,439	\$129,884	\$356,586	\$58,091

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, 2012, are an overall debt margin of \$68,130,630 and an unvoted debt margin of \$19,482,388.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2012*

**Note 18 - Notes Payable**

A summary of the note transactions for the year ended December 31, 2012 follows:

	Balance 12/31/11	Issued	Retired	Balance 12/31/12
<b>Governmental Activities</b>				
Energy Conservation 1.50%	\$0	\$7,150,000	\$0	\$7,150,000
<b>Business-Type Activities</b>				
<i>Streetsboro Sewer</i>				
BioSolids Note 1.50%	\$0	\$8,000,000	\$0	\$8,000,000

In 2012, the County issued \$7,150,000 in general obligation notes at an interest rate of 1.50 percent to finance the cost of installations, modifications and remodeling of County Buildings to conserve energy. \$1,421,327 of the note proceeds have been expended by year end and the notes will mature on October 30, 2013.

In 2012, the County issued \$8,000,000 in general obligation notes to finance the construction of a biosolids reduction facility in Streetsboro. \$2,188,627 of the note proceeds have been expended by year end and the notes will mature on October 30, 2013.

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 2012, the Hospital entered into a fixed rate swap agreement on \$21,050 of the Series 2012 bonds for a period of 13 years. Under the fixed rate swap agreement, the Hospital pays a fixed rate of 2.565 percent and receives a floating rate equal to 74 percent of the 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 received ranged from 1.304 to 1.306 percent (average of 1.305 percent) in 2012.

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 received in 2012 was 1.304 percent.

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 0.14 percent to 0.20 percent in 2012.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2012*

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**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, 2012, there were ten series of Industrial Revenue Bonds with an aggregate outstanding principal amount payable of \$33,005,000 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:

Property Insurance (Blanket)	\$214,677,268	
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 2012 was \$187.77 for single coverage and \$516.38 for family coverage. The monthly premium paid by employees that chose PPO Plan was \$22.09 for single coverage and \$60.75 for 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 \$1,383,820 reported in the fund at December 31, 2012, 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.



**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
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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 Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2011	\$1,829,243	\$8,200,000	\$8,872,386	\$1,156,857
2012	1,156,857	9,279,477	9,052,514	1,383,820

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 2012. The maintenance of these benefits is accounted for in the workers' compensation internal service fund.

Incurred but not reported claims of \$2,851,535 have been accrued as a liability at December 31, 2012, 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, 2012, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Changes in the fund's claim liability amounts for 2011 and 2012 were:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Change in Workers' Compensation Estimate</u>	<u>Balance at End of Year</u>
2011	\$2,041,425	\$589,999	\$546,928	\$934,451	\$3,018,947
2012	3,018,947	343,411	589,998	79,175	2,851,535

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.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2012*

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**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>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides 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, 2012, members in state and local divisions contributed 10 percent of covered payroll while public safety and law enforcement members contributed 11.5 percent and 12.1 percent, respectively. Effective January 1, 2013, the member contribution rates for public safety and law enforcement increased to 12 percent and 12.6 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 2012, member and employer contribution rates were consistent across all three plans.

The County's 2012 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 2012. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent for 2012. 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, 2012, 2011 and 2010 were \$10,299,915, \$10,489,421 and \$10,715,289, respectively. For 2012, 92.48 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010. Contributions to the Member-Directed Plan for 2012 were \$103,176 made by the County and \$73,697 made by plan members.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
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***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.

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 December 31, 2012, 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 December 31, 2012, 2011 and 2010 were \$164,801, \$170,014 and \$169,472, respectively. For 2012, 93.56 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010. Contributions made to STRS Ohio for the DC and Combined Plans for 2012 were \$179,278 made by the County and \$128,055 made by the plan members.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
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**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>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The post-employment health care plan was established under, and is 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 2012, 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.

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 2012. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent for 2012. Effective January 1, 2013, the portion of employer contributions allocated to healthcare was lowered to 1 percent for both plans, as recommended by the OPERS Actuary.

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.

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The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2012, 2011 and 2010 were \$4,000,537, \$4,080,465 and \$5,806,207, respectively. For 2012, 92.48 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

***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 2012, 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 December 31, 2012, 2011 and 2010 were \$12,677, \$13,078 and \$13,036 respectively. For 2012, 93.56 percent has been contributed, with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010.

**Note 24 - 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.

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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.

**Note 25 - Significant Commitments**

*Contractual Commitments*

As of December 31, 2012, the County had contractual commitments for the following projects:

	Contract Amount	Amount Paid	Remaining on Contract
General	\$435,547	\$392,687	\$42,860
Computer Legal Services	779,557	636,685	142,872
Probation Services	25,210	16,000	9,210
Motor Vehicle Gas Tax	299,607	96,592	203,015
Mental Health Services	2,858,658	2,534,234	324,424
Developmental Disabilities Services	2,095,450	1,121,259	974,191
Community Development	11,028	5,251	5,777
County Building	8,422,731	1,957,770	6,464,961
Permanent Improvement	34,350	14,351	19,999
Roadwork Development	782,735	554,002	228,733
Portage County Sewer	1,203,656	198,378	1,005,278
Portage County Water	1,467,082	974,000	493,082
Streetsboro Sewer	7,418,553	2,369,069	5,049,484
Storm Water Management	41,250	11,672	29,578
Health Benefits	10,808,793	9,149,939	1,658,854
Solid Waste	117,330	39,993	77,337
Total	<u>\$36,801,537</u>	<u>\$20,071,882</u>	<u>\$16,729,655</u>

*Encumbrances*

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

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<b>Governmental Funds</b>		<b>Proprietary Funds</b>	
General	\$371,929	Solid Waste Recycling Center	\$114,899
Mental Health and Recovery Board	324,423	Portage County Sewer	1,047,272
Developmental Disabilities	1,182,572	Portage County Water	505,750
Child Welfare Levy	1,507	Streetsboro Sewer	5,084,364
Public Assistance	6,328	Other Enterprise Funds	29,578
Other Governmental Funds	7,140,982	<i>Total Enterprise Funds</i>	<u>\$6,781,863</u>
<i>Total Governmental Funds</i>	<u>\$9,027,741</u>	Internal Service Funds	<u>\$1,674,009</u>

**Note 26 - Interfund Transfers and Balances**

***Interfund Transfers***

Interfund transfers for the year ended December 31, 2012, consisted of the following:

	Transfers From		
Transfers To	General	Developmental Disabilities	Total
<i>Major Funds:</i>			
Public Assistance	\$6,597	\$0	\$6,597
Other Governmental Funds	128,902	200,000	328,902
Internal Service Fund	135,000	0	135,000
Total Transfers	<u>\$270,499</u>	<u>\$200,000</u>	<u>\$470,499</u>

The general fund transfers to the other governmental funds and the central services internal service fund were made to cover approved compensation in excess of the grant funding revenues. The general fund and developmental disabilities special revenue 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.

***Interfund Balances***

Interfund balances at December 31, 2012, 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.

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Interfund Payable	Interfund Receivable		Total
	General	Internal Service	
General	\$0	\$684,663	\$684,663
Mental Health and Recovery Board	0	7,613	7,613
Developmental Disabilities	0	277,673	277,673
Child Welfare Levy	0	529	529
Public Assistance	0	193,142	193,142
Nursing Home	3,207,608	85,281	3,292,889
Solid Waste Recycling Center	0	49,871	49,871
Portage County Sewer	0	50,834	50,834
Portage County Water	0	19,053	19,053
Streetsboro Sewer	0	32,628	32,628
Other Governmental Funds	1,418,976	251,093	1,670,069
Other Enterprise Funds	20,000	3,509	23,509
Internal Service Funds	50,000	22,415	72,415
<b>Total</b>	<b>\$4,696,584</b>	<b>\$1,678,304</b>	<b>\$6,374,888</b>

**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 2012, the County contributed \$224,367 to the Commission which represents 62.23 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 2012, 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



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problems and to ensure planned improvements are consistent with area transportation goals and objectives. In 2012, the County contributed \$14,374 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 2012 which represents twelve percent of total contributions. Complete financial statements may be obtained from the Northeast Ohio Trade and Economic Consortium, Akron, Ohio.

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

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

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

N.E.O.N. is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Portage, Trumbull, Columbiana, Geauga, Lake, Mahoning, Medina, Ashtabula, Lorain, Summit, Wayne and Stark Counties. N.E.O.N operation is controlled by their board which is comprised of the superintendent's of Developmental Disabilities of each participating County. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. The County made no contributions to N.E.O.N. during the year 2012.

***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 2012.

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***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 2012.

**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 2012. 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 2012, the County contributed \$1,756,322 to the Detention Center which represents 74 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.

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*Notes to the Basic Financial Statements*  
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**Note 30 – Donor-Restricted Endowments**

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

**Note 31 - Subsequent Event**

The County Commissions sold the nursing home on January 1, 2013 for \$7,566,267.

**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 position.

**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, 2012, the Organization had shop supplies and food product inventory in the amount of \$3,630. Inventory is valued at cost using the first-in, first-out method.

**Portage County, Ohio**  
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**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 position. 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:

<u>Depreciation</u>	<u>Life</u>
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, 2012 in the amount of \$6,251.

**Investment in a Closed Corporation**

In 2006, the Subsidiary bought a minority ownership interest in a for-profit, privately held corporation (the Company). In 2008, the Organization entered into an agreement to sell this investment back to the Company in exchange for a promissory note receivable, for the original investment amount plus interest in the amount of \$360,040, as provided for in the membership purchase agreement.

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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 an additional \$249,060 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”. During the year ended December 31, 2012, transactions pursuant to the above agreement between the Organization and the Company amounted to \$0. As a result, no income was received or recorded in these financial statements. As of May 2, 2013, 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, the Organization and the Company continue to work toward developing a licensing agreement between the parties; however, recoverability seems unlikely since it is undeterminable if the project will be completed.

Estimated net realizable value of this receivable at December 31, 2012:

Promissory Note Receivable	\$609,064
Allowance for Uncollectible Amounts	<u>(609,064)</u>
Net Realizable Value	<u><u>\$0</u></u>

***Office Equipment and Fixtures***

Office Equipment and Fixtures consisted of the following at December 31, 2012:

Contract Work Equipment	\$128,780
Administrative Services Equipment	16,195
Food Service Equipment	7,404
Transportation Equipment	3,815
Less Accumulated Depreciation	<u>(123,389)</u>
Total	<u><u>\$32,805</u></u>

Equipment and fixtures additions during 2012 amounted to \$10,659. Property and equipment and fixtures retirements and disposals during 2012 amounted to \$100. Depreciation charged to expense in 2012 amounted to \$5,653.

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

Cash paid for interest during the year amounted to zero.

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***In-Kind Support***

For the year ended December 31, 2012, the Organization received in-kind support from the Portage County Board of Developmental Disabilities in the amount of \$1,179,660. These donated services and property were comprised of the following:

Wages and Salaries	\$671,475
Fringe Benefits	261,696
Other Adult Program Costs	
Administrative Costs	97,834
Occupancy	<u>148,655</u>
Total In-Kind Support	<u><u>\$1,179,660</u></u>

***Compensated Absences***

The Organization has an all-purpose leave policy covering all full-time employees. This policy allows for employees to accumulate a specific number of hours of unused all-purpose leave, with certain restrictions, which is payable upon separation from employment. Annual accruals are recorded in the financial statements as an accrued liability on the statement of net position on the individual hourly rate at December 31, 2012. The estimated amount payable at December 31, 2012 is \$4,174.

***Leases***

Effective October 1, 2012, the Organization leased office space from Family and Community Services, Inc., at a rate of \$750 per month through March 31, 2013, with the option to extend at undetermined terms. During 2012, rental payments under this agreement totaled \$2,250 and are deducted in these financial statements as occupancy costs. Also, the Organization leases office space from the Portage County Board of Developmental Disabilities at a rate of \$100 per month subject to a month-to-month lease. Rental payments under this agreement totaled \$1,200 and are deducted in these financial statements as occupancy costs.

***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, 2012, accounts receivable from this related party amounted to \$92,236. 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, 2012, purchases from and accounts payable to this related party amounted to \$22,817.

***Temporarily Restricted Net Position***

The Organization does not have any temporarily restricted net position.

***Permanently Restricted Net Position***

The Organization does not have any permanently restricted net position.

**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.

***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.

***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.

***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, 2012*

	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	\$12,213,406	\$486,067	\$10,318,419	\$23,017,892
Cash and Cash Equivalents				
In Segregated Accounts	137,781	0	0	137,781
Materials and Supplies Inventory	277,431	0	0	277,431
Intergovernmental Receivable	3,870,001	0	39,191	3,909,192
Prepaid Items	41	0	0	41
Property Taxes Receivable	0	2,167,314	0	2,167,314
Special Assessments Receivable	10,161	1,249,379	0	1,259,540
Loans Receivable	5,700,910	0	0	5,700,910
<i>Total Assets</i>	<u>\$22,209,731</u>	<u>\$3,902,760</u>	<u>\$10,357,610</u>	<u>\$36,470,101</u>
<b>Liabilities</b>				
Accounts Payable	\$310,531	\$0	\$236,701	\$547,232
Accrued Wages	459,268	0	1,580	460,848
Intergovernmental Payable	95,326	0	243	95,569
Interfund Payable	1,666,306	2,980	783	1,670,069
Accrued Interest Payable	0	0	17,924	17,924
Notes Payable	0	0	7,150,000	7,150,000
<i>Total Liabilities</i>	<u>2,531,431</u>	<u>2,980</u>	<u>7,407,231</u>	<u>9,941,642</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	2,167,314	0	2,167,314
Unavailable Revenue	2,423,329	1,249,379	720	3,673,428
<i>Total Deferred Inflows of Resources</i>	<u>2,423,329</u>	<u>3,416,693</u>	<u>720</u>	<u>5,840,742</u>
<b>Fund Balances</b>				
Nonspendable	277,472	0	0	277,472
Restricted	17,072,238	483,087	2,926,887	20,482,212
Assigned	0	0	22,772	22,772
Unassigned (Deficit)	(94,739)	0	0	(94,739)
<i>Total Fund Balances</i>	<u>17,254,971</u>	<u>483,087</u>	<u>2,949,659</u>	<u>20,687,717</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$22,209,731</u>	<u>\$3,902,760</u>	<u>\$10,357,610</u>	<u>\$36,470,101</u>

**Portage County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2012*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$0	\$1,589,537	\$0	\$1,589,537
Intergovernmental	11,490,139	0	3,130,746	14,620,885
Interest	73,391	0	7,614	81,005
Licenses and Permits	531,896	0	0	531,896
Fines and Forfeitures	132,261	0	0	132,261
Rentals and Royalties	0	156,477	0	156,477
Charges for Services	4,918,824	0	613,189	5,532,013
Contributions and Donations	14,962	0	2,499	17,461
Special Assessments	6,786	158,568	0	165,354
Other	222,733	89,447	0	312,180
<i>Total Revenues</i>	<u>17,390,992</u>	<u>1,994,029</u>	<u>3,754,048</u>	<u>23,139,069</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	2,465,417	0	0	2,465,417
Judicial	702,163	0	0	702,163
Public Safety	2,494,705	0	0	2,494,705
Public Works	8,085,135	0	0	8,085,135
Health	1,526,412	0	0	1,526,412
Human Services	2,751,956	0	0	2,751,956
Capital Outlay	0	0	5,716,738	5,716,738
Debt Service:				
Principal Retirement	0	1,329,284	0	1,329,284
Interest and Fiscal Charges	0	629,661	17,924	647,585
<i>Total Expenditures</i>	<u>18,025,788</u>	<u>1,958,945</u>	<u>5,734,662</u>	<u>25,719,395</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(634,796)</u>	<u>35,084</u>	<u>(1,980,614)</u>	<u>(2,580,326)</u>
<b>Other Financing Sources</b>				
Sale of Capital Assets	1,564	0	0	1,564
Transfers In	88,744	0	240,158	328,902
<i>Total Other Financing Sources</i>	<u>90,308</u>	<u>0</u>	<u>240,158</u>	<u>330,466</u>
<i>Net Change in Fund Balances</i>	<u>(544,488)</u>	<u>35,084</u>	<u>(1,740,456)</u>	<u>(2,249,860)</u>
<i>Fund Balances Beginning of Year</i>	<u>17,799,459</u>	<u>448,003</u>	<u>4,690,115</u>	<u>22,937,577</u>
<i>Fund Balances End of Year</i>	<u>\$17,254,971</u>	<u>\$483,087</u>	<u>\$2,949,659</u>	<u>\$20,687,717</u>

**Portage County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2012*

	Real Estate Assessment	Delinquent Real Estate Tax Assessment Collection	Law Library	Computer Legal Research
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$5,126,086	\$1,224,547	\$528,821	\$786,370
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Intergovernmental Receivable	0	0	26,606	32,150
Prepaid Items	0	0	0	0
Special Assessments Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$5,126,086</u>	<u>\$1,224,547</u>	<u>\$555,427</u>	<u>\$818,520</u>
<b>Liabilities</b>				
Accounts Payable	\$595	\$0	\$52,138	\$500
Accrued Wages	24,577	25,741	2,748	13,575
Intergovernmental Payable	3,741	2,691	425	2,091
Interfund Payable	14,468	14,942	859	6,740
<i>Total Liabilities</i>	<u>43,381</u>	<u>43,374</u>	<u>56,170</u>	<u>22,906</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue	0	0	0	0
<b>Fund Balances</b>				
Nonspendable	0	0	0	0
Restricted	5,082,705	1,181,173	499,257	795,614
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>5,082,705</u>	<u>1,181,173</u>	<u>499,257</u>	<u>795,614</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$5,126,086</u>	<u>\$1,224,547</u>	<u>\$555,427</u>	<u>\$818,520</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>
\$200,680	\$271,443	\$226,049	\$476,554	\$11,318
0	137,781	0	0	0
0	0	0	0	0
9,906	19,380	0	180,548	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$210,586</u>	<u>\$428,604</u>	<u>\$226,049</u>	<u>\$657,102</u>	<u>\$11,318</u>
\$0	\$48,217	\$0	\$459	\$0
4,029	0	19,685	26,859	0
620	0	3,028	4,098	0
2,041	1,063	12,344	27,767	0
<u>6,690</u>	<u>49,280</u>	<u>35,057</u>	<u>59,183</u>	<u>0</u>
0	19,380	0	90,274	0
0	0	0	0	0
203,896	359,944	190,992	507,645	11,318
0	0	0	0	0
<u>203,896</u>	<u>359,944</u>	<u>190,992</u>	<u>507,645</u>	<u>11,318</u>
<u>\$210,586</u>	<u>\$428,604</u>	<u>\$226,049</u>	<u>\$657,102</u>	<u>\$11,318</u>

(continued)

**Portage County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2012*

	Hazmat Operations and Planning	Motor Vehicle and Gas Tax	Ditch Maintenance	Community Development
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$258,414	\$1,440,532	\$51,561	\$131,067
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	277,431	0	0
Intergovernmental Receivable	39,828	2,788,239	0	375,000
Prepaid Items	0	0	0	0
Special Assessments Receivable	0	0	10,161	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$298,242</u>	<u>\$4,506,202</u>	<u>\$61,722</u>	<u>\$506,067</u>
<b>Liabilities</b>				
Accounts Payable	\$24,546	\$108,954	\$0	\$60,998
Accrued Wages	6,614	198,811	0	0
Intergovernmental Payable	1,015	29,794	0	3,574
Interfund Payable	98,850	1,107,061	0	8,000
<i>Total Liabilities</i>	<u>131,025</u>	<u>1,444,620</u>	<u>0</u>	<u>72,572</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue	34,490	1,854,250	10,161	353,000
<b>Fund Balances</b>				
Nonspendable	0	277,431	0	0
Restricted	132,727	929,901	51,561	80,495
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>132,727</u>	<u>1,207,332</u>	<u>51,561</u>	<u>80,495</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$298,242</u>	<u>\$4,506,202</u>	<u>\$61,722</u>	<u>\$506,067</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>
\$14,404	\$119,144	\$161,362	\$163,700	\$427,922
0	0	0	0	0
0	0	0	0	0
1,147	463	0	0	380,103
0	41	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$15,551</u>	<u>\$119,648</u>	<u>\$161,362</u>	<u>\$163,700</u>	<u>\$808,025</u>
\$1,674	\$4,740	\$1,149	\$1,685	\$810
0	14,542	35,807	0	75,321
0	2,236	7,319	451	32,557
0	192,828	113,460	0	43,352
<u>1,674</u>	<u>214,346</u>	<u>157,735</u>	<u>2,136</u>	<u>152,040</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>61,774</u>
0	41	0	0	0
13,877	0	3,627	161,564	594,211
0	(94,739)	0	0	0
<u>13,877</u>	<u>(94,698)</u>	<u>3,627</u>	<u>161,564</u>	<u>594,211</u>
<u>\$15,551</u>	<u>\$119,648</u>	<u>\$161,362</u>	<u>\$163,700</u>	<u>\$808,025</u>

(continued)

**Portage County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2012*

	Victim Assistance	Revolving Loan	Total Nonmajor Special Revenue Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$20,324	\$573,108	\$12,213,406
Cash and Cash Equivalents In Segregated Accounts	0	0	137,781
Materials and Supplies Inventory	0	0	277,431
Intergovernmental Receivable	16,631	0	3,870,001
Prepaid Items	0	0	41
Special Assessments Receivable	0	0	10,161
Loans Receivable	0	5,700,910	5,700,910
<i>Total Assets</i>	<u>\$36,955</u>	<u>\$6,274,018</u>	<u>\$22,209,731</u>
<b>Liabilities</b>			
Accounts Payable	\$0	\$4,066	\$310,531
Accrued Wages	10,959	0	459,268
Intergovernmental Payable	1,686	0	95,326
Interfund Payable	22,531	0	1,666,306
<i>Total Liabilities</i>	<u>35,176</u>	<u>4,066</u>	<u>2,531,431</u>
<b>Deferred Inflows of Resources</b>			
Unavailable Revenue	0	0	2,423,329
<b>Fund Balances</b>			
Nonspendable	0	0	277,472
Restricted	1,779	6,269,952	17,072,238
Unassigned (Deficit)	0	0	(94,739)
<i>Total Fund Balances (Deficit)</i>	<u>1,779</u>	<u>6,269,952</u>	<u>17,254,971</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$36,955</u>	<u>\$6,274,018</u>	<u>\$22,209,731</u>



**Portage County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2012*

	Real Estate Assessment	Delinquent Real Estate Tax Assessment Collection	Law Library
<b>Revenues</b>			
Intergovernmental	\$0	\$0	\$0
Interest	0	7,286	0
Licenses and Permits	280	0	0
Fines and Forfeitures	500	0	8,021
Charges for Services	1,910,836	427,007	410,938
Contributions and Donations	0	0	0
Special Assessments	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>1,911,616</u>	<u>434,293</u>	<u>418,959</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	1,497,329	509,180	458,908
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
<i>Total Expenditures</i>	<u>1,497,329</u>	<u>509,180</u>	<u>458,908</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>414,287</u>	<u>(74,887)</u>	<u>(39,949)</u>
<b>Other Financing Sources</b>			
Sale of Capital Assets	0	0	0
Transfers In	0	0	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	414,287	(74,887)	(39,949)
<i>Fund Balances (Deficit)</i>			
<i>Beginning of Year</i>	<u>4,668,418</u>	<u>1,256,060</u>	<u>539,206</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$5,082,705</u>	<u>\$1,181,173</u>	<u>\$499,257</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, 2012*

	Computer Legal Research	Mediation and Dispute	Sheriff's Grants	Juvenile Court Grants
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$153,952	\$394,334
Interest	0	0	0	0
Licenses and Permits	0	0	90,666	0
Fines and Forfeitures	0	0	1,478	0
Charges for Services	547,021	95,255	246,436	0
Contributions and Donations	0	0	5,292	0
Special Assessments	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>547,021</u>	<u>95,255</u>	<u>497,824</u>	<u>394,334</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	611,357	90,806	0	0
Public Safety	0	0	446,025	563,165
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>611,357</u>	<u>90,806</u>	<u>446,025</u>	<u>563,165</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(64,336)</u>	<u>4,449</u>	<u>51,799</u>	<u>(168,831)</u>
<b>Other Financing Sources</b>				
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	3,720
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,720</u>
<i>Net Change in Fund Balances</i>	<u>(64,336)</u>	<u>4,449</u>	<u>51,799</u>	<u>(165,111)</u>
<i>Fund Balances (Deficit)</i>				
<i>Beginning of Year</i>	<u>859,950</u>	<u>199,447</u>	<u>308,145</u>	<u>356,103</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$795,614</u></u>	<u><u>\$203,896</u></u>	<u><u>\$359,944</u></u>	<u><u>\$190,992</u></u>

Probation Services	Probate Court Conduct	Hazmat Operations and Planning	Motor Vehicle and Gas Tax	Ditch Maintenance
\$390,244	\$0	\$517,767	\$6,321,124	\$0
0	0	0	11,459	0
0	0	0	1,275	0
7,887	806	0	91,191	0
349,675	0	19,113	314,510	0
0	0	0	800	0
0	0	0	0	6,786
0	0	0	221,877	0
<u>747,806</u>	<u>806</u>	<u>536,880</u>	<u>6,962,236</u>	<u>6,786</u>
0	0	0	0	0
0	0	0	0	0
871,712	0	613,803	0	0
0	0	0	7,178,296	35
0	0	0	0	0
0	0	0	0	0
<u>871,712</u>	<u>0</u>	<u>613,803</u>	<u>7,178,296</u>	<u>35</u>
<u>(123,906)</u>	<u>806</u>	<u>(76,923)</u>	<u>(216,060)</u>	<u>6,751</u>
0	0	0	1,564	0
0	0	46,865	0	0
0	0	46,865	1,564	0
<u>(123,906)</u>	<u>806</u>	<u>(30,058)</u>	<u>(214,496)</u>	<u>6,751</u>
<u>631,551</u>	<u>10,512</u>	<u>162,785</u>	<u>1,421,828</u>	<u>44,810</u>
<u>\$507,645</u>	<u>\$11,318</u>	<u>\$132,727</u>	<u>\$1,207,332</u>	<u>\$51,561</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, 2012*

	Community Development	Marriage License	Dog and Kennel	Women, Infants and Children
<b>Revenues</b>				
Intergovernmental	\$856,186	\$0	\$2,363	\$815,912
Interest	0	0	0	0
Licenses and Permits	0	28,100	411,575	0
Fines and Forfeitures	0	0	4,311	0
Charges for Services	0	0	45,181	0
Contributions and Donations	0	0	8,870	0
Special Assessments	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>856,186</u>	<u>28,100</u>	<u>472,300</u>	<u>815,912</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	868,783	0	0	0
Health	0	28,100	486,715	1,011,597
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>868,783</u>	<u>28,100</u>	<u>486,715</u>	<u>1,011,597</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(12,597)</u>	<u>0</u>	<u>(14,415)</u>	<u>(195,685)</u>
<b>Other Financing Sources</b>				
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	6,528
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,528</u>
<i>Net Change in Fund Balances</i>	(12,597)	0	(14,415)	(189,157)
<i>Fund Balances (Deficit)</i>				
<i>Beginning of Year</i>	<u>93,092</u>	<u>13,877</u>	<u>(80,283)</u>	<u>192,784</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$80,495</u></u>	<u><u>\$13,877</u></u>	<u><u>(\$94,698)</u></u>	<u><u>\$3,627</u></u>

<u>Indigent Guardianship</u>	<u>Child Support Administration</u>	<u>Victim Assistance</u>	<u>Outside Assistance</u>
\$0	\$1,688,112	\$226,533	\$9,090
0	0	0	0
0	0	0	0
18,067	0	0	0
0	552,852	0	0
0	0	0	0
0	0	0	0
0	0	0	0
<u>18,067</u>	<u>2,240,964</u>	<u>226,533</u>	<u>9,090</u>
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
<u>20,351</u>	<u>2,451,047</u>	<u>267,582</u>	<u>12,976</u>
<u>20,351</u>	<u>2,451,047</u>	<u>267,582</u>	<u>12,976</u>
<u>(2,284)</u>	<u>(210,083)</u>	<u>(41,049)</u>	<u>(3,886)</u>
0	0	0	0
<u>0</u>	<u>0</u>	<u>31,631</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>31,631</u>	<u>0</u>
(2,284)	(210,083)	(9,418)	(3,886)
<u>163,848</u>	<u>804,294</u>	<u>11,197</u>	<u>3,886</u>
<u>\$161,564</u>	<u>\$594,211</u>	<u>\$1,779</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, 2012*

	Revolving Loan	Total Nonmajor Special Revenue Funds
<b>Revenues</b>		
Intergovernmental	\$114,522	\$11,490,139
Interest	54,646	73,391
Licenses and Permits	0	531,896
Fines and Forfeitures	0	132,261
Charges for Services	0	4,918,824
Contributions and Donations	0	14,962
Special Assessments	0	6,786
Other	856	222,733
<i>Total Revenues</i>	<u>170,024</u>	<u>17,390,992</u>
<b>Expenditures</b>		
Current:		
General Government:		
Legislative and Executive	0	2,465,417
Judicial	0	702,163
Public Safety	0	2,494,705
Public Works	38,021	8,085,135
Health	0	1,526,412
Human Services	0	2,751,956
<i>Total Expenditures</i>	<u>38,021</u>	<u>18,025,788</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>132,003</u>	<u>(634,796)</u>
<b>Other Financing Sources</b>		
Sale of Capital Assets	0	1,564
Transfers In	0	88,744
<i>Total Other Financing Sources</i>	<u>0</u>	<u>90,308</u>
<i>Net Change in Fund Balances</i>	132,003	(544,488)
<i>Fund Balances (Deficit)</i>		
<i>Beginning of Year</i>	<u>6,137,949</u>	<u>17,799,459</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$6,269,952</u>	<u>\$17,254,971</u>

**Portage County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Debt Service Funds*  
*December 31, 2012*

	<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	\$206,940	\$227,959	\$51,168	\$486,067
Property Taxes Receivable	2,167,314	0	0	2,167,314
Special Assessments Receivable	0	899,332	350,047	1,249,379
<i>Total Assets</i>	<u>\$2,374,254</u>	<u>\$1,127,291</u>	<u>\$401,215</u>	<u>\$3,902,760</u>
<b>Liabilities</b>				
Interfund Payable	\$0	\$2,980	\$0	\$2,980
<b>Deferred Inflows of Resources</b>				
Property Taxes	2,167,314	0	0	2,167,314
Unavailable Revenue	0	899,332	350,047	1,249,379
<i>Total Deferred Inflows of Resources</i>	<u>2,167,314</u>	<u>899,332</u>	<u>350,047</u>	<u>3,416,693</u>
<b>Fund Balances</b>				
Restricted	206,940	224,979	51,168	483,087
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$2,374,254</u>	<u>\$1,127,291</u>	<u>\$401,215</u>	<u>\$3,902,760</u>

**Portage County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Debt Service Funds*  
*For the Year Ended December 31, 2012*

	Bond Retirement	Special Assessment Bond Retirement	Special Assessment OWDA Loans	Total Nonmajor Debt Service Funds
<b>Revenues</b>				
Property Taxes	\$1,589,537	\$0	\$0	\$1,589,537
Rentals and Royalties	156,477	0	0	156,477
Special Assessments	0	99,996	58,572	158,568
Other	89,447	0	0	89,447
<i>Total Revenues</i>	<u>1,835,461</u>	<u>99,996</u>	<u>58,572</u>	<u>1,994,029</u>
<b>Expenditures</b>				
Debt Service:				
Principal Retirement	1,201,231	88,162	39,891	1,329,284
Interest and Fiscal Charges	582,545	32,025	15,091	629,661
<i>Total Expenditures</i>	<u>1,783,776</u>	<u>120,187</u>	<u>54,982</u>	<u>1,958,945</u>
<i>Net Change in Fund Balances</i>	51,685	(20,191)	3,590	35,084
<i>Fund Balances Beginning of Year</i>	<u>155,255</u>	<u>245,170</u>	<u>47,578</u>	<u>448,003</u>
<i>Fund Balances End of Year</i>	<u><u>\$206,940</u></u>	<u><u>\$224,979</u></u>	<u><u>\$51,168</u></u>	<u><u>\$483,087</u></u>



**Portage County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2012*

	<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	\$40,704	\$10,009,300	\$268,415	\$10,318,419
Intergovernmental Receivable	<u>0</u>	<u>38,471</u>	<u>720</u>	<u>39,191</u>
<i>Total Assets</i>	<u><u>\$40,704</u></u>	<u><u>\$10,047,771</u></u>	<u><u>\$269,135</u></u>	<u><u>\$10,357,610</u></u>
<b>Liabilities</b>				
Accounts Payable	\$17,932	\$5,408	\$213,361	\$236,701
Accrued Wages	0	0	1,580	1,580
Intergovernmental Payable	0	0	243	243
Interfund Payable	0	783	0	783
Accrued Interest Payable	0	17,924	0	17,924
Notes Payable	<u>0</u>	<u>7,150,000</u>	<u>0</u>	<u>7,150,000</u>
<i>Total Liabilities</i>	<u>17,932</u>	<u>7,174,115</u>	<u>215,184</u>	<u>7,407,231</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue	<u>0</u>	<u>0</u>	<u>720</u>	<u>720</u>
<b>Fund Balances</b>				
Restricted	0	2,873,656	53,231	2,926,887
Assigned	<u>22,772</u>	<u>0</u>	<u>0</u>	<u>22,772</u>
<i>Total Fund Balances</i>	<u>22,772</u>	<u>2,873,656</u>	<u>53,231</u>	<u>2,949,659</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u><u>\$40,704</u></u>	<u><u>\$10,047,771</u></u>	<u><u>\$269,135</u></u>	<u><u>\$10,357,610</u></u>

**Portage County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2012*

	<u>Building Improvements</u>	<u>Permanent Improvements</u>	<u>Roadwork Improvements</u>	<u>Total Nonmajor Capital Projects Funds</u>
<b>Revenues</b>				
Intergovernmental	\$0	\$165,398	\$2,965,348	\$3,130,746
Interest	0	7,614	0	7,614
Charges for Services	0	613,189	0	613,189
Contributions and Donations	0	2,499	0	2,499
<i>Total Revenues</i>	<u>0</u>	<u>788,700</u>	<u>2,965,348</u>	<u>3,754,048</u>
<b>Expenditures</b>				
Capital Outlay	39,944	2,436,469	3,240,325	5,716,738
Debt Service:				
Interest and Fiscal Charges	0	17,924	0	17,924
<i>Total Expenditures</i>	<u>39,944</u>	<u>2,454,393</u>	<u>3,240,325</u>	<u>5,734,662</u>
<i>Excess of Revenues     Under Expenditures</i>	(39,944)	(1,665,693)	(274,977)	(1,980,614)
<b>Other Financing Sources</b>				
Transfers In	40,158	200,000	0	240,158
<i>Net Change in Fund Balances</i>	214	(1,465,693)	(274,977)	(1,740,456)
<i>Fund Balances Beginning of Year</i>	<u>22,558</u>	<u>4,339,349</u>	<u>328,208</u>	<u>4,690,115</u>
<i>Fund Balances End of Year</i>	<u><u>\$22,772</u></u>	<u><u>\$2,873,656</u></u>	<u><u>\$53,231</u></u>	<u><u>\$2,949,659</u></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 Position*  
*Nonmajor Enterprise Funds*  
*December 31, 2012*

	Freedom Secondary Railroad	SCRAM	Electronic Fingerprinting
<b>Assets</b>			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$23,354	\$320,972	\$20,262
<i>Receivables:</i>			
Accounts	0	0	0
<i>Total Current Assets</i>	<u>23,354</u>	<u>320,972</u>	<u>20,262</u>
<i>Noncurrent Assets:</i>			
<i>Capital Assets:</i>			
Nondepreciable Capital Assets	71,401	0	0
Depreciable Capital Assets, Net	135,300	0	0
<i>Total Noncurrent Assets</i>	<u>206,701</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u>230,055</u>	<u>320,972</u>	<u>20,262</u>
<b>Liabilities</b>			
<i>Current Liabilities:</i>			
Accounts Payable	0	14,876	0
Accrued Wages	0	4,893	0
Intergovernmental Payable	0	752	0
Interfund Payable	20,000	3,361	0
Intergovernmental Loans Payable	50	0	0
<i>Total Current Liabilities</i>	<u>20,050</u>	<u>23,882</u>	<u>0</u>
<i>Long-Term Liabilities:</i>			
Intergovernmental Loans Payable	177,832	0	0
<i>Total Liabilities</i>	<u>197,882</u>	<u>23,882</u>	<u>0</u>
<b>Net Position</b>			
Net Investment in Capital Assets	28,819	0	0
Unrestricted	3,354	297,090	20,262
<i>Total Net Position</i>	<u>\$32,173</u>	<u>\$297,090</u>	<u>\$20,262</u>

Storm Water Management	Total Nonmajor Enterprise Funds
\$749,751	\$1,114,339
<u>1,124,819</u>	<u>1,124,819</u>
<u>1,874,570</u>	<u>2,239,158</u>
0	71,401
<u>0</u>	<u>135,300</u>
0	206,701
<u>1,874,570</u>	<u>2,445,859</u>
1,537	16,413
520	5,413
80	832
148	23,509
<u>0</u>	<u>50</u>
2,285	46,217
0	177,832
<u>2,285</u>	<u>224,049</u>
0	28,819
<u>1,872,285</u>	<u>2,192,991</u>
<u>\$1,872,285</u>	<u>\$2,221,810</u>

**Portage County, Ohio**  
*Combining Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Nonmajor Enterprise Funds  
For the Year Ended December 31, 2012*

	Freedom Secondary Railroad	SCRAM	Electronic Fingerprinting
<b>Operating Revenues</b>			
Charges for Services	\$580	\$258,492	\$14,487
Other	4,851	0	0
<i>Total Operating Revenues</i>	<u>5,431</u>	<u>258,492</u>	<u>14,487</u>
<b>Operating Expenses</b>			
Personal Services	0	117,382	7,455
Materials and Supplies	0	0	71
Contractual Services	0	33,651	11,390
Depreciation and Amortization	4,751	0	0
Other	580	0	0
<i>Total Operating Expenses</i>	<u>5,331</u>	<u>151,033</u>	<u>18,916</u>
<i>Change in Net Position</i>	100	107,459	(4,429)
<i>Net Position Beginning of Year</i>	<u>32,073</u>	<u>189,631</u>	<u>24,691</u>
<i>Net Position End of Year</i>	<u><u>\$32,173</u></u>	<u><u>\$297,090</u></u>	<u><u>\$20,262</u></u>

Storm Water Management	Total Nonmajor Enterprise Funds
\$1,030,659	\$1,304,218
0	4,851
<u>1,030,659</u>	<u>1,309,069</u>
9,942	134,779
0	71
741,877	786,918
0	4,751
0	580
<u>751,819</u>	<u>927,099</u>
278,840	381,970
<u>1,593,445</u>	<u>1,839,840</u>
<u>\$1,872,285</u>	<u>\$2,221,810</u>

**Portage County, Ohio**  
*Combining Statement of Cash Flows*  
*Nonmajor Enterprise Funds*  
*For the Year Ended December 31, 2012*

	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	\$580	\$258,492	\$14,487
Other Cash Receipts	4,851	0	0
Cash Payments to Employees for Services	0	(114,535)	(7,455)
Cash Payments for Goods and Services	0	(31,910)	(13,173)
Other Cash Payments	(580)	0	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>4,851</u>	<u>112,047</u>	<u>(6,141)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	4,851	112,047	(6,141)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>18,503</u>	<u>208,925</u>	<u>26,403</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$23,354</u></u>	<u><u>\$320,972</u></u>	<u><u>\$20,262</u></u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>			
Operating Income (Loss)	<u>\$100</u>	<u>\$107,459</u>	<u>(\$4,429)</u>
Adjustments:			
Depreciation	4,751	0	0
Increase in Accounts Receivable:	0	0	0
Increase (Decrease) in Liabilities:			
Accounts Payable	0	1,741	0
Accrued Wages	0	1,521	0
Interfund Payable	0	1,092	0
Intergovernmental Payable	0	234	(1,712)
<i>Total Adjustments</i>	<u>4,751</u>	<u>4,588</u>	<u>(1,712)</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u><u>\$4,851</u></u>	<u><u>\$112,047</u></u>	<u><u>(\$6,141)</u></u>



Storm Water Management	Total Nonmajor Enterprise Funds
\$1,013,285	\$1,286,844
0	4,851
(9,904)	(131,894)
(743,560)	(788,643)
<u>0</u>	<u>(580)</u>
<u>259,821</u>	<u>370,578</u>
259,821	370,578
<u>489,930</u>	<u>743,761</u>
<u>\$749,751</u>	<u>\$1,114,339</u>
<u>\$278,840</u>	<u>\$381,970</u>
0	4,751
(17,374)	(17,374)
(1,683)	58
32	1,553
1	1,093
<u>5</u>	<u>(1,473)</u>
<u>(19,019)</u>	<u>(11,392)</u>
<u>\$259,821</u>	<u>\$370,578</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 Position*  
*Internal Service Funds*  
*December 31, 2012*

	Central Services	Health Benefits	Workers' Compensation	Total
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$442,157	\$5,192,576	\$4,049,243	\$9,683,976
Materials and Supplies Inventory	30,486	0	0	30,486
Interfund Receivable	178,981	694,661	804,662	1,678,304
<i>Total Current Assets</i>	<u>651,624</u>	<u>5,887,237</u>	<u>4,853,905</u>	<u>11,392,766</u>
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	64,070	0	0	64,070
Depreciable Capital Assets, Net	111,037	0	0	111,037
<i>Total Noncurrent Assets</i>	<u>175,107</u>	<u>0</u>	<u>0</u>	<u>175,107</u>
<i>Total Assets</i>	<u>826,731</u>	<u>5,887,237</u>	<u>4,853,905</u>	<u>11,567,873</u>
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	83,987	521,457	9	605,453
Accrued Wages	34,660	3,723	5,183	43,566
Intergovernmental Payable	5,415	7,889	458,215	471,519
Interfund Payable	67,660	2,718	2,037	72,415
Compensated Absences Payable	33,192	0	0	33,192
Claims Payable	0	1,383,820	343,411	1,727,231
<i>Total Current Liabilities</i>	<u>224,914</u>	<u>1,919,607</u>	<u>808,855</u>	<u>2,953,376</u>
<i>Long-Term Liabilities:</i>				
Compensated Absences Payable	16,575	0	0	16,575
Claims Payable	0	0	2,508,124	2,508,124
<i>Total Long-Term Liabilities</i>	<u>16,575</u>	<u>0</u>	<u>2,508,124</u>	<u>2,524,699</u>
<i>Total Liabilities</i>	<u>241,489</u>	<u>1,919,607</u>	<u>3,316,979</u>	<u>5,478,075</u>
<b>Net Position</b>				
Net Investment in Capital Assets	175,107	0	0	175,107
Unrestricted	410,135	3,967,630	1,536,926	5,914,691
<i>Total Net Position</i>	<u>\$585,242</u>	<u>\$3,967,630</u>	<u>\$1,536,926</u>	<u>\$6,089,798</u>

**Portage County, Ohio**  
*Combining Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Internal Service Funds  
For the Year Ended December 31, 2012*

	Central Services	Health Benefits	Workers' Compensation	Total
<b>Operating Revenues</b>				
Charges for Services	\$2,422,868	\$10,416,552	\$851,961	\$13,691,381
Other	0	0	8,861	8,861
<i>Total Operating Revenues</i>	<u>2,422,868</u>	<u>10,416,552</u>	<u>860,822</u>	<u>13,700,242</u>
<b>Operating Expenses</b>				
Personal Services	783,813	91,802	93,269	968,884
Materials and Supplies	731,369	3,988	2,706	738,063
Contractual Services	1,024,635	1,774,737	500,084	3,299,456
Depreciation	12,391	0	0	12,391
Claims	0	9,279,477	343,411	9,622,888
Change in Worker's Compensation Estimate	0	0	79,175	79,175
<i>Total Operating Expenses</i>	<u>2,552,208</u>	<u>11,150,004</u>	<u>1,018,645</u>	<u>14,720,857</u>
<i>Operating Loss</i>	(129,340)	(733,452)	(157,823)	(1,020,615)
<b>Non-Operating Revenues</b>				
Gain on Sale of Capital Assets	9,361	0	0	9,361
<i>Loss before Transfers</i>	(119,979)	(733,452)	(157,823)	(1,011,254)
Transfers In	135,000	0	0	135,000
<i>Change in Net Position</i>	15,021	(733,452)	(157,823)	(876,254)
<i>Net Position Beginning of Year</i>	<u>570,221</u>	<u>4,701,082</u>	<u>1,694,749</u>	<u>6,966,052</u>
<i>Net Position End of Year</i>	<u><u>\$585,242</u></u>	<u><u>\$3,967,630</u></u>	<u><u>\$1,536,926</u></u>	<u><u>\$6,089,798</u></u>

**Portage County, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
*For the Year Ended December 31, 2012*

	Central Services	Health Benefits	Workers' Compensation	Total
<i><b>Increases (Decreases) in Cash and Cash Equivalents</b></i>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Interfund Services Provided	\$2,435,706	\$10,341,229	\$839,989	\$13,616,924
Other Cash Receipts	0	0	8,861	8,861
Cash Payments to Employees for Services	(805,909)	(90,033)	(90,245)	(986,187)
Cash Payments for Goods and Services	(1,742,333)	(1,585,426)	(496,118)	(3,823,877)
Cash Payments for Claims	0	(9,052,514)	(589,998)	(9,642,512)
<i>Net Cash Used for Operating Activities</i>	(112,536)	(386,744)	(327,511)	(826,791)
<b>Cash Flows from Noncapital Financing Activities</b>				
Transfers In	135,000	0	0	135,000
<b>Cash Flows from Capital and Related Financing Activities</b>				
Sale of Capital Assets	9,361	0	0	9,361
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	31,825	(386,744)	(327,511)	(682,430)
<i>Cash and Cash Equivalents Beginning of Year</i>	410,332	5,579,320	4,376,754	10,366,406
<i>Cash and Cash Equivalents End of Year</i>	\$442,157	\$5,192,576	\$4,049,243	\$9,683,976
<b>Reconciliation of Operating Loss to Net Cash Used for Operating Activities</b>				
Operating Loss	(\$129,340)	(\$733,452)	(\$157,823)	(\$1,020,615)
Adjustments:				
Depreciation and Amortization	12,391	0	0	12,391
(Increase) Decrease in Assets:				
Materials and Supplies Inventory	36,862	0	0	36,862
Interfund Receivable	12,838	(75,323)	(11,972)	(74,457)
Increase (Decrease) in Liabilities:				
Accounts Payable	(8,915)	188,276	(125)	179,236
Accrued Wages	134	(819)	858	173
Compensated Absences Payable	(39,959)	0	0	(39,959)
Interfund Payable	3,270	421	433	4,124
Intergovernmental Payable	183	7,190	8,530	15,903
Claims Payable	0	226,963	(167,412)	59,551
<i>Total Adjustments</i>	16,804	346,708	(169,688)	193,824
<i>Net Cash Used for Operating Activities</i>	(\$112,536)	(\$386,744)	(\$327,511)	(\$826,791)

## Combining Statements - Fiduciary Funds

### *Fiduciary Funds*

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and 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  
Court

**Portage County, Ohio**  
*Combining Statement of Fiduciary Net Position*  
*Private Purpose Trust Funds*  
*December 31, 2012*

	McIntosh Bequest	Rodman Bequest	Totals
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$1,191	\$8,257	\$9,448
<b>Net Position</b>			
Held in Trust for Flags	\$1,000	\$0	\$1,000
Held in Trust for Children Detention Center	0	2,500	2,500
Unrestricted	191	5,757	5,948
<i>Total Net Position</i>	\$1,191	\$8,257	\$9,448



**Portage County, Ohio**  
*Combining Statement of Changes in Fiduciary Net Position*  
*Private Purpose Trust Funds*  
*For the Year Ended December 31, 2012*

	McIntosh Bequest	Rodman Bequest	Totals
<b>Additions</b>			
Interest	\$9	\$58	\$67
<b>Deductions</b>	0	0	0
<i>Change in Net Position</i>	9	58	67
<i>Net Position Beginning of Year</i>	1,182	8,199	9,381
<i>Net Position End of Year</i>	\$1,191	\$8,257	\$9,448

**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2012*

	Beginning Balance 12/31/11	Additions	Deductions	Ending Balance 12/31/12
<b>Undivided Auto</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,164,677	\$2,164,677	\$0
Intergovernmental Receivable	757,641	492,471	757,641	492,471
<i>Total Assets</i>	<u>757,641</u>	<u>2,657,148</u>	<u>2,922,318</u>	<u>492,471</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>757,641</u>	<u>1,407,036</u>	<u>1,672,206</u>	<u>492,471</u>
 <b>Undivided Fuel</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,577,087	\$1,577,087	\$0
Intergovernmental Receivable	776,895	762,128	776,895	762,128
<i>Total Assets</i>	<u>776,895</u>	<u>2,339,215</u>	<u>2,353,982</u>	<u>762,128</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>776,895</u>	<u>800,192</u>	<u>814,959</u>	<u>762,128</u>
 <b>Undivided Payroll</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$422,450	\$11,184,480	\$11,170,813	\$436,117
<b>Liabilities</b>				
Intergovernmental Payable	\$422,450	\$436,117	\$422,450	\$436,117
Payroll Withholdings	0	11,606,930	11,606,930	0
<i>Total Liabilities</i>	<u>422,450</u>	<u>12,043,047</u>	<u>12,029,380</u>	<u>436,117</u>

(continued)

**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2012

	Beginning Balance 12/31/11	Additions	Deductions	Ending Balance 12/31/12
<b><i>Undivided State and Local Government</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$4,455,701	\$4,455,701	\$0
Intergovernmental Receivable	1,826,927	1,105,384	1,826,927	1,105,384
<i>Total Assets</i>	<u>\$1,826,927</u>	<u>\$5,561,085</u>	<u>\$6,282,628</u>	<u>\$1,105,384</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$1,826,927</u>	<u>\$2,628,774</u>	<u>\$3,350,317</u>	<u>\$1,105,384</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	\$4,161,932	\$4,161,932	\$0
Intergovernmental Receivable	2,320,325	2,323,052	2,320,325	2,323,052
<i>Total Assets</i>	<u>\$2,320,325</u>	<u>\$6,484,984</u>	<u>\$6,482,257</u>	<u>\$2,323,052</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$2,320,325</u>	<u>\$1,841,607</u>	<u>\$1,838,880</u>	<u>\$2,323,052</u>
 <b><i>Undivided Cigarette Licenses</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$166	\$17,089	\$17,255	\$0
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$166</u>	<u>\$17,089</u>	<u>\$17,255</u>	<u>\$0</u>

(continued)

**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2012

	Beginning Balance 12/31/11	Additions	Deductions	Ending Balance 12/31/12
<b>Undivided Wireless 911</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$370,002	\$370,002	\$0
Intergovernmental Receivable	90,999	66,097	90,999	66,097
<i>Total Assets</i>	<u>\$90,999</u>	<u>\$436,099</u>	<u>\$461,001</u>	<u>\$66,097</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$90,999</u>	<u>\$436,099</u>	<u>\$461,001</u>	<u>\$66,097</u>
<b>Undivided Estate Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,586,859	\$2,474,169	\$3,848,934	\$1,212,094
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$2,586,859</u>	<u>\$2,474,169</u>	<u>\$3,848,934</u>	<u>\$1,212,094</u>
<b>Undivided Tax Prepayments</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$888,913	\$3,703,260	\$3,728,361	\$863,812
<b>Liabilities</b>				
Undistributed Assets	<u>\$888,913</u>	<u>\$3,703,260</u>	<u>\$3,728,361</u>	<u>\$863,812</u>
<b>Undivided General Property Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,314,632	\$176,676,352	\$176,937,913	\$4,053,071
Property Taxes Receivable	178,546,607	177,170,549	178,546,607	177,170,549
Special Assessment Receivable	4,744,018	3,655,425	4,744,018	3,655,425
<i>Total Assets</i>	<u>\$187,605,257</u>	<u>\$357,502,326</u>	<u>\$360,228,538</u>	<u>\$184,879,045</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$187,605,257</u>	<u>\$357,502,326</u>	<u>\$360,228,538</u>	<u>\$184,879,045</u>

(continued)

**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2012

	Beginning Balance 12/31/11	Additions	Deductions	Ending Balance 12/31/12
<b><i>Undivided Public Housing</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$34,235	\$34,235	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$34,235	\$34,235	\$0
 <b><i>Undivided Deposit/Investment</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$857,506	\$857,506	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$857,506	\$857,506	\$0
 <b><i>Undivided Housing Trust</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$199,995	\$719,007	\$728,212	\$190,790
<b>Liabilities</b>				
Undistributed Assets	\$199,995	\$719,007	\$728,212	\$190,790
 <b><i>Undivided Indigent</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,544	\$59,535	\$62,720	\$359
Intergovernmental Receivable	3,582	3,778	3,582	3,778
<b>Total Assets</b>	<b>\$7,126</b>	<b>\$63,313</b>	<b>\$66,302</b>	<b>\$4,137</b>
<b>Liabilities</b>				
Undistributed Assets	\$7,126	\$63,313	\$66,302	\$4,137

(continued)

**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2012*

	Beginning Balance 12/31/11	Additions	Deductions	Ending Balance 12/31/12
<b><i>Building Fee Assessment</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,250	\$8,762	\$8,419	\$3,593
<b>Liabilities</b>				
Deposits Held and Due to Others	\$3,250	\$8,762	\$8,419	\$3,593
<b><i>Ohio Election Commission</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$780	\$40	\$800	\$20
<b>Liabilities</b>				
Deposits Held and Due to Others	\$780	\$40	\$800	\$20
<b><i>District Board of Health</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$965,540	\$2,075,209	\$1,912,967	\$1,127,782
<b>Liabilities</b>				
Undistributed Assets	\$965,540	\$2,075,209	\$1,912,967	\$1,127,782
<b><i>Family and Children First Council</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$65,945	\$95,046	\$109,888	\$51,103
<b>Liabilities</b>				
Undistributed Assets	\$65,945	\$95,046	\$109,888	\$51,103

(continued)

**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2012

	Beginning Balance 12/31/11	Additions	Deductions	Ending Balance 12/31/12
<b>Regional Planning Commission</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$32,336	\$360,989	\$360,182	\$33,143
Intergovernmental Receivable	281,243	0	31,776	249,467
<i>Total Assets</i>	<u>\$313,579</u>	<u>\$360,989</u>	<u>\$391,958</u>	<u>\$282,610</u>
<b>Liabilities</b>				
Undistributed Assets	\$32,336	\$360,989	\$360,182	\$33,143
Loans Payable	281,243	0	31,776	249,467
<i>Total Liabilities</i>	<u>\$313,579</u>	<u>\$360,989</u>	<u>\$391,958</u>	<u>\$282,610</u>
<b>Parks</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$93,282	\$339,025	\$353,427	\$78,880
Intergovernmental Receivable	57,000	0	57,000	0
<i>Total Assets</i>	<u>\$150,282</u>	<u>\$339,025</u>	<u>\$410,427</u>	<u>\$78,880</u>
<b>Liabilities</b>				
Undistributed Assets	\$93,282	\$339,025	\$353,427	\$78,880
Loan Payable	57,000	0	57,000	0
<i>Total Liabilities</i>	<u>\$150,282</u>	<u>\$339,025</u>	<u>\$410,427</u>	<u>\$78,880</u>
<b>Soil and Water</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$147,905	\$282,482	\$278,698	\$151,689
<b>Liabilities</b>				
Undistributed Assets	\$147,905	\$282,482	\$278,698	\$151,689
<b>Multi-County Detention Center</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$578,858	\$2,370,290	\$2,360,929	\$588,219
<b>Liabilities</b>				
Undistributed Assets	\$578,858	\$2,370,290	\$2,360,929	\$588,219

(continued)

**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2012

	Beginning Balance 12/31/11	Additions	Deductions	Ending Balance 12/31/12
<b>Court</b>				
<b>Assets</b>				
Cash and Cash Equivalents In Segregated Accounts	\$1,557,866	\$39,971,488	\$40,293,453	\$1,235,901
<b>Liabilities</b>				
Deposits Held and Due to Others	\$1,557,866	\$39,971,488	\$40,293,453	\$1,235,901
 <b>All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$10,305,924	\$213,986,875	\$215,500,658	\$8,792,141
Cash and Cash Equivalents In Segregated Accounts	1,557,866	39,971,488	40,293,453	1,235,901
Intergovernmental Receivable	6,114,612	4,752,910	5,865,145	5,002,377
Property Taxes Receivable	178,546,607	177,170,549	178,546,607	177,170,549
Special Assessment Receivable	4,744,018	3,655,425	4,744,018	3,655,425
<b>Total Assets</b>	<b>\$201,269,027</b>	<b>\$439,537,247</b>	<b>\$444,949,881</b>	<b>\$195,856,393</b>
<b>Liabilities</b>				
Intergovernmental Payable	\$196,387,519	\$368,435,150	\$373,546,281	\$191,276,388
Undistributed Assets	2,981,369	10,008,621	9,898,966	3,091,024
Payroll Withholdings	0	11,606,930	11,606,930	0
Loan Payable	338,243	0	88,776	249,467
Deposits Held and Due to Others	1,561,896	39,980,290	40,302,672	1,239,514
<b>Total Liabilities</b>	<b>\$201,269,027</b>	<b>\$430,030,991</b>	<b>\$435,443,625</b>	<b>\$195,856,393</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, 2012*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$4,379,213	\$4,351,480	\$4,351,480	\$0
Permissive Sales Tax	13,900,000	15,587,514	17,467,177	1,879,663
Intergovernmental	3,002,218	2,940,648	3,535,300	594,652
Interest	1,306,961	789,447	792,714	3,267
Licenses and Permits	8,900	5,700	6,487	787
Fines and Forfeitures	1,088,000	1,088,000	1,111,607	23,607
Rentals and Royalties	402,153	394,182	497,470	103,288
Charges for Services	6,246,981	6,186,266	7,787,875	1,601,609
Other	415,133	415,133	446,474	31,341
<i>Total Revenues</i>	<u>30,749,559</u>	<u>31,758,370</u>	<u>35,996,584</u>	<u>4,238,214</u>
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive:				
Commissioners:				
Personal Services	491,405	519,408	502,430	16,978
Materials and Supplies	35,800	35,800	23,029	12,771
Contractual Services	218,075	243,093	186,276	56,817
Capital Outlay	0	7,900	7,888	12
Other	21,000	22,060	22,060	0
Total Commissioners	<u>766,280</u>	<u>828,261</u>	<u>741,683</u>	<u>86,578</u>
Commissioners: Other				
Contractual Services	2,649,186	3,245,239	3,067,024	178,215
Other	238,289	34,520	24,324	10,196
Total Commissioners: Other	<u>2,887,475</u>	<u>3,279,759</u>	<u>3,091,348</u>	<u>188,411</u>
Building Maintenance:				
Personal Services	437,264	511,271	466,822	44,449
Materials and Supplies	141,289	141,289	116,577	24,712
Contractual Services	1,484,292	1,536,175	1,394,351	141,824
Other	100	100	0	100
Total Building Maintenance	<u>2,062,945</u>	<u>2,188,835</u>	<u>1,977,750</u>	<u>211,085</u>
Microfilm:				
Personal Services	69,160	80,109	80,073	36
Materials and Supplies	6,200	6,200	4,553	1,647
Contractual Services	2,350	4,011	3,278	733
Capital Outlay	0	6,000	6,000	0
Total Microfilm	<u>\$77,710</u>	<u>\$96,320</u>	<u>\$93,904</u>	<u>\$2,416</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, 2012*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Human Resources:</b>				
Personal Services	\$58,664	\$94,315	\$89,892	\$4,423
Materials and Supplies	8,298	8,298	3,410	4,888
Contractual Services	25,680	29,957	14,900	15,057
<b>Total Human Resources</b>	<b>92,642</b>	<b>132,570</b>	<b>108,202</b>	<b>24,368</b>
<b>Auditor:</b>				
Personal Services	546,356	614,926	601,686	13,240
Materials and Supplies	27,896	27,896	22,158	5,738
Contractual Services	53,991	55,523	51,268	4,255
Other	225	225	0	225
<b>Total Auditor</b>	<b>628,468</b>	<b>698,570</b>	<b>675,112</b>	<b>23,458</b>
<b>Budget Commission:</b>				
Personal Services	47,896	46,651	46,561	90
Materials and Supplies	600	600	182	418
Contractual Services	6,330	6,330	5,448	882
<b>Total Budget Commission</b>	<b>54,826</b>	<b>53,581</b>	<b>52,191</b>	<b>1,390</b>
<b>Data Processing Board:</b>				
Personal Services	433,102	509,801	509,084	717
Materials and Supplies	12,562	10,262	9,834	428
Contractual Services	139,732	285,825	283,483	2,342
<b>Total Data Processing Board</b>	<b>585,396</b>	<b>805,888</b>	<b>802,401</b>	<b>3,487</b>
<b>Treasurer:</b>				
Personal Services	280,114	318,809	297,842	20,967
Materials and Supplies	6,700	6,700	6,634	66
Contractual Services	98,750	98,750	96,913	1,837
<b>Total Treasurer</b>	<b>385,564</b>	<b>424,259</b>	<b>401,389</b>	<b>22,870</b>
<b>Prosecutor:</b>				
Personal Services	1,852,248	2,006,195	1,999,474	6,721
Materials and Supplies	50,694	62,207	58,392	3,815
Contractual Services	167,380	158,324	133,499	24,825
<b>Total Prosecutor</b>	<b>\$2,070,322</b>	<b>\$2,226,726</b>	<b>\$2,191,365</b>	<b>\$35,361</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, 2012*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Recorder:				
Personal Services	\$220,089	\$276,531	\$276,065	\$466
Materials and Supplies	3,270	4,970	4,317	653
Contractual Services	9,400	7,700	6,401	1,299
Total Recorder	232,759	289,201	286,783	2,418
Board of Elections:				
Personal Services	894,181	1,069,089	979,777	89,312
Materials and Supplies	42,586	180,858	164,347	16,511
Contractual Services	256,426	306,750	237,585	69,165
Other	0	20,000	829	19,171
Total Board of Elections	1,193,193	1,576,697	1,382,538	194,159
Unclaimed Monies:				
Other	495,000	595,000	447,548	147,452
Total General Government - Legislative and Executive	11,532,580	13,195,667	12,252,214	943,453
General Government - Judicial:				
Public Defender:				
Personal Services	639,614	670,633	657,622	13,011
Materials and Supplies	5,450	5,450	4,658	792
Contractual Services	85,203	96,454	93,642	2,812
Total Public Defender	730,267	772,537	755,922	16,615
Clerk of Courts:				
Personal Services	1,522,450	1,932,096	1,928,854	3,242
Materials and Supplies	89,433	107,433	91,527	15,906
Contractual Services	265,225	247,373	219,409	27,964
Total Clerk of Courts	1,877,108	2,286,902	2,239,790	47,112
Court of Appeals:				
Contractual Services	78,000	101,549	101,549	0
Municipal Court:				
Personal Services	932,882	1,016,501	1,004,459	12,042
Materials and Supplies	16,500	17,500	16,939	561
Contractual Services	69,450	77,016	76,637	379
Total Municipal Court	\$1,018,832	\$1,111,017	\$1,098,035	\$12,982

(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, 2012*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Common Pleas Court:				
Personal Services	\$757,558	\$841,834	\$837,833	\$4,001
Materials and Supplies	11,800	11,800	11,445	355
Contractual Services	42,099	48,599	38,545	10,054
Total Common Pleas Court	811,457	902,233	887,823	14,410
Jury Commission:				
Personal Services	3,414	3,524	3,516	8
Contractual Services	1,265	1,265	728	537
Total Jury Commission	4,679	4,789	4,244	545
Domestic Relations:				
Personal Services	569,210	572,337	565,589	6,748
Materials and Supplies	8,133	9,947	9,546	401
Contractual Services	45,316	45,420	40,475	4,945
Capital Outlay	11,652	11,652	11,451	201
Total Domestic Relations	634,311	639,356	627,061	12,295
Probate Court:				
Personal Services	666,489	684,888	684,884	4
Materials and Supplies	15,155	16,327	16,327	0
Contractual Services	38,300	34,272	32,800	1,472
Total Probate Court	719,944	735,487	734,011	1,476
Juvenile Court:				
Personal Services	731,603	800,533	795,900	4,633
Materials and Supplies	26,800	27,404	26,101	1,303
Contractual Services	1,844,808	1,844,123	1,675,582	168,541
Total Juvenile Court	2,603,211	2,672,060	2,497,583	174,477
Total General Government - Judicial	8,477,809	9,225,930	8,946,018	279,912
Public Safety:				
Building Regulations and Inspections:				
Personal Services	369,015	372,051	361,888	10,163
Materials and Supplies	21,700	21,700	19,917	1,783
Contractual Services	25,770	47,580	44,362	3,218
Total Building Regulations and Inspections	\$416,485	\$441,331	\$426,167	\$15,164

(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, 2012*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Juvenile Probation:</b>				
Personal Services	\$154,501	\$174,361	\$174,096	\$265
Materials and Supplies	3,750	2,830	1,866	964
Contractual Services	17,250	20,170	19,540	630
<b>Total Juvenile Probation</b>	<b>175,501</b>	<b>197,361</b>	<b>195,502</b>	<b>1,859</b>
<b>Adult Probation:</b>				
Personal Services	836,910	920,606	918,717	1,889
Materials and Supplies	32,319	32,319	26,264	6,055
Contractual Services	37,850	38,181	31,094	7,087
<b>Total Adult Probation</b>	<b>907,079</b>	<b>991,106</b>	<b>976,075</b>	<b>15,031</b>
<b>Coroner:</b>				
Personal Services	230,721	235,163	234,304	859
Materials and Supplies	4,900	4,900	2,696	2,204
Contractual Services	9,050	109,050	105,761	3,289
<b>Total Coroner</b>	<b>244,671</b>	<b>349,113</b>	<b>342,761</b>	<b>6,352</b>
<b>Sheriff:</b>				
Personal Services	9,410,164	9,759,842	9,736,192	23,650
Materials and Supplies	672,953	782,797	763,567	19,230
Contractual Services	1,178,235	1,489,199	1,462,573	26,626
Capital Outlay	90,518	210,948	210,059	889
<b>Total Sheriff</b>	<b>11,351,870</b>	<b>12,242,786</b>	<b>12,172,391</b>	<b>70,395</b>
<b>Total Public Safety</b>	<b>13,095,606</b>	<b>14,221,697</b>	<b>14,112,896</b>	<b>108,801</b>
<b>Public Works:</b>				
<b>County Engineer Tax Map:</b>				
Personal Services	142,246	160,638	160,634	4
Materials and Supplies	9,658	9,658	2,360	7,298
Contractual Services	3,650	3,650	3,385	265
<b>Total Public Works</b>	<b>155,554</b>	<b>173,946</b>	<b>166,379</b>	<b>7,567</b>
<b>Human Services:</b>				
<b>Veterans Services Commission:</b>				
Personal Services	446,283	429,685	413,324	16,361
Materials and Supplies	29,800	29,800	27,627	2,173
Contractual Services	248,043	261,776	141,072	120,704
Capital Outlay	20,880	20,880	20,880	0
Other	1,100	1,100	833	267
<b>Total Human Services</b>	<b>\$746,106</b>	<b>\$743,241</b>	<b>\$603,736</b>	<b>\$139,505</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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Capital Outlay	\$0	\$169,450	\$169,309	\$141
<i>Total Expenditures</i>	<u>34,007,655</u>	<u>37,729,931</u>	<u>36,250,552</u>	<u>1,479,379</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(3,258,096)</u>	<u>(5,971,561)</u>	<u>(253,968)</u>	<u>5,717,593</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	31,789	31,789	137,469	105,680
Advances In	125,122	295,122	219,752	(75,370)
Advances Out	0	(503,473)	(47,062)	456,411
Transfers Out	<u>(44,551)</u>	<u>(315,011)</u>	<u>(315,011)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>112,360</u>	<u>(491,573)</u>	<u>(4,852)</u>	<u>486,721</u>
<i>Net Change in Fund Balance</i>	(3,145,736)	(6,463,134)	(258,820)	6,204,314
<i>Fund Balance Beginning of Year</i>	6,700,157	6,700,157	6,700,157	0
Prior Year Encumbrances Appropriated	<u>307,206</u>	<u>307,206</u>	<u>307,206</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,861,627</u></u>	<u><u>\$544,229</u></u>	<u><u>\$6,748,543</u></u>	<u><u>\$6,204,314</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$3,480,672	\$3,480,448	\$3,507,010	\$26,562
Intergovernmental	6,247,903	6,247,903	7,199,547	951,644
Fines and Forfeitures	151,875	151,006	204,542	53,536
Other	3,803	3,803	41,537	37,734
<i>Total Revenues</i>	<u>9,884,253</u>	<u>9,883,160</u>	<u>10,952,636</u>	<u>1,069,476</u>
<b>Expenditures</b>				
Current:				
Health:				
Mental Health and Recovery:				
Personal Services	415,298	438,548	426,045	12,503
Materials and Supplies	4,400	4,400	2,580	1,820
Contractual Services	9,565,269	11,005,269	10,410,204	595,065
Total Mental Health and Recovery	9,984,967	11,448,217	10,838,829	609,388
Indigent Driver, Alcohol Treatment:				
Contractual Services	400,000	400,000	258,779	141,221
<i>Total Expenditures</i>	<u>10,384,967</u>	<u>11,848,217</u>	<u>11,097,608</u>	<u>750,609</u>
<i>Net Change in Fund Balance</i>	(500,714)	(1,965,057)	(144,972)	1,820,085
<i>Fund Balance Beginning of Year</i>	3,781,993	3,781,993	3,781,993	0
Prior Year Encumbrances Appropriated	313,927	313,927	313,927	0
<i>Fund Balance End of Year</i>	<u>\$3,595,206</u>	<u>\$2,130,863</u>	<u>\$3,950,948</u>	<u>\$1,820,085</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, 2012*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$12,640,797	\$12,641,505	\$12,775,897	\$134,392
Intergovernmental	6,851,360	6,856,631	7,100,645	244,014
Interest	2,300	1,650	694	(956)
Charges for Services	133,691	180,959	172,754	(8,205)
Contributions and Donations	5,400	6,050	7,139	1,089
Other	2,300	3,400	15,783	12,383
<i>Total Revenues</i>	<u>19,635,848</u>	<u>19,690,195</u>	<u>20,072,912</u>	<u>382,717</u>
<b>Expenditures</b>				
Current:				
Health:				
DD:				
Personal Services	11,950,800	11,722,000	11,549,970	172,030
Materials and Supplies	567,035	573,235	434,305	138,930
Contractual Services	9,998,567	9,604,926	7,703,774	1,901,152
Capital Outlay	263,500	247,500	216,840	30,660
Other	15,000	13,000	4,706	8,294
Total DD	<u>22,794,902</u>	<u>22,160,661</u>	<u>19,909,595</u>	<u>2,251,066</u>
DD Preschool:				
Personal Services				
Salaries	12,759	8,220	8,210	10
DD Title VI:				
Personal Services				
Salaries	43,214	41,370	41,133	237
DD Gifts and Donations:				
Materials and Supplies	6,179	48,479	17,466	31,013
Contractual Services	5,000	30,000	4,900	25,100
Capital Outlay	0	35,000	0	35,000
Total DD Gifts and Donations	<u>11,179</u>	<u>113,479</u>	<u>22,366</u>	<u>91,113</u>
<i>Total Expenditures</i>	<u>22,862,054</u>	<u>22,323,730</u>	<u>19,981,304</u>	<u>2,342,426</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,226,206)	(2,633,535)	91,608	2,725,143
<b>Other Financing Uses</b>				
Transfers Out	(100,000)	(200,000)	(200,000)	0
<i>Net Change in Fund Balance</i>	(3,326,206)	(2,833,535)	(108,392)	2,725,143
<i>Fund Balance Beginning of Year</i>	21,406,526	21,406,526	21,406,526	0
Prior Year Encumbrances Appropriated	953,937	953,937	953,937	0
<i>Fund Balance End of Year</i>	<u>\$19,034,257</u>	<u>\$19,526,928</u>	<u>\$22,252,071</u>	<u>\$2,725,143</u>

**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, 2012*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$2,386,162	\$2,383,573	\$2,408,311	\$24,738
Intergovernmental	3,255,207	3,060,565	2,950,953	(109,612)
Charges for Services	2,368,631	2,264,626	2,269,604	4,978
<i>Total Revenues</i>	<u>8,010,000</u>	<u>7,708,764</u>	<u>7,628,868</u>	<u>(79,896)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Child Welfare Levy:				
Personal Services	1,399,000	1,534,000	1,522,882	11,118
Materials and Supplies	33,300	34,800	22,317	12,483
Contractual Services	6,440,400	6,089,900	5,492,614	597,286
Capital Outlay	7,000	1,000	288	712
Other	300	300	0	300
<i>Total Child Welfare Levy</i>	<u>7,880,000</u>	<u>7,660,000</u>	<u>7,038,101</u>	<u>621,899</u>
Other Allocations:				
Materials and Supplies	1,000	1,000	0	1,000
Contractual Services	129,000	157,063	136,207	20,856
<i>Total Other Allocations</i>	<u>130,000</u>	<u>158,063</u>	<u>136,207</u>	<u>21,856</u>
<i>Total Expenditures</i>	<u>8,010,000</u>	<u>7,818,063</u>	<u>7,174,308</u>	<u>643,755</u>
<i>Net Change in Fund Balance</i>	0	(109,299)	454,560	563,859
<i>Fund Balance Beginning of Year</i>	<u>2,111,840</u>	<u>2,111,840</u>	<u>2,111,840</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,111,840</u></u>	<u><u>\$2,002,541</u></u>	<u><u>\$2,566,400</u></u>	<u><u>\$563,859</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, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$9,016,000	\$7,816,421	\$7,694,809	(\$121,612)
<b>Expenditures</b>				
Current:				
Human Services:				
Public Assistance:				
Personal Services	5,054,000	5,111,000	5,004,511	106,489
Materials and Supplies	168,864	111,864	99,246	12,618
Contractual Services	3,509,443	1,866,574	1,687,126	179,448
Capital Outlay	21,603	9,603	8,845	758
Other	0	19,869	19,868	1
Total Public Assistance	<u>8,753,910</u>	<u>7,118,910</u>	<u>6,819,596</u>	<u>299,314</u>
Other Allocations:				
Personal Services	12,789	283,552	283,547	5
Materials and Supplies	0	1,949	1,948	1
Contractual Services	303,211	818,412	776,357	42,055
Other	0	204	202	2
Total Other Allocations	<u>316,000</u>	<u>1,104,117</u>	<u>1,062,054</u>	<u>42,063</u>
<i>Total Expenditures</i>	<u>9,069,910</u>	<u>8,223,027</u>	<u>7,881,650</u>	<u>341,377</u>
<i>Excess of Revenues Under Expenditures</i>	(53,910)	(406,606)	(186,841)	219,765
<b>Other Financing Sources</b>				
Transfers In	0	6,600	6,597	(3)
<i>Net Change in Fund Balance</i>	(53,910)	(400,006)	(180,244)	219,762
<i>Fund Balance Beginning of Year</i>	804,683	804,683	804,683	0
Prior Year Encumbrances Appropriated	<u>53,910</u>	<u>53,910</u>	<u>53,910</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$804,683</u>	<u>\$458,587</u>	<u>\$678,349</u>	<u>\$219,762</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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$6,245,098	\$6,164,544	\$6,196,085	\$31,541
Contributions and Donations	10,500	10,500	18,962	8,462
Other	0	0	246	246
<i>Total Revenues</i>	<u>6,255,598</u>	<u>6,175,044</u>	<u>6,215,293</u>	<u>40,249</u>
<b>Expenses</b>				
Personal Services	3,486,200	3,532,200	3,393,986	138,214
Materials and Supplies	500,100	479,900	466,264	13,636
Contractual Services	1,500,300	1,896,000	1,889,585	6,415
Other	12,000	61,492	55,218	6,274
Debt Service:				
Principal Retirement	343,000	343,000	343,000	0
Interest and Fiscal Charges	225,498	225,498	225,498	0
<i>Total Expenses</i>	<u>6,067,098</u>	<u>6,538,090</u>	<u>6,373,551</u>	<u>164,539</u>
<i>Excess of Revenues Over (Under)</i>				
<i>Expenses Before Advances</i>	188,500	(363,046)	(158,258)	204,788
Advances Out	(190,000)	0	0	0
<i>Net Change in Fund Equity</i>	(1,500)	(363,046)	(158,258)	204,788
<i>Fund Equity Beginning of Year</i>	<u>495,947</u>	<u>495,947</u>	<u>495,947</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$494,447</u>	<u>\$132,901</u>	<u>\$337,689</u>	<u>\$204,788</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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$3,200,000	\$3,277,872	\$3,542,328	\$264,456
Intergovernmental	0	64,628	3,378	(61,250)
<i>Total Revenues</i>	<u>3,200,000</u>	<u>3,342,500</u>	<u>3,545,706</u>	<u>203,206</u>
<b>Expenses</b>				
Personal Services	2,058,000	1,978,000	1,858,272	119,728
Materials and Supplies	552,570	840,070	640,737	199,333
Contractual Services	641,039	863,896	700,038	163,858
Other	535	28,535	10,312	18,223
Capital Outlay	7,000	178,444	79,955	98,489
Debt Service:				
Principal Retirement	170,300	70,230	70,230	0
Interest and Fiscal Charges	14,700	9,642	7,642	2,000
<i>Total Expenses</i>	<u>3,444,144</u>	<u>3,968,817</u>	<u>3,367,186</u>	<u>601,631</u>
<i>Excess of Revenues Over (Under)</i>				
<i>Expenses Before Advances and Transfers</i>	(244,144)	(626,317)	178,520	804,837
Advances Out	0	(70,000)	0	70,000
Transfers Out	0	(130)	0	130
<i>Net Change in Fund Equity</i>	(244,144)	(696,447)	178,520	874,967
<i>Fund Equity Beginning of Year</i>	1,763,790	1,763,790	1,763,790	0
Prior Year Encumbrances Appropriated	13,844	13,844	13,844	0
<i>Fund Equity End of Year</i>	<u>\$1,533,490</u>	<u>\$1,081,187</u>	<u>\$1,956,154</u>	<u>\$874,967</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$6,815,196	\$6,815,196	\$7,448,900	\$633,704
Intergovernmental	0	1,036,862	127,016	(909,846)
Other	0	63,000	65,505	2,505
OPWC Loan Proceeds	0	223,400	0	(223,400)
Sale of Capital Assets	0	812,952	815,452	2,500
<i>Total Revenues</i>	<u>6,815,196</u>	<u>8,951,410</u>	<u>8,456,873</u>	<u>(494,537)</u>
<b>Expenses</b>				
Personal Services	1,458,912	1,458,912	1,398,604	60,308
Materials and Supplies	729,979	1,185,979	962,023	223,956
Contractual Services	1,239,766	1,699,766	1,699,766	0
Other	70,000	77,000	19,204	57,796
Capital Outlay	2,018,946	3,493,934	2,092,308	1,401,626
Debt Service:				
Principal Retirement	1,212,835	1,212,835	1,212,835	0
Interest and Fiscal Charges	667,230	739,355	709,108	30,247
<i>Total Expenses</i>	<u>7,397,668</u>	<u>9,867,781</u>	<u>8,093,848</u>	<u>1,773,933</u>
<i>Excess of Revenues Over (Under) Expenses     Before Advances and Transfers</i>	(582,472)	(916,371)	363,025	1,279,396
Advances Out	(500,000)	(3,590,831)	0	3,590,831
Transfers In	0	22,963	0	(22,963)
Transfers Out	(406,131)	0	0	0
<i>Net Change in Fund Equity</i>	(1,488,603)	(4,484,239)	363,025	4,847,264
<i>Fund Equity Beginning of Year</i>	5,229,570	5,229,570	5,229,570	0
Prior Year Encumbrances Appropriated	249,904	249,904	249,904	0
<i>Fund Equity End of Year</i>	<u>\$3,990,871</u>	<u>\$995,235</u>	<u>\$5,842,499</u>	<u>\$4,847,264</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Portage County Water Fund*  
*For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$3,932,000	\$3,932,000	\$4,142,659	\$210,659
Intergovernmental	0	115,473	115,473	0
<i>Total Revenues</i>	<u>3,932,000</u>	<u>4,047,473</u>	<u>4,258,132</u>	<u>210,659</u>
<b>Expenses</b>				
Personal Services	789,195	789,195	569,650	219,545
Materials and Supplies	676,928	782,928	495,797	287,131
Contractual Services	1,128,696	1,843,696	1,548,603	295,093
Other	10,000	22,300	17,616	4,684
Capital Outlay	724,635	2,430,929	1,939,665	491,264
Debt Service:				
Principal Retirement	699,624	699,624	699,624	0
Interest and Fiscal Charges	220,629	207,561	207,558	3
<i>Total Expenses</i>	<u>4,249,707</u>	<u>6,776,233</u>	<u>5,478,513</u>	<u>1,297,720</u>
<i>Excess of Revenues Under Expenses</i>				
<i>Before Advances and Transfers</i>	(317,707)	(2,728,760)	(1,220,381)	1,508,379
Advances Out	(500,000)	(2,057,996)	0	2,057,996
Transfers Out	(79,747)	(127,275)	0	127,275
<i>Net Change in Fund Equity</i>	(897,454)	(4,914,031)	(1,220,381)	3,693,650
<i>Fund Equity Beginning of Year</i>	5,967,947	5,967,947	5,967,947	0
Prior Year Encumbrances Appropriated	199,659	199,659	199,659	0
<i>Fund Equity End of Year</i>	<u>\$5,270,152</u>	<u>\$1,253,575</u>	<u>\$4,947,225</u>	<u>\$3,693,650</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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$3,756,455	\$3,855,711	\$4,079,793	\$224,082
Intergovernmental	0	1,185,859	1,185,859	0
Interest	0	3,168	5,445	2,277
Other	0	0	102,193	102,193
Proceeds of Notes	0	8,000,000	8,000,000	0
<i>Total Revenues</i>	<u>3,756,455</u>	<u>13,044,738</u>	<u>13,373,290</u>	<u>328,552</u>
<b>Expenses</b>				
Personal Services	1,115,731	1,115,731	944,772	170,959
Materials and Supplies	455,050	733,550	396,515	337,035
Contractual Services	2,895,106	6,708,721	5,980,658	728,063
Other	15,000	15,000	6,101	8,899
Capital Outlay	200,000	4,652,420	4,604,970	47,450
Debt Service:				
Principal Retirement	671,760	671,760	671,760	0
Interest and Fiscal Charges	181,387	177,495	177,489	6
<i>Total Expenses</i>	<u>5,534,034</u>	<u>14,074,677</u>	<u>12,782,265</u>	<u>1,292,412</u>
<i>Excess of Revenues Over (Under) Expenses</i> <i>    Before Advances and Transfers</i>	(1,777,579)	(1,029,939)	591,025	1,620,964
Advances Out	(500,000)	(2,500,000)	0	2,500,000
Transfers Out	(263,772)	(366,920)	0	366,920
<i>Net Change in Fund Equity</i>	(2,541,351)	(3,896,859)	591,025	4,487,884
<i>Fund Equity Beginning of Year</i>	6,725,312	6,725,312	6,725,312	0
Prior Year Encumbrances Appropriated	1,756,956	1,756,956	1,756,956	0
<i>Fund Equity End of Year</i>	<u>\$5,940,917</u>	<u>\$4,585,409</u>	<u>\$9,073,293</u>	<u>\$4,487,884</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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and Permits	\$200	\$200	\$280	\$80
Fines and Forfeitures	100	100	500	400
Charges for Services	<u>1,661,600</u>	<u>1,661,600</u>	<u>1,910,836</u>	<u>249,236</u>
<i>Total Revenues</i>	<u>1,661,900</u>	<u>1,661,900</u>	<u>1,911,616</u>	<u>249,716</u>
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive:				
Real Estate Assessment Auditor:				
Personal Services	437,897	437,897	423,642	14,255
Materials and Supplies	22,767	57,767	27,082	30,685
Contractual Services	659,500	1,361,029	921,366	439,663
Capital Outlay	<u>10,000</u>	<u>55,000</u>	<u>35,600</u>	<u>19,400</u>
Total Real Estate Assessment - Auditor	<u>1,130,164</u>	<u>1,911,693</u>	<u>1,407,690</u>	<u>504,003</u>
Real Estate Assessment Information Technology:				
Personal Services	146,937	146,937	142,466	4,471
Materials and Supplies	23,000	30,200	24,755	5,445
Contractual Services	74,520	74,520	68,102	6,418
Capital Outlay	<u>15,500</u>	<u>8,300</u>	<u>0</u>	<u>8,300</u>
Total Real Estate Assessment - Information Technology	<u>259,957</u>	<u>259,957</u>	<u>235,323</u>	<u>24,634</u>
<i>Total Expenditures</i>	<u>1,390,121</u>	<u>2,171,650</u>	<u>1,643,013</u>	<u>528,637</u>
<i>Net Change in Fund Balance</i>	271,779	(509,750)	268,603	778,353
<i>Fund Balance Beginning of Year</i>	4,707,796	4,707,796	4,707,796	0
Prior Year Encumbrances Appropriated	<u>20</u>	<u>20</u>	<u>20</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$4,979,595</u>	<u>\$4,198,066</u>	<u>\$4,976,419</u>	<u>\$778,353</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, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Interest	\$15,000	\$6,973	\$6,973	\$0
Charges for Services	150,800	170,800	427,007	256,207
<i>Total Revenues</i>	<u>165,800</u>	<u>177,773</u>	<u>433,980</u>	<u>256,207</u>
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive:				
Treasurer:				
Personal Services	167,260	176,482	173,051	3,431
Materials and Supplies	10,000	10,000	3,528	6,472
Contractual Services	107,150	107,150	54,092	53,058
Total Treasurer	<u>284,410</u>	<u>293,632</u>	<u>230,671</u>	<u>62,961</u>
Treasurer - Prepayments:				
Personal Services	28,224	31,406	30,679	727
Treasurer - Tax Certificates				
Contractual Services	0	14,024	4,620	9,404
Other	0	1,000	160	840
Total Treasurer - Tax Certificates	<u>0</u>	<u>15,024</u>	<u>4,780</u>	<u>10,244</u>
Prosecutor:				
Personal Services	212,733	238,583	229,476	9,107
Materials and Supplies	5,000	5,000	4,643	357
Total Prosecutor	<u>217,733</u>	<u>243,583</u>	<u>234,119</u>	<u>9,464</u>
<i>Total Expenditures</i>	<u>530,367</u>	<u>583,645</u>	<u>500,249</u>	<u>83,396</u>
<i>Net Change in Fund Balance</i>	(364,567)	(405,872)	(66,269)	339,603
<i>Fund Balance Beginning of Year</i>	<u>1,289,470</u>	<u>1,289,470</u>	<u>1,289,470</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$924,903</u>	<u>\$883,598</u>	<u>\$1,223,201</u>	<u>\$339,603</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, 2012*

	<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	\$0	\$0	\$8,021	\$8,021
Charges for Services	417,250	416,429	416,827	398
<i>Total Revenues</i>	417,250	416,429	424,848	8,419
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive:				
Law Library:				
Personal Services	64,500	105,407	90,599	14,808
Materials and Supplies	338,250	394,150	345,744	48,406
Contractual Services	21,750	15,850	13,172	2,678
<i>Total Expenditures</i>	424,500	515,407	449,515	65,892
<i>Net Change in Fund Balance</i>	(7,250)	(98,978)	(24,667)	74,311
<i>Fund Balance Beginning of Year</i>	553,488	553,488	553,488	0
<i>Fund Balance End of Year</i>	\$546,238	\$454,510	\$528,821	\$74,311

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$541,000	\$537,100	\$554,266	\$17,166
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Municipal Court:				
Personal Services	36,744	36,826	36,656	170
Materials and Supplies	46,886	46,886	26,311	20,575
Contractual Services	71,980	71,980	27,294	44,686
Capital Outlay	16,201	16,201	0	16,201
Total Municipal Court	171,811	171,893	90,261	81,632
Common Pleas Court:				
Materials and Supplies	4,500	4,500	2,739	1,761
Contractual Services	10,300	10,300	10,300	0
Other	4,500	4,500	851	3,649
Total Common Pleas Court	19,300	19,300	13,890	5,410
Clerk of Common Pleas Court:				
Personal Services	39,812	39,812	38,227	1,585
Materials and Supplies	2,755	4,755	3,756	999
Contractual Services	14,570	17,193	15,420	1,773
Total Clerk of Common Pleas Court	57,137	61,760	57,403	4,357
Probate Court:				
Materials and Supplies	1,250	1,250	557	693
Contractual Services	12,250	12,250	6,315	5,935
Capital Outlay	10,750	10,750	0	10,750
Other	250	250	0	250
Total Probate Court	\$24,500	\$24,500	\$6,872	\$17,628

(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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Clerk of Municipal Court:</b>				
Personal Services	\$237,252	\$237,252	\$222,318	\$14,934
Materials and Supplies	31,891	31,891	11,481	20,410
Contractual Services	241,609	241,609	148,800	92,809
Capital Outlay	152,048	152,048	23,985	128,063
<b>Total Clerk of Municipal Court</b>	<b>662,800</b>	<b>662,800</b>	<b>406,584</b>	<b>256,216</b>
<b>Juvenile Court:</b>				
Materials and Supplies	11,500	10,220	0	10,220
Contractual Services	11,850	13,130	12,403	727
Capital Outlay	10,500	10,500	0	10,500
Other	500	500	0	500
<b>Total Juvenile Court</b>	<b>34,350</b>	<b>34,350</b>	<b>12,403</b>	<b>21,947</b>
<b>Common Pleas Support:</b>				
Materials and Supplies	2,946	44,946	6,939	38,007
Capital Outlay	25,160	35,160	25,160	10,000
<b>Total Common Pleas Support</b>	<b>28,106</b>	<b>80,106</b>	<b>32,099</b>	<b>48,007</b>
<b>GAL 2303.201:</b>				
Contractual Services	3,000	3,000	0	3,000
<b>Total Expenditures</b>	<b>1,001,004</b>	<b>1,057,709</b>	<b>619,512</b>	<b>438,197</b>
<i>Net Change in Fund Balance</i>	(460,004)	(520,609)	(65,246)	455,363
<i>Fund Balance Beginning of Year</i>	652,829	652,829	652,829	0
Prior Year Encumbrances Appropriated	190,855	190,855	190,855	0
<b><i>Fund Balance End of Year</i></b>	<b>\$383,680</b>	<b>\$323,075</b>	<b>\$778,438</b>	<b>\$455,363</b>

**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, 2012*

	<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	\$102,000	\$92,188	\$92,189	\$1
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Mediation and Dispute Common Pleas:				
Personal Services	73,835	73,835	70,179	3,656
Mediation and Dispute Domestic Relations:				
Personal Services	23,583	23,583	20,148	3,435
<i>Total Expenditures</i>	97,418	97,418	90,327	7,091
<i>Net Change in Fund Balance</i>	4,582	(5,230)	1,862	7,092
<i>Fund Balance Beginning of Year</i>	198,818	198,818	198,818	0
<i>Fund Balance End of Year</i>	\$203,400	\$193,588	\$200,680	\$7,092

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$141,000	\$153,945	\$153,952	\$7
Licenses and Permits	72,000	72,000	90,666	18,666
Fines and Forfeitures	2,000	1,200	1,478	278
Charges for Services	180,000	205,000	246,436	41,436
Contributions and Donations	15,000	5,349	5,292	(57)
<i>Total Revenues</i>	<u>410,000</u>	<u>437,494</u>	<u>497,824</u>	<u>60,330</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Concealed Handgun Licenses:				
Personal Services	46,980	46,980	40,254	6,726
Materials and Supplies	6,000	12,000	4,121	7,879
Contractual Services	34,000	43,000	38,290	4,710
Capital Outlay	5,000	13,000	12,104	896
Total Concealed Handgun Licenses	<u>91,980</u>	<u>114,980</u>	<u>94,769</u>	<u>20,211</u>
Enforcement and Education:				
Materials and Supplies	4,000	4,000	345	3,655
Contractual Services	1,500	21,500	20,000	1,500
Total Enforcement and Education	<u>5,500</u>	<u>25,500</u>	<u>20,345</u>	<u>5,155</u>
Marine Patrol:				
Personal Services	20,000	15,802	15,741	61
Materials and Supplies	8,000	10,176	8,670	1,506
Contractual Services	4,000	5,937	5,261	676
Total Marine Patrol	<u>32,000</u>	<u>31,915</u>	<u>29,672</u>	<u>2,243</u>
Drug Abuse Resistance Education:				
Personal Services	80,000	58,391	58,390	1
Materials and Supplies	500	500	0	500
Total Drug Abuse Resistance Education	<u>80,500</u>	<u>58,891</u>	<u>58,390</u>	<u>501</u>
Traffic Enforcement Program:				
Personal Services	25,000	15,434	15,434	0
Materials and Supplies	0	635	635	0
Total Traffic Enforcement Program	<u>\$25,000</u>	<u>\$16,069</u>	<u>\$16,069</u>	<u>\$0</u>

(continued)

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff's Grants Fund (continued)*  
*For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Sheriff Capital Acquisition:				
Materials and Supplies	\$0	\$48,232	\$48,232	\$0
Law Enforcement Assessment:				
Personal Services	7,000	7,000	0	7,000
Materials and Supplies	1,000	1,000	0	1,000
Contractual Services	4,000	4,000	1,154	2,846
Total Law Enforcement Assessment	12,000	12,000	1,154	10,846
Sheriff's Inmate Commissary:				
Personal Services	23,500	49,500	35,143	14,357
Materials and Supplies	126,000	165,600	159,215	6,385
Contractual Services	8,100	15,100	12,745	2,355
Capital Outlay	5,000	28,200	28,098	102
Total Sheriff's Inmate Commissary	162,600	258,400	235,201	23,199
Sheriffs Gift's and Donations DARE:				
Materials and Supplies	4,500	2,700	2,386	314
Contractual Services	500	1,000	667	333
Total Sheriffs Gift's and Donations DARE	5,000	3,700	3,053	647
Sheriff's Gifts and Donations K-9:				
Materials and Supplies	9,000	3,000	620	2,380
Contractual Services	1,000	1,000	0	1,000
Total Sheriff's Gifts and Donations K-9	10,000	4,000	620	3,380
<i>Total Expenditures</i>	424,580	573,687	507,505	66,182
<i>Net Change in Fund Balance</i>	(14,580)	(136,193)	(9,681)	126,512
<i>Fund Balance Beginning of Year</i>	240,269	240,269	240,269	0
Prior Year Encumbrances Appropriated	500	500	500	0
<i>Fund Balance End of Year</i>	\$226,189	\$104,576	\$231,088	\$126,512



**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, 2012*

	<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	\$523,006	\$492,045	\$495,765	\$3,720
<b>Expenditures</b>				
Current:				
Public Safety:				
Kids in Treatment:				
Materials and Supplies	7,674	0	0	0
Contractual Services	5,070	1,151	1,151	0
Other	0	117	16	101
Total Kids in Treatment	12,744	1,268	1,167	101
Felony Delinquent Care and Custody:				
Personal Services	511,270	542,597	514,399	28,198
Materials and Supplies	6,000	3,894	3,418	476
Contractual Services	104,250	45,944	45,912	32
Total Felony Delinquent Care and Custody	621,520	592,435	563,729	28,706
<i>Total Expenditures</i>	634,264	593,703	564,896	28,807
<i>Excess of Revenues Under Expenditures</i>	(111,258)	(101,658)	(69,131)	32,527
<b>Other Financing Sources (Uses)</b>				
Advances Out	0	(72)	(72)	0
Transfers In	0	0	3,720	3,720
<i>Total Other Financing Sources (Uses)</i>	0	(72)	3,648	3,720
<i>Net Change in Fund Balance</i>	(111,258)	(101,730)	(65,483)	36,247
<i>Fund Balance Beginning of Year</i>	291,532	291,532	291,532	0
<i>Fund Balance End of Year</i>	\$180,274	\$189,802	\$226,049	\$36,247

**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, 2012*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$322,231	\$408,904	\$408,904	\$0
Fines and Forfeitures	76,000	7,887	7,887	0
Charges for Services	312,600	312,600	349,675	37,075
<i>Total Revenues</i>	<u>710,831</u>	<u>729,391</u>	<u>766,466</u>	<u>37,075</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Electronic Home Monitoring:				
Contractual Services	75,000	124,340	124,339	1
Other	1,000	0	0	0
Total Electronic Home Monitoring	<u>76,000</u>	<u>124,340</u>	<u>124,339</u>	<u>1</u>
Probation Services:				
Personal Services	306,597	339,382	337,378	2,004
Materials and Supplies	2,000	2,000	1,149	851
Contractual Services	4,000	8	8	0
Total Probation Services	<u>312,597</u>	<u>341,390</u>	<u>338,535</u>	<u>2,855</u>
Adult Probation:				
Personal Services	255,046	263,397	257,648	5,749
Materials and Supplies	12,488	10,402	9,260	1,142
Contractual Services	59,858	77,673	67,075	10,598
Capital Outlay	0	7,100	7,082	18
Total Adult Probation	<u>327,392</u>	<u>358,572</u>	<u>341,065</u>	<u>17,507</u>
Community Integration:				
Personal Services	0	27,722	27,722	0
Repeat Offender Program				
Personal Services	0	17,149	12,838	4,311
Materials and Supplies	0	3,373	2,083	1,290
Contractual Services	0	37,775	31,960	5,815
Total Repeat Offender Program	<u>0</u>	<u>58,297</u>	<u>46,881</u>	<u>11,416</u>
<i>Total Expenditures</i>	<u>715,989</u>	<u>910,321</u>	<u>878,542</u>	<u>31,779</u>
<i>Excess of Revenues Under Expenditures</i>	(5,158)	(180,930)	(112,076)	68,854
<b>Other Financing Uses</b>				
Advances Out	0	(36,000)	(36,000)	0
<i>Net Change in Fund Balance</i>	(5,158)	(216,930)	(148,076)	68,854
<i>Fund Balance Beginning of Year</i>	619,469	619,469	619,469	0
Prior Year Encumbrances Appropriated	5,161	5,161	5,161	0
<i>Fund Balance End of Year</i>	<u>\$619,472</u>	<u>\$407,700</u>	<u>\$476,554</u>	<u>\$68,854</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, 2012*

	<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	\$806	\$406
<b>Expenditures</b>				
Current:				
Public Safety:				
Probate Court Conduct:				
Materials and Supplies	1,500	1,500	0	1,500
Capital Outlay	3,000	3,000	0	3,000
<i>Total Expenditures</i>	4,500	4,500	0	4,500
<i>Net Change in Fund Balance</i>	(4,100)	(4,100)	806	4,906
<i>Fund Balance Beginning of Year</i>	10,512	10,512	10,512	0
<i>Fund Balance End of Year</i>	<u>\$6,412</u>	<u>\$6,412</u>	<u>\$11,318</u>	<u>\$4,906</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, 2012*

	<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	\$382,882	\$497,439	\$516,146	\$18,707
Charges for Services	4,500	4,500	19,113	14,613
<i>Total Revenues</i>	<u>387,382</u>	<u>501,939</u>	<u>535,259</u>	<u>33,320</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Hazmat Operations:				
Materials and Supplies	10,228	22,728	13,506	9,222
Contractual Services	27,900	60,770	43,403	17,367
Total Hazmat Operations	<u>38,128</u>	<u>83,498</u>	<u>56,909</u>	<u>26,589</u>
FEMA Planning:				
Contractual Services	0	6,500	6,500	0
Homeland Security B:				
Materials and Supplies	65,454	62,855	62,855	0
Contractual Services	40,000	105,678	105,652	26
Capital Outlay	40,000	7,629	7,629	0
Other	0	40,695	0	40,695
Total Homeland Security B	<u>145,454</u>	<u>216,857</u>	<u>176,136</u>	<u>40,721</u>
EMPG Homeland Security:				
Personal Services	185,926	177,297	177,296	1
Materials and Supplies	10,600	11,049	10,228	821
Contractual Services	43,825	69,325	62,456	6,869
Other	0	86,097	86,097	0
Total EMPG Homeland Security	<u>240,351</u>	<u>343,768</u>	<u>336,077</u>	<u>7,691</u>
Disaster Planning:				
Contractual Services	0	5,000	5,000	0
Capital Outlay	0	10,001	10,001	0
Total Disaster Planning	<u>\$0</u>	<u>\$15,001</u>	<u>\$15,001</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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Local Emergency Planning Committee:				
Personal Services	\$8,840	\$17,140	\$12,447	\$4,693
Materials and Supplies	300	5,300	2,339	2,961
Contractual Services	10,950	13,050	2,675	10,375
Total Local Emergency Planning Committee	<u>20,090</u>	<u>35,490</u>	<u>17,461</u>	<u>18,029</u>
<i>Total Expenditures</i>	<u>444,023</u>	<u>701,114</u>	<u>608,084</u>	<u>93,030</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(56,641)</u>	<u>(199,175)</u>	<u>(72,825)</u>	<u>126,350</u>
<b>Other Financing Sources</b>				
Advances In	0	0	46,500	46,500
Transfers In	66,551	66,551	46,865	(19,686)
<i>Total Other Financing Sources</i>	<u>66,551</u>	<u>66,551</u>	<u>93,365</u>	<u>26,814</u>
<i>Net Change in Fund Balance</i>	9,910	(132,624)	20,540	153,164
<i>Fund Balance Beginning of Year</i>	<u>228,364</u>	<u>228,364</u>	<u>228,364</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$238,274</u>	<u>\$95,740</u>	<u>\$248,904</u>	<u>\$153,164</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, 2012*

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$6,334,000	\$6,334,000	\$6,444,411	\$110,411
Interest	0	7,000	10,958	3,958
Licenses and Permits	500	500	1,275	775
Fines and Forfeitures	97,000	90,335	90,335	0
Charges for Services	154,500	154,500	314,510	160,010
Contributions and Donations	500	500	800	300
Other	0	0	221,877	221,877
<i>Total Revenues</i>	<u>6,586,500</u>	<u>6,586,835</u>	<u>7,084,166</u>	<u>497,331</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Motor Vehicle Gas Tax:				
Personal Services	3,890,415	3,971,820	3,895,027	76,793
Materials and Supplies	1,584,162	2,238,511	2,013,290	225,221
Contractual Services	397,400	1,327,499	1,252,981	74,518
Capital Outlay	618,751	618,637	249,072	369,565
Other	3,000	4,317	3,937	380
<i>Total Expenditures</i>	<u>6,493,728</u>	<u>8,160,784</u>	<u>7,414,307</u>	<u>746,477</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>92,772</u>	<u>(1,573,949)</u>	<u>(330,141)</u>	<u>1,243,808</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	10,000	10,000	1,564	(8,436)
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>(103,558)</u>	<u>(8,435)</u>
<i>Net Change in Fund Balance</i>	(2,351)	(1,669,072)	(433,699)	1,235,373
<i>Fund Balance Beginning of Year</i>	1,570,056	1,570,056	1,570,056	0
Prior Year Encumbrances Appropriated	99,351	99,351	99,351	0
<i>Fund Balance End of Year</i>	<u>\$1,667,056</u>	<u>\$335</u>	<u>\$1,235,708</u>	<u>\$1,235,373</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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Special Assessments	\$4,325	\$6,802	\$6,803	\$1
<b>Expenditures</b>				
Current:				
Public Works:				
Engineer Administration:				
Contractual Services	400	400	35	365
<i>Net Change in Fund Balance</i>	3,925	6,402	6,768	366
<i>Fund Balance Beginning of Year</i>	44,540	44,540	44,540	0
<i>Fund Balance End of Year</i>	<u>\$48,465</u>	<u>\$50,942</u>	<u>\$51,308</u>	<u>\$366</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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$354,960	\$764,846	\$842,186	\$77,340
<b>Expenditures</b>				
Current:				
Public Works:				
County Formula:				
Contractual Services	401,919	499,756	491,753	8,003
Neighborhood Stabilization NSP:				
Contractual Services	0	200,444	200,444	0
Hiram College:				
Contractual Services	0	42,094	30,086	12,008
Franklin Township				
Contractual Services	21,462	120,132	118,576	1,556
<i>Total Expenditures</i>	<u>423,381</u>	<u>862,426</u>	<u>840,859</u>	<u>21,567</u>
<i>Net Change in Fund Balance</i>	(68,421)	(97,580)	1,327	98,907
<i>Fund Balance Beginning of Year</i>	53,414	53,414	53,414	0
Prior Year Encumbrances Appropriated	<u>68,421</u>	<u>68,421</u>	<u>68,421</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$53,414</u>	<u>\$24,255</u>	<u>\$123,162</u>	<u>\$98,907</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Licenses and Permits	\$27,000	\$26,956	\$27,859	\$903
<b>Expenditures</b>				
Current:				
Health:				
Marriage License:				
Contractual Services	27,000	32,000	28,148	3,852
<i>Net Change in Fund Balance</i>	0	(5,044)	(289)	4,755
<i>Fund Balance Beginning of Year</i>	14,693	14,693	14,693	0
<i>Fund Balance End of Year</i>	\$14,693	\$9,649	\$14,404	\$4,755

**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, 2012*

	<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	\$0	\$0	\$2,000	\$2,000
Licenses and Permits	338,000	338,000	411,575	73,575
Fines and Forfeitures	3,100	3,100	4,311	1,211
Charges for Services	41,500	41,500	45,181	3,681
Contributions and Donations	0	0	8,870	8,870
<i>Total Revenues</i>	<u>382,600</u>	<u>382,600</u>	<u>471,937</u>	<u>89,337</u>
<b>Expenditures</b>				
Current:				
Health:				
Dog Warden:				
Personal Services	290,904	305,545	304,072	1,473
Materials and Supplies	35,200	34,300	32,306	1,994
Contractual Services	68,350	49,334	43,869	5,465
Capital Outlay	34,272	41,272	40,303	969
Total Dog Warden	<u>428,726</u>	<u>430,451</u>	<u>420,550</u>	<u>9,901</u>
Auditor:				
Personal Services	46,237	46,237	46,196	41
Materials and Supplies	9,517	9,517	3,921	5,596
Contractual Services	17,000	18,584	11,632	6,952
Other	120	120	48	72
Total Auditor	<u>72,874</u>	<u>74,458</u>	<u>61,797</u>	<u>12,661</u>
<i>Total Expenditures</i>	<u>501,600</u>	<u>504,909</u>	<u>482,347</u>	<u>22,562</u>
<i>Excess of Revenues Under Expenditures</i>	(119,000)	(122,309)	(10,410)	111,899
<b>Other Financing Uses</b>				
Advances Out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(139,000)	(142,309)	(30,410)	111,899
<i>Fund Balance Beginning of Year</i>	125,282	125,282	125,282	0
Prior Year Encumbrances Appropriated	<u>24,272</u>	<u>24,272</u>	<u>24,272</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$10,554</u>	<u>\$7,245</u>	<u>\$119,144</u>	<u>\$111,899</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, 2012*

	<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	\$1,137,431	\$826,316	\$815,912	(\$10,404)
<b>Expenditures</b>				
Current:				
Health:				
Women, Infants and Children:				
Personal Services	1,027,972	953,880	925,482	28,398
Materials and Supplies	12,033	14,244	11,194	3,050
Contractual Services	97,488	100,586	76,161	24,425
Other	0	90,000	0	90,000
<i>Total Expenditures</i>	<u>1,137,493</u>	<u>1,158,710</u>	<u>1,012,837</u>	<u>145,873</u>
<i>Excess of Revenues Under Expenditures</i>	(62)	(332,394)	(196,925)	135,469
<b>Other Financing Sources</b>				
Transfers In	0	5,044	6,528	1,484
<i>Net Change in Fund Balance</i>	(62)	(327,350)	(190,397)	136,953
<i>Fund Balance Beginning of Year</i>	351,293	351,293	351,293	0
Prior Year Encumbrances Appropriated	62	62	62	0
<i>Fund Balance End of Year</i>	<u>\$351,293</u>	<u>\$24,005</u>	<u>\$160,958</u>	<u>\$136,953</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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Fines and Forfeitures	\$15,000	\$15,000	\$18,067	\$3,067
<b>Expenditures</b>				
Current:				
Human Services:				
Indigent Guardianship:				
Materials and Supplies	3,000	3,000	0	3,000
Contractual Services	28,000	28,000	19,311	8,689
Capital Outlay	10,000	10,000	0	10,000
<i>Total Expenditures</i>	41,000	41,000	19,311	21,689
<i>Net Change in Fund Balance</i>	(26,000)	(26,000)	(1,244)	24,756
<i>Fund Balance Beginning of Year</i>	164,944	164,944	164,944	0
<i>Fund Balance End of Year</i>	<u>\$138,944</u>	<u>\$138,944</u>	<u>\$163,700</u>	<u>\$24,756</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, 2012*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$1,691,700	\$1,737,914	\$1,738,807	\$893
Charges for Services	489,500	544,066	552,852	8,786
<i>Total Revenues</i>	<u>2,181,200</u>	<u>2,281,980</u>	<u>2,291,659</u>	<u>9,679</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Child Support:				
Personal Services	1,510,500	1,858,000	1,855,431	2,569
Materials and Supplies	40,100	40,100	38,954	1,146
Contractual Services	628,000	549,800	545,464	4,336
Capital Outlay	9,994	7,763	7,763	0
Other	100	0	0	0
<i>Total Expenditures</i>	<u>2,188,694</u>	<u>2,455,663</u>	<u>2,447,612</u>	<u>8,051</u>
<i>Net Change in Fund Balance</i>	(7,494)	(173,683)	(155,953)	17,730
<i>Fund Balance Beginning of Year</i>	576,381	576,381	576,381	0
Prior Year Encumbrances Appropriated	7,494	7,494	7,494	0
<i>Fund Balance End of Year</i>	<u>\$576,381</u>	<u>\$410,192</u>	<u>\$427,922</u>	<u>\$17,730</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, 2012*

	<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	\$233,666	\$230,733	\$230,733	\$0
<b>Expenditures</b>				
Current:				
Human Services:				
Violence Against Women:				
Personal Services	59,933	61,165	61,162	3
Contractual Services	31,453	27,029	27,029	0
Other	0	14,114	0	14,114
Total Violence Against Women	91,386	102,308	88,191	14,117
Prosecutors State Grant				
Personal Services	183,273	177,807	177,795	12
<i>Total Expenditures</i>	<u>274,659</u>	<u>280,115</u>	<u>265,986</u>	<u>14,129</u>
<i>Excess of Revenues Under Expenditures</i>	(40,993)	(49,382)	(35,253)	14,129
<b>Other Financing Sources</b>				
Transfers In	40,993	31,631	31,631	0
<i>Net Change in Fund Balance</i>	0	(17,751)	(3,622)	14,129
<i>Fund Balance Beginning of Year</i>	<u>23,946</u>	<u>23,946</u>	<u>23,946</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$23,946</u>	<u>\$6,195</u>	<u>\$20,324</u>	<u>\$14,129</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, 2012*

	<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	\$92,240	\$18,922	\$18,922	\$0
<b>Expenditures</b>				
Current:				
Human Services:				
Drug Task Force				
Contractual Services	<u>0</u>	<u>12,976</u>	<u>12,976</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	92,240	5,946	5,946	0
<b>Other Financing Uses</b>				
Advances Out	<u>(40,000)</u>	<u>(40,000)</u>	<u>(40,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	52,240	(34,054)	(34,054)	0
<i>Fund Balance Beginning of Year</i>	<u>34,054</u>	<u>34,054</u>	<u>34,054</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$86,294</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*  
*Revolving Loan Fund*  
*For the Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$0	\$116,900	\$116,900	\$0
Interest	58,100	49,218	50,035	817
Charges for Services	183,000	147,788	174,125	26,337
Other	1,250	850	856	6
<i>Total Revenues</i>	<u>242,350</u>	<u>314,756</u>	<u>341,916</u>	<u>27,160</u>
<b>Expenditures</b>				
Current:				
Public Works:				
CDBG Housing:				
Contractual Services	0	43,566	43,566	0
CDBG New Horizons:				
Contractual Services	0	1,523	1,523	0
CDBG Home Rehab Revolving Loans:				
Contractual Services	4,950	14,696	14,146	550
Other	5,000	0	0	0
Total CDBG Home Rehab Revolving Loans	<u>9,950</u>	<u>14,696</u>	<u>14,146</u>	<u>550</u>
Section 17 Revolving Loans:				
Contractual Services	11,630	7,630	5,474	2,156
Other	23,430	0	0	0
Total Section 17 Revolving Loans	<u>35,060</u>	<u>7,630</u>	<u>5,474</u>	<u>2,156</u>
Foreclosure Revolving Loans:				
Contractual Services	1,790	2,793	2,540	253
Other	1,800	14,630	14,630	0
Total Foreclosure Revolving Loans	<u>\$3,590</u>	<u>\$17,423</u>	<u>\$17,170</u>	<u>\$253</u>

(continued)



**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Revolving Loan Fund (continued)*  
*For the Year Ended December 31, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Housing Revolving Loans:				
Contractual Services	\$3,951	\$2,951	\$1,726	\$1,225
Other	6,780	0	0	0
Total Housing Revolving Loans	<u>10,731</u>	<u>2,951</u>	<u>1,726</u>	<u>1,225</u>
Economic Development Revolving Loans:				
Contractual Services	81,000	48,480	33,519	14,961
Other	100,000	200,000	200,000	0
Total Economic Development Revolving Loans	<u>181,000</u>	<u>248,480</u>	<u>233,519</u>	<u>14,961</u>
Micro Enterprises Revolving Loans:				
Contractual Services	3,700	13,094	12,321	773
Other	2,300	0	0	0
Total Housing Revolving Loans	<u>6,000</u>	<u>13,094</u>	<u>12,321</u>	<u>773</u>
<i>Total Expenditures</i>	<u>246,331</u>	<u>349,363</u>	<u>329,445</u>	<u>19,918</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,981)	(34,607)	12,471	47,078
<b>Other Financing Uses</b>				
Advances Out	<u>0</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(3,981)	(49,607)	(2,529)	47,078
<i>Fund Balance Beginning of Year</i>	567,021	567,021	567,021	0
Prior Year Encumbrances Appropriated	<u>3,981</u>	<u>3,981</u>	<u>3,981</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$567,021</u></u>	<u><u>\$521,395</u></u>	<u><u>\$568,473</u></u>	<u><u>\$47,078</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Recorder Fund*  
*For the Year Ended December 31, 2012*

	<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	\$60,000	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive:				
Recorder:				
Materials and Supplies	21,000	21,000	10,174	10,826
Contractual Services	346,500	346,500	30,009	316,491
Capital Outlay	85,000	84,787	16,754	68,033
Other	0	213	213	0
<i>Total Expenditures</i>	<u>452,500</u>	<u>452,500</u>	<u>57,150</u>	<u>395,350</u>
<i>Excess of Revenues Under Expenditures</i>	(392,500)	(452,500)	(57,150)	395,350
<b>Other Financing Sources</b>				
Transfers In	0	0	44,512	44,512
<i>Net Change in Fund Balance</i>	(392,500)	(452,500)	(12,638)	439,862
<i>Fund Balance Beginning of Year</i>	<u>521,419</u>	<u>521,419</u>	<u>521,419</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$128,919</u>	<u>\$68,919</u>	<u>\$508,781</u>	<u>\$439,862</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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	<u>\$775,000</u>	<u>\$775,000</u>	<u>\$950,359</u>	<u>\$175,359</u>
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive:				
Certificate of Title:				
Personal Services	540,052	559,087	490,929	68,158
Materials and Supplies	16,366	16,366	13,445	2,921
Contractual Services	18,700	18,700	11,962	6,738
Other	<u>0</u>	<u>357,000</u>	<u>357,000</u>	<u>0</u>
<i>Total Expenditures</i>	<u>575,118</u>	<u>951,153</u>	<u>873,336</u>	<u>77,817</u>
<i>Net Change in Fund Balance</i>	199,882	(176,153)	77,023	253,176
<i>Fund Balance Beginning of Year</i>	924,608	924,608	924,608	0
Prior Year Encumbrances Appropriated	<u>666</u>	<u>666</u>	<u>666</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,125,156</u>	<u>\$749,121</u>	<u>\$1,002,297</u>	<u>\$253,176</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$1,589,537	\$1,589,537	\$1,589,537	\$0
Rentals and Royalties	194,253	156,478	156,477	(1)
Other	0	0	89,447	89,447
<i>Total Revenues</i>	1,783,790	1,746,015	1,835,461	89,446
<b>Expenditures</b>				
Debt Service:				
Principal Retirement:				
1997 County Buildings	689,740	689,740	689,740	0
1998 USDA	12,935	12,935	12,935	0
2001/2010 USDA	117,000	117,000	117,000	0
2001 County Buildings	185,000	185,000	185,000	0
2001/2010 Riddle Block Building	4,582	4,582	4,582	0
2004 Courthouse	31,974	31,974	31,974	0
2010 Prosecutors Building	160,000	160,000	160,000	0
Total Principal Retirement	1,201,231	1,201,231	1,201,231	0
Interest and Fiscal Charges:				
1997 County Buildings	219,200	219,200	219,199	1
1998 USDA	9,640	9,640	9,639	1
2001/2010 USDA	77,253	77,253	77,252	1
2001 County Buildings	112,262	112,262	112,262	0
2001/2010 Riddle Block Building	4,634	4,621	4,621	0
2004 Courthouse	23,573	23,573	23,572	1
2010 Prosecutors Building	136,000	136,000	136,000	0
Total Interest and Fiscal Charges	582,562	582,549	582,545	4
<i>Total Expenditures</i>	1,783,793	1,783,780	1,783,776	4
<i>Net Change in Fund Balance</i>	(3)	(37,765)	51,685	89,450
<i>Fund Balance Beginning of Year</i>	155,255	155,255	155,255	0
<i>Fund Balance End of Year</i>	\$155,252	\$117,490	\$206,940	\$89,450

**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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Special Assessments	\$127,403	\$100,827	\$100,268	(\$559)
<b>Expenditures</b>				
Debt Service:				
Principal Retirement:				
2006 Portage County Sewer District Improvement	35,000	35,000	35,000	0
1997 Portage County Sewer Various	1,530	1,530	1,530	0
2001/2010 Portage County Sewer Brimfield Township State Route 43	27,000	27,000	27,000	0
2004 Portage County Sewer Various	3,025	3,025	3,025	0
1994 Portage County Water Sandy Lake	6,917	6,917	6,917	0
2006 Portage County Water Fairacres Avenue	1,930	1,930	1,930	0
2007 Portage County Water Patricia Water Line	2,208	2,208	2,208	0
1999 Streetsboro Sewer Hale-McCraken	10,552	10,552	10,552	0
<b>Total Principal Retirement</b>	<b>88,162</b>	<b>88,162</b>	<b>88,162</b>	<b>0</b>
Interest and Fiscal Charges:				
2006 Portage County Sewer District Improvement	17,294	9,983	9,983	0
1997 Portage County Sewer Various	587	494	493	1
2001/2010 Portage County Sewer Brimfield Township State Route 43	9,650	9,600	9,600	0
2004 Portage County Sewer Various	2,332	2,269	2,267	2
1994 Portage County Water Sandy Lake	853	753	752	1
2006 Portage County Water Fairacres Avenue	714	625	624	1
2007 Portage County Water Patricia Water Line	2,069	1,969	1,967	2
1999 Streetsboro Sewer Hale-McCraken	5,742	5,651	5,650	1
<b>Total Interest and Fiscal Charges</b>	<b>39,241</b>	<b>31,344</b>	<b>31,336</b>	<b>8</b>
<b>Total Expenditures</b>	<b>127,403</b>	<b>119,506</b>	<b>119,498</b>	<b>8</b>
<i>Excess of Revenues Under Expenditures</i>	0	(18,679)	(19,230)	(551)
<b>Other Financing Sources</b>				
Advances In	0	0	562	562
<b>Net Change in Fund Balance</b>	<b>0</b>	<b>(18,679)</b>	<b>(18,668)</b>	<b>11</b>
<b>Fund Balance Beginning of Year</b>	<b>224,251</b>	<b>224,251</b>	<b>224,251</b>	<b>0</b>
<b>Fund Balance End of Year</b>	<b>\$224,251</b>	<b>\$205,572</b>	<b>\$205,583</b>	<b>\$11</b>

**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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Special Assessments	\$54,806	\$59,063	\$59,064	\$1
<b>Expenditures</b>				
Debt Service:				
Principal Retirement:				
1994 Tonsing - Sewer Improvements	2,502	2,502	2,502	0
1996 Patricia Avenue - Sewer Improvements	11,351	11,351	11,351	0
1999 Horning/Rhodes - Sewer Improvements	4,362	4,362	4,362	0
2001 Mantua Corners - Sewer Improvements	21,676	21,676	21,676	0
Total Principal Retirement	39,891	39,891	39,891	0
Interest and Fiscal Charges:				
1994 Tonsing - Sewer Improvements	294	244	244	0
1996 Patricia Avenue - Sewer Improvements	3,746	3,634	3,632	2
1999 Horning/Rhodes - Sewer Improvements	1,599	1,559	1,556	3
2001 Mantua Corners - Sewer Improvements	9,276	9,660	9,659	1
Total Interest and Fiscal Charges	14,915	15,097	15,091	6
<i>Total Expenditures</i>	54,806	54,988	54,982	6
<i>Net Change in Fund Balance</i>	0	4,075	4,082	7
<i>Fund Balance Beginning of Year</i>	38,377	38,377	38,377	0
<i>Fund Balance End of Year</i>	\$38,377	\$42,452	\$42,459	\$7

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Building Improvements Fund*  
*For the Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Capital Outlay:				
Multi-Purpose Building	11,904	52,062	52,062	0
<i>Excess of Revenues Under Expenditures</i>	(11,904)	(52,062)	(52,062)	0
<b>Other Financing Sources</b>				
Transfers In	0	40,158	40,158	0
<i>Net Change in Fund Balance</i>	(11,904)	(11,904)	(11,904)	0
<i>Fund Balance Beginning of Year</i>	10,654	10,654	10,654	0
Prior Year Encumbrances Appropriated	11,904	11,904	11,904	0
<i>Fund Balance End of Year</i>	<u>\$10,654</u>	<u>\$10,654</u>	<u>\$10,654</u>	<u>\$0</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$180,000	\$208,623	\$210,414	\$1,791
Interest	0	0	5,316	5,316
Charges for Services	545,000	545,000	574,718	29,718
Contributions and Donations	0	0	2,499	2,499
<i>Total Revenues</i>	<u>725,000</u>	<u>753,623</u>	<u>792,947</u>	<u>39,324</u>
<b>Expenditures</b>				
Capital Outlay:				
Help America Vote	0	25,065	25,064	1
Veterans Memorial	0	8,875	3,090	5,785
Wireless 911 Upgrade	98,367	98,367	79,444	18,923
Kent Municipal Court	61,145	1,613,612	1,371,996	241,616
Energy Conservation	0	7,120,927	7,119,411	1,516
DD Capital Projects	100,192	1,000,192	290,922	709,270
<i>Total Expenditures</i>	<u>259,704</u>	<u>9,867,038</u>	<u>8,889,927</u>	<u>977,111</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>465,296</u>	<u>(9,113,415)</u>	<u>(8,096,980)</u>	<u>1,016,435</u>
<b>Other Financing Sources (Uses)</b>				
General Obligation Notes Issued	0	7,150,000	7,150,000	0
Advances Out	0	(3,559)	(3,558)	1
Transfers In	5,000	185,060	200,000	14,940
<i>Total Other Financing Sources (Uses)</i>	<u>5,000</u>	<u>7,331,501</u>	<u>7,346,442</u>	<u>14,941</u>
<i>Net Change in Fund Balance</i>	470,296	(1,781,914)	(750,538)	1,031,376
<i>Fund Balance Beginning of Year</i>	4,237,725	4,237,725	4,237,725	0
Prior Year Encumbrances Appropriated	63,204	63,204	63,204	0
<i>Fund Balance End of Year</i>	<u>\$4,771,225</u>	<u>\$2,519,015</u>	<u>\$3,550,391</u>	<u>\$1,031,376</u>



**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Roadwork Improvements Fund*  
*For the Year Ended December 31, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$60,000	\$3,595,248	\$2,970,840	(\$624,408)
<b>Expenditures</b>				
Capital Outlay:				
No Passing Zone Update Study	37,363	201,454	201,439	15
Lakewood Road Bridge Replacement	1,609	96,308	96,307	1
Tallmadge Road Bridge Replacement	0	35,096	35,095	1
Brady Lake Bridge Replacement	30,987	130,591	101,024	29,567
Prospect, Summit, Hayes Intersections	83,688	83,688	78,934	4,754
Crain Avenue Bridge Replacement	0	1	0	1
Tallmadge Road Resurfacing	29,286	1,201,970	1,184,353	17,617
Frost Road Bridge Replacement	0	27,203	27,203	0
Cooley Road Bridge Replacement	0	25,500	25,500	0
Coit Road Bridge Replacement	3,120	276,648	96,440	180,208
Eberly Road Bridge Replacement	520	145,880	139,096	6,784
Hopkins Road Bridge Replacement	0	803,000	665,967	137,033
Old Forge Road Bridge Replacement	0	620,000	617,270	2,730
<i>Total Expenditures</i>	186,573	3,647,339	3,268,628	378,711
<i>Net Change in Fund Balance</i>	(126,573)	(52,091)	(297,788)	(245,697)
<i>Fund Balance Beginning of Year</i>	210,897	210,897	210,897	0
Prior Year Encumbrances Appropriated	126,573	126,573	126,573	0
<i>Fund Balance End of Year</i>	\$210,897	\$285,379	\$39,682	(\$245,697)

**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, 2012*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$580	\$580
Other	4,000	4,000	4,851	851
<i>Total Revenues</i>	<u>4,000</u>	<u>4,000</u>	<u>5,431</u>	<u>1,431</u>
<b>Expenses</b>				
Other	0	580	580	0
Debt Service:				
Principal Retirement	4,000	4,000	0	4,000
<i>Total Expenses</i>	<u>4,000</u>	<u>4,580</u>	<u>580</u>	<u>4,000</u>
<i>Net Change in Fund Equity</i>	0	(580)	4,851	5,431
<i>Fund Equity Beginning of Year</i>	<u>18,503</u>	<u>18,503</u>	<u>18,503</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$18,503</u></u>	<u><u>\$17,923</u></u>	<u><u>\$23,354</u></u>	<u><u>\$5,431</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, 2012*

	<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	\$240,700	\$240,700	\$258,492	\$17,792
<b>Expenses</b>				
Personal Services	89,700	114,741	114,535	206
Contractual Services	150,000	150,000	31,910	118,090
Other	1,000	1,000	0	1,000
<i>Total Expenses</i>	<u>240,700</u>	<u>265,741</u>	<u>146,445</u>	<u>119,296</u>
<i>Net Change in Fund Equity</i>	0	(25,041)	112,047	137,088
<i>Fund Equity Beginning of Year</i>	<u>208,925</u>	<u>208,925</u>	<u>208,925</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$208,925</u>	<u>\$183,884</u>	<u>\$320,972</u>	<u>\$137,088</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$24,000	\$12,000	\$14,487	\$2,487
<b>Expenses</b>				
Personal Services	4,633	14,833	7,455	7,378
Materials and Supplies	4,000	2,800	71	2,729
Contractual Services	15,000	18,000	13,102	4,898
<i>Total Expenses</i>	23,633	35,633	20,628	15,005
<i>Net Change in Fund Equity</i>	367	(23,633)	(6,141)	17,492
<i>Fund Equity Beginning of Year</i>	26,403	26,403	26,403	0
<i>Fund Equity End of Year</i>	\$26,770	\$2,770	\$20,262	\$17,492

**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, 2012*

	<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	\$1,330,000	\$1,011,160	\$1,011,161	\$1
<b>Expenses</b>				
Personal Services	9,925	9,925	9,904	21
Materials and Supplies	200	200	0	200
Contractual Services	618,560	773,633	773,138	495
<i>Total Expenses</i>	<u>628,685</u>	<u>783,758</u>	<u>783,042</u>	<u>716</u>
<i>Net Change in Fund Equity</i>	701,315	227,402	228,119	717
<i>Fund Equity Beginning of Year</i>	446,008	446,008	446,008	0
Prior Year Encumbrances Appropriated	<u>18,060</u>	<u>18,060</u>	<u>18,060</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,165,383</u></u>	<u><u>\$691,470</u></u>	<u><u>\$692,187</u></u>	<u><u>\$717</u></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, 2012*

	<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	\$2,406,600	\$2,242,947	\$2,435,706	\$192,759
Sale of Capital Assets	0	9,361	9,361	0
<i>Total Revenues</i>	<u>2,406,600</u>	<u>2,252,308</u>	<u>2,445,067</u>	<u>192,759</u>
<b>Expenses</b>				
Personal Services	805,265	827,840	805,909	21,931
Materials and Supplies	660,518	730,018	703,762	26,256
Contractual Services	1,089,710	1,077,310	1,047,976	29,334
<i>Total Expenses</i>	<u>2,555,493</u>	<u>2,635,168</u>	<u>2,557,647</u>	<u>77,521</u>
<i>Excess of Revenues Under Expenses</i> <i>Before Advances and Transfers</i>	(148,893)	(382,860)	(112,580)	270,280
Advances Out	0	(10,000)	0	10,000
Transfers In	115,000	135,000	135,000	0
<i>Net Change in Fund Equity</i>	(33,893)	(257,860)	22,420	280,280
<i>Fund Equity Beginning of Year</i>	407,956	407,956	407,956	0
Prior Year Encumbrances Appropriated	2,376	2,376	2,376	0
<i>Fund Equity End of Year</i>	<u>\$376,439</u>	<u>\$152,472</u>	<u>\$432,752</u>	<u>\$280,280</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, 2012*

	<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	\$10,630,000	\$10,306,025	\$10,341,229	\$35,204
<b>Expenses</b>				
Personal Services	109,960	109,960	90,033	19,927
Materials and Supplies	4,450	4,450	3,988	462
Contractual Services	2,754,436	2,600,436	1,862,222	738,214
Claims	11,714,562	11,714,562	10,436,334	1,278,228
Other	1,000	1,000	0	1,000
<i>Total Expenses</i>	<u>14,584,408</u>	<u>14,430,408</u>	<u>12,392,577</u>	<u>2,037,831</u>
<i>Net Change in Fund Equity</i>	(3,954,408)	(4,124,383)	(2,051,348)	2,073,035
<i>Fund Equity Beginning of Year</i>	3,868,677	3,868,677	3,868,677	0
Prior Year Encumbrances Appropriated	<u>1,710,643</u>	<u>1,710,643</u>	<u>1,710,643</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$1,624,912</u>	<u>\$1,454,937</u>	<u>\$3,527,972</u>	<u>\$2,073,035</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, 2012*

	<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	\$1,200,000	\$839,989	\$839,989	\$0
Other	0	8,861	8,861	0
<i>Total Revenues</i>	<u>1,200,000</u>	<u>848,850</u>	<u>848,850</u>	<u>0</u>
<b>Expenses</b>				
Personal Services	155,350	155,350	90,245	65,105
Materials and Supplies	6,243	26,123	2,706	23,417
Contractual Services	910,282	507,923	493,412	14,511
Claims	849,626	640,038	589,998	50,040
Other	1,500	0	0	0
<i>Total Expenses</i>	<u>1,923,001</u>	<u>1,329,434</u>	<u>1,176,361</u>	<u>153,073</u>
<i>Excess of Revenues Under Expenses Before Advances and Transfers</i>	(723,001)	(480,584)	(327,511)	153,073
Advances Out	(250,000)	(296,142)	0	296,142
Transfers Out	(100,000)	(100,000)	0	100,000
<i>Net Change in Fund Equity</i>	(1,073,001)	(876,726)	(327,511)	549,215
<i>Fund Equity Beginning of Year</i>	4,376,379	4,376,379	4,376,379	0
Prior Year Encumbrances Appropriated	375	375	375	0
<i>Fund Equity End of Year</i>	<u>\$3,303,753</u>	<u>\$3,500,028</u>	<u>\$4,049,243</u>	<u>\$549,215</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Interest	\$34	\$12	\$9	(\$3)
<b>Expenses</b>				
Contractual Services	0	0	0	0
<i>Net Change in Fund Equity</i>	34	12	9	(3)
<i>Fund Equity Beginning of Year</i>	1,182	1,182	1,182	0
<i>Fund Equity End of Year</i>	<u>\$1,216</u>	<u>\$1,194</u>	<u>\$1,191</u>	<u>(\$3)</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, 2012*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Interest	\$0	\$0	\$58	\$58
<b>Expenses</b>				
	0	0	0	0
<i>Net Change in Fund Equity</i>	0	0	58	58
<i>Fund Equity Beginning of Year</i>	8,199	8,199	8,199	0
<i>Fund Equity End of Year</i>	<u>\$8,199</u>	<u>\$8,199</u>	<u>\$8,257</u>	<u>\$58</u>

# 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 – S35</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>S36 – 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 Position By Component*  
*Last Ten Years*  
*(Accrual Basis of Accounting)*

	2012	2011	2010	2009
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$73,928,125	\$74,210,233	\$73,085,024	\$70,312,989
Restricted:				
Capital Projects	4,348,934	4,824,353	4,617,063	8,018,926
Debt Service	1,024,017	1,043,271	1,156,289	880,598
General Government	7,753,527	7,523,081	8,364,972	10,780,290
Public Safety	1,323,307	2,195,354	1,650,465	1,439,514
Public Works	9,594,846	9,569,805	9,398,170	10,042,913
Health	33,146,087	35,385,824	32,152,763	29,789,486
Human Services	3,796,105	3,737,985	3,914,547	6,798,816
Unrestricted	24,529,897	21,217,918	20,189,487	16,728,381
<i>Total Governmental Activities Net Position</i>	<u>159,444,845</u>	<u>159,707,824</u>	<u>154,528,780</u>	<u>154,791,913</u>
<b>Business Type - Activities</b>				
Net Investment in Capital Assets	146,696,654	146,290,851	129,794,921	116,847,593
Restricted:				
Portage County Sewer	27,796	34,077	40,112	48,724
Streetsboro Sewer	1,457,235	1,624,148	1,786,367	2,021,186
Robinson Memorial Portage County Hospital	3,160,000	3,036,000	3,613,000	3,213,000
Other Purposes	0	0	0	0
Franklin Hills Upgrade	0	0	0	0
Unrestricted	97,069,398	96,872,787	108,433,342	112,532,135
<i>Total Business-Type Activities Net Position</i>	<u>248,411,083</u>	<u>247,857,863</u>	<u>243,667,742</u>	<u>234,662,638</u>
<b>Primary Government</b>				
Net Investment in Capital Assets	220,624,779	220,501,084	202,879,945	187,160,582
Restricted	65,631,854	68,973,898	66,693,748	73,033,453
Unrestricted	121,599,295	118,090,705	128,622,829	129,260,516
<i>Total Primary Government Net Position</i>	<u>\$407,855,928</u>	<u>\$407,565,687</u>	<u>\$398,196,522</u>	<u>\$389,454,551</u>

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

2008	2007	2006	2005	2004	2003
\$67,117,830	\$67,056,559	\$71,719,607	\$72,034,942	\$69,294,258	\$69,429,305
5,069,859	3,352,417	2,562,751	1,099,108	1,529,162	1,586,394
942,424	1,026,684	1,008,789	603,062	1,392,770	3,015,281
9,837,909	9,399,578	13,963,567	14,123,668	12,395,248	11,115,902
1,695,474	1,370,972	1,063,071	1,691,136	1,952,392	1,556,163
10,704,283	10,319,083	3,766,919	5,928,568	6,135,265	5,075,379
28,251,707	23,916,373	18,285,964	20,780,021	16,550,833	17,789,380
9,673,757	9,866,701	5,740,876	4,124,958	3,947,843	3,034,832
24,153,360	22,821,112	20,846,025	18,450,280	17,661,839	18,594,602
157,446,603	149,129,479	138,957,569	138,835,743	130,859,610	131,197,238
106,731,595	101,234,601	83,246,583	72,543,504	82,514,482	78,040,511
51,482	56,835	0	0	0	0
2,097,255	2,246,180	0	0	0	0
3,256,000	3,445,000	0	0	0	0
0	0	5,651,504	2,682,330	2,488,415	2,054,180
0	0	0	6,700,000	2,700,000	0
123,799,004	115,592,447	115,840,162	107,182,847	96,468,923	102,020,031
235,935,336	222,575,063	204,738,249	189,108,681	184,171,820	182,114,722
173,849,425	168,291,160	154,966,190	144,578,446	151,808,740	147,469,816
71,580,150	64,999,823	52,043,441	57,732,851	49,091,928	45,227,511
147,952,364	138,413,559	136,686,187	125,633,127	114,130,762	120,614,633
\$393,381,939	\$371,704,542	\$343,695,818	\$327,944,424	\$315,031,430	\$313,311,960

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

	2012	2011	2010	2009
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services, Sales and Assessments				
General Government:				
Legislative and Executive	\$8,972,657	\$4,418,618	\$7,020,962	\$6,527,362
Judicial	4,279,381	5,797,290	3,362,582	2,779,627
Public Safety	1,725,800	4,435,545	4,014,425	3,904,168
Public Works	427,225	413,229	449,310	992,087
Health	865,876	957,051	798,961	710,935
Human Services	2,840,523	3,114,124	2,699,171	3,246,928
Total Charges for Services, Sales and Assessments	19,111,462	19,135,857	18,345,411	18,161,107
Operating Grants and Contributions	36,882,561	42,006,358	43,134,213	36,453,298
Capital Grants and Contributions	2,989,306	4,562,695	4,535,512	862,113
<i>Total Governmental Activities Program Revenue</i>	<u>58,983,329</u>	<u>65,704,910</u>	<u>66,015,136</u>	<u>55,476,518</u>
Business-Type Activities:				
Charges for Services, Sales and Assessments				
Nursing Home	6,196,085	6,782,391	6,264,291	6,446,931
Solid Waste Recycling Center	3,491,340	4,373,906	3,839,676	3,111,702
Portage County Sewer	8,282,949	8,216,652	7,132,086	6,368,313
Portage County Water	4,294,066	4,155,852	4,637,129	3,917,932
Streetsboro Sewer	4,175,615	4,178,067	4,003,862	3,844,159
Robinson Memorial Portage County Hospital	137,534,000	143,122,000	146,194,000	139,363,000
Freedom Secondary Railroad (1)	580	1,130	750	880
SCRAM	258,492	205,398	189,774	273,915
Electronic Fingerprinting	14,487	18,336	19,066	25,726
Storm Water Management	1,030,659	1,033,969	1,037,339	734,468
Other (1)	0	0	0	0
Total Charges for Services, Sales and Assessments	165,278,273	172,087,701	173,317,973	164,087,026
Operating Grants and Contributions	556,883	413,496	881,244	324,803
Capital Grants and Contributions	1,544,576	2,372,645	862,375	300,081
<i>Total Business-Type Activities Program Revenue</i>	<u>167,379,732</u>	<u>174,873,842</u>	<u>175,061,592</u>	<u>164,711,910</u>
<i>Total Primary Government Program Revenues</i>	<u>\$226,363,061</u>	<u>\$240,578,752</u>	<u>\$241,076,728</u>	<u>\$220,188,428</u>



2008	2007	2006	2005	2004	2003
\$6,348,180	\$8,985,963	\$9,143,990	\$9,856,480	\$7,151,197	\$6,631,472
2,880,547	3,258,583	3,335,938	2,647,737	2,538,471	2,561,493
3,973,720	1,527,926	1,205,184	982,622	1,056,505	803,541
883,357	1,055,347	738,707	259,980	369,310	185,499
650,903	639,527	838,995	631,252	572,250	617,540
2,964,832	3,196,471	3,138,392	3,418,751	2,822,092	3,632,920
17,701,539	18,663,817	18,401,206	17,796,822	14,509,825	14,432,465
43,821,116	51,567,202	38,155,748	40,307,405	34,285,316	39,001,211
3,265,904	611,554	1,239,264	2,492,166	525,132	1,079,038
64,788,559	70,842,573	57,796,218	60,596,393	49,320,273	54,512,714
6,155,276	6,151,411	6,284,986	6,660,902	6,584,090	5,955,758
3,785,091	3,779,876	3,072,673	3,169,949	3,183,985	2,884,428
7,729,523	7,125,572	6,383,374	5,903,444	4,969,866	4,629,854
4,178,191	4,466,435	4,351,697	3,720,072	3,136,632	2,670,519
4,194,684	3,642,309	2,905,063	3,968,025	3,245,818	3,543,731
142,796,000	137,298,000	132,831,000	125,449,825	123,530,573	118,122,723
0	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
295,603	213,759	57,365	0	0	0
169,134,368	162,677,362	155,886,158	148,879,077	144,655,075	137,807,013
1,110,234	1,711,256	2,450,134	2,472,042	2,718,041	4,272,607
1,021,516	3,414,662	0	0	0	0
171,266,118	167,803,280	158,336,292	151,351,119	147,373,116	142,079,620
\$236,054,677	\$238,645,853	\$216,132,510	\$211,947,512	\$196,693,389	\$196,592,334

(continued)

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

	2012	2011	2010	2009
<b>Expenses</b>				
<b>Governmental Activities:</b>				
General Government:				
Legislative and Executive	\$15,650,431	\$16,368,920	\$20,223,876	\$16,187,591
Judicial	10,220,577	10,047,637	10,384,799	10,194,530
Public Safety	17,083,543	16,766,816	16,633,078	16,106,352
Public Works	8,932,633	9,673,124	9,109,063	7,255,012
Health	34,897,816	32,287,200	34,831,584	33,377,712
Human Services	18,599,585	21,237,013	22,847,102	25,494,447
Intergovernmental	0	0	0	0
Interest and Fiscal Charges	698,181	1,017,474	1,087,187	843,965
<i>Total Governmental Activities Expenses</i>	<u>106,082,766</u>	<u>107,398,184</u>	<u>115,116,689</u>	<u>109,459,609</u>
<b>Business-Type Activities:</b>				
Nursing Home	6,269,290	6,900,325	6,608,943	5,875,673
Solid Waste Recycling Center	3,429,672	3,521,755	3,655,671	2,350,593
Portage County Sewer	5,297,668	6,361,657	7,057,194	7,432,239
Portage County Water	3,099,114	3,342,205	3,381,903	2,036,563
Streetsboro Sewer	3,151,727	3,866,177	3,528,699	3,045,310
Robinson Memorial Portage County Hospital	151,067,000	153,148,000	149,284,000	150,716,000
Freedom Secondary Railroad (1)	7,421	35,903	5,525	4,864
SCRAM	151,033	242,043	151,447	249,828
Electronic Fingerprinting	18,916	21,710	13,620	21,844
Storm Water Management	751,911	543,762	488,442	180,302
Other (1)	0	0	0	0
<i>Total Business-Type Activities Expenses</i>	<u>173,243,752</u>	<u>177,983,537</u>	<u>174,175,444</u>	<u>171,913,216</u>
<i>Total Primary Government Program Expenses</i>	<u>279,326,518</u>	<u>285,381,721</u>	<u>289,292,133</u>	<u>281,372,825</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(47,099,437)	(41,693,274)	(49,101,553)	(53,983,091)
Business-Type Activities	(5,864,020)	(3,109,695)	886,148	(7,201,306)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$52,963,457)</u>	<u>(\$44,802,969)</u>	<u>(\$48,215,405)</u>	<u>(\$61,184,397)</u>

2008	2007	2006	2005	2004	2003
\$16,497,501	\$16,363,308	\$16,203,188	\$15,884,596	\$15,144,757	\$15,557,277
10,067,912	10,150,300	9,277,244	8,967,403	9,012,079	9,209,499
16,542,880	16,524,551	14,771,014	14,835,149	14,958,299	13,950,175
9,042,327	9,866,316	7,755,081	8,356,704	7,986,184	7,971,144
33,204,346	34,676,228	35,700,015	32,132,072	28,633,858	29,270,627
26,337,284	27,630,851	23,779,002	22,058,370	18,991,623	18,701,048
0	0	0	0	13,754	13,676
941,204	934,713	756,145	983,709	1,019,263	1,133,058
112,633,454	116,146,267	108,241,689	103,218,003	95,759,817	95,806,504
6,667,354	6,512,251	6,396,147	6,414,745	6,432,943	6,110,535
3,670,488	3,479,747	3,431,329	3,329,078	3,161,477	2,895,287
7,889,824	6,260,415	5,013,864	6,552,851	4,782,958	3,683,455
3,498,182	2,805,174	2,598,296	2,326,925	2,487,189	2,074,552
3,014,470	3,215,320	2,670,841	3,198,834	2,635,193	1,944,575
143,772,000	138,903,000	132,466,000	129,714,861	129,951,996	121,449,072
0	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
213,255	130,273	72,389	0	0	0
168,725,573	161,306,180	152,648,866	151,542,479	149,454,591	138,157,476
281,359,027	277,452,447	260,890,555	254,760,482	245,214,408	233,963,980
(47,844,895)	(45,303,694)	(50,445,471)	(42,621,610)	(46,439,544)	(41,293,790)
2,540,545	6,497,100	5,687,426	(191,360)	(2,081,475)	3,922,144
(\$45,304,350)	(\$38,806,594)	(\$44,758,045)	(\$42,812,970)	(\$48,521,019)	(\$37,371,646)

(continued)

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

	2012	2011	2010	2009
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$4,299,828	\$4,320,033	\$4,639,442	\$4,689,995
Health - Mental Health and Recovery Board	3,404,643	3,382,329	3,599,777	3,475,692
Health - Developmental Disabilities	12,404,664	12,309,336	13,100,980	12,684,475
Human Services - Child Welfare Levy	2,338,022	2,322,468	2,471,589	2,386,289
Bond Retirement	1,589,537	1,425,570	1,395,310	1,399,531
Sales Tax Levied for General Purposes				
General Purposes	17,375,231	16,719,150	16,017,457	15,887,390
Bond Retirement	0	0	0	0
Grants and Entitlements not Restricted to Specific Programs				
Investment Earnings	3,371,174	3,566,900	4,564,296	8,079,481
Gain on Sale of Capital Assets	1,219,179	1,672,673	1,580,211	2,287,174
Gain on Sale of Capital Assets	9,361	0	0	0
Miscellaneous	824,819	1,153,859	1,817,774	450,374
Transfers	0	0	(348,416)	(12,000)
<i>Total Governmental Activities</i>	<u>46,836,458</u>	<u>46,872,318</u>	<u>48,838,420</u>	<u>51,328,401</u>
Business-Type Activities:				
Investment Earnings	562,445	1,911,351	2,757,204	1,136,198
Gain on Sale of Capital Assets	0	0	51	0
Miscellaneous	5,854,795	5,388,465	5,013,285	4,780,410
Transfers	0	0	348,416	12,000
<i>Total Business-Type Activities</i>	<u>6,417,240</u>	<u>7,299,816</u>	<u>8,118,956</u>	<u>5,928,608</u>
<i>Total Primary Government General Revenues and Changes in Net Position</i>	<u>53,253,698</u>	<u>54,172,134</u>	<u>56,957,376</u>	<u>57,257,009</u>
<b>Change in Net Position</b>				
Governmental Activities	(262,979)	5,179,044	(263,133)	(2,654,690)
Business-Type Activities	553,220	4,190,121	9,005,104	(1,272,698)
<i>Total Primary Government Change in Net Position</i>	<u>\$290,241</u>	<u>\$9,369,165</u>	<u>\$8,741,971</u>	<u>(\$3,927,388)</u>

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

2008	2007	2006	2005	2004	2003
\$4,725,109	\$4,874,408	\$4,431,123	\$4,367,392	\$6,333,972	\$5,462,076
3,523,173	3,684,255	3,747,964	3,744,720	2,357,438	2,256,801
12,949,817	13,782,990	14,105,710	14,190,319	11,264,238	10,998,419
2,419,157	2,528,936	2,574,654	2,569,506	2,459,633	2,432,578
1,397,524	1,425,811	1,427,625	1,376,136	1,376,585	1,370,836
15,133,051	14,884,819	14,386,517	13,751,342	13,550,567	13,178,507
0	0	0	0	0	9,135
9,714,340	6,726,277	5,997,170	7,937,932	7,323,725	2,393,322
5,638,206	7,185,817	3,348,840	2,195,258	1,222,315	1,828,958
0	0	0	0	0	91,980
661,642	382,291	547,694	465,138	296,128	528,224
0	0	0	0	(82,685)	23,164
56,162,019	55,475,604	50,567,297	50,597,743	46,101,916	40,574,000
6,757,500	7,212,249	4,215,823	92,962	31,641	19,319
0	0	0	0	0	0
4,062,228	4,127,465	5,726,319	5,035,259	4,024,247	3,334,082
0	0	0	0	82,685	(23,164)
10,819,728	11,339,714	9,942,142	5,128,221	4,138,573	3,330,237
66,981,747	66,815,318	60,509,439	55,725,964	50,240,489	43,904,237
8,317,124	10,171,910	121,826	7,976,133	(337,628)	(719,790)
13,360,273	17,836,814	15,629,568	4,936,861	2,057,098	7,252,381
\$21,677,397	\$28,008,724	\$15,751,394	\$12,912,994	\$1,719,470	\$6,532,591

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

	2012	2011	2010	2009
<b>General Fund</b>				
Nonspendable	\$1,130,194	\$1,185,954	\$1,162,623	\$0
Committed	27,339	27,212	0	0
Assigned	310,466	156,105	130,325	0
Unassigned	14,476,907	14,406,292	13,987,468	0
Reserved	0	0	0	1,116,964
Unreserved	0	0	0	11,534,365
<b>Total General Fund</b>	<b>15,944,906</b>	<b>15,775,563</b>	<b>15,280,416</b>	<b>12,651,329</b>
<b>All Other Governmental Funds</b>				
Nonspendable	326,151	295,152	217,949	0
Restricted	55,138,985	57,884,206	54,015,010	0
Assigned	22,772	22,558	131,310	0
Unassigned (Deficit)	(94,739)	(80,347)	(188,129)	0
Reserved	0	0	0	7,972,563
Unreserved, Undesignated, Reported in:				
Special Revenue funds	0	0	0	45,261,931
Debt Service funds	0	0	0	542,990
Capital Projects funds (Deficit)	0	0	0	3,787,231
<b>Total All Other Governmental Funds</b>	<b>55,393,169</b>	<b>58,121,569</b>	<b>54,176,140</b>	<b>57,564,715</b>
<b>Total Governmental Funds</b>	<b>\$71,338,075</b>	<b>\$73,897,132</b>	<b>\$69,456,556</b>	<b>\$70,216,044</b>

Note: The County implemented GASB 54 in 2011.

2008	2007	2006	2005	2004	2003
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,588,332	1,851,224	1,628,552	1,301,149	1,462,912	1,403,369
15,187,393	15,581,029	13,348,122	12,786,937	12,893,383	14,503,522
16,775,725	17,432,253	14,976,674	14,088,086	14,356,295	15,906,891
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
8,018,884	11,430,353	7,428,292	8,119,878	7,939,477	7,654,483
42,470,940	38,289,501	29,089,328	27,418,691	25,291,147	24,773,095
545,061	591,869	555,568	342,150	416,294	442,574
(974,272)	(1,150,683)	187,260	(877,516)	(1,059,177)	(2,085,540)
50,060,613	49,161,040	37,260,448	35,003,203	32,587,741	30,784,612
\$66,836,338	\$66,593,293	\$52,237,122	\$49,091,289	\$46,944,036	\$46,691,503

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

	2012	2011	2010	2009
<b>Revenues</b>				
Property Taxes	\$24,761,739	\$24,290,406	\$24,796,479	\$24,283,281
Permissive Sales Tax	17,375,231	16,512,176	15,924,811	14,468,520
Intergovernmental	44,159,878	49,618,368	52,669,012	52,427,702
Interest	1,226,793	1,672,673	1,580,211	2,287,174
Licenses and Permits	538,383	492,508	467,262	428,144
Fines and Forfeitures	1,453,955	1,744,657	1,999,430	1,938,190
Rentals and Royalties	653,947	583,730	603,554	640,100
Charges for Services	16,459,785	16,306,368	15,261,866	15,162,171
Contributions and Donations	24,616	33,594	36,474	65,762
Special Assessments	165,354	353,112	169,642	187,439
Other	815,958	1,133,687	1,817,774	450,374
<i>Total Revenues</i>	<u>107,635,639</u>	<u>112,741,279</u>	<u>115,326,515</u>	<u>112,338,857</u>
<b>Expenditures</b>				
General Government:				
Legislative and Executive	15,192,054	15,230,245	18,947,055	15,679,054
Judicial	9,714,004	9,455,783	9,781,026	9,935,782
Public Safety	16,567,292	15,741,676	15,672,135	15,963,729
Public Works	8,253,201	8,092,524	9,175,105	7,880,399
Health	34,314,897	31,701,851	35,017,741	32,830,003
Human Services	18,405,900	21,113,505	22,116,484	26,021,871
Capital Outlay	5,774,512	4,864,983	5,008,028	2,932,435
Intergovernmental	0	0	0	0
Debt Service:				
Principal	1,329,284	1,353,512	5,225,957	1,028,713
Interest and Fiscal Charges	647,585	740,518	729,377	840,165
Bond Issuance Costs	0	0	67,805	0
<i>Total Expenditures</i>	<u>110,198,729</u>	<u>108,294,597</u>	<u>121,740,713</u>	<u>113,112,151</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,563,090)</u>	<u>4,446,682</u>	<u>(6,414,198)</u>	<u>(773,294)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	139,033	83,894	10,165	0
General Obligation Bonds Issued	0	0	10,015,000	0
General Obligation Notes Issued	0	0	0	4,165,000
Special Assessment Bonds Issued	0	0	301,000	0
Premium on Bonds Issued	0	0	208,964	0
Payment to Refunded Bond Escrow Agent	0	0	(6,354,699)	0
Transfers In	335,499	182,227	1,853,660	419,565
Transfers Out	(470,499)	(272,227)	(379,380)	(431,565)
<i>Total Other Financing Sources (Uses)</i>	<u>4,033</u>	<u>(6,106)</u>	<u>5,654,710</u>	<u>4,153,000</u>
Net Change in Fund Balances	<u>(\$2,559,057)</u>	<u>\$4,440,576</u>	<u>(\$759,488)</u>	<u>\$3,379,706</u>
Debt Service as a Percentage of				
Noncapital Expenditures	1.95%	2.02%	5.22%	1.74%



2008	2007	2006	2005	2004	2003
\$24,797,602	\$26,246,567	\$26,175,660	\$25,794,402	\$23,831,856	\$22,383,208
15,133,051	14,884,819	14,386,517	13,751,342	13,550,567	13,187,642
55,266,725	56,912,448	46,582,853	48,147,112	41,319,795	41,183,340
5,638,206	7,185,817	3,348,840	2,195,258	1,222,315	1,833,114
349,881	307,195	312,165	300,141	277,079	259,793
1,978,215	1,835,303	1,766,127	1,993,747	1,305,782	1,727,970
617,658	737,836	687,763	728,237	706,070	654,636
14,750,779	15,783,483	15,635,151	14,743,479	12,558,156	11,790,066
54,515	151,283	26,073	12,925	22,497	19,790
156,716	166,744	189,843	218,867	233,716	233,688
627,840	365,772	532,445	425,308	273,592	528,224
<u>119,371,188</u>	<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>
16,335,588	14,610,626	14,872,833	14,592,354	14,218,259	14,403,702
10,364,707	9,614,323	9,095,339	8,896,020	9,062,542	9,684,687
16,383,634	14,787,475	13,861,035	14,596,106	14,301,876	13,797,999
7,402,669	8,219,537	6,907,059	9,364,163	6,856,088	6,529,308
33,619,238	32,753,221	35,494,045	31,909,387	28,668,642	28,894,714
26,323,253	26,350,990	23,713,097	22,057,771	18,977,952	18,812,400
6,766,711	2,134,970	842,788	2,894,687	1,870,542	4,586,885
0	0	0	0	13,754	13,676
985,747	913,715	871,254	862,070	877,886	1,707,168
937,446	892,999	761,327	991,007	1,015,731	1,139,997
0	0	79,131	0	0	0
<u>119,118,993</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>
252,195	14,299,411	3,145,529	2,147,253	(561,847)	(5,769,065)
0	0	0	0	0	91,980
0	56,760	7,104,322	0	774,005	78,344
0	0	0	0	0	0
0	0	35,638	0	137,000	0
0	0	414,551	0	0	0
0	0	(7,554,207)	0	0	0
703,837	2,895,088	1,372,322	149,897	683,177	1,514,975
(712,987)	(2,895,088)	(1,372,322)	(149,897)	(779,802)	(1,491,811)
<u>(9,150)</u>	<u>56,760</u>	<u>304</u>	<u>0</u>	<u>814,380</u>	<u>193,488</u>
<u>\$243,045</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>
1.73%	1.68%	1.65%	1.83%	2.06%	3.09%

**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
2012	\$2,648,704,410	\$611,165,440	\$9,313,913,857	\$83,346,320	\$94,711,727
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

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	\$3,343,216,170	\$9,408,625,584	35.5%	\$8.24245
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

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

	2012	2011	2010	2009
<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	0.05323	0.05321	0.05317	0.05075
Commercial/Industrial and Public Utility Real	0.09416	0.09327	0.09251	0.09283
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	0.15613	0.15608	0.15596	0.14886
Commercial/Industrial and Public Utility Real	0.27619	0.27360	0.27135	0.27231
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	0.17742	0.17736	0.17723	0.16916
Commercial/Industrial and Public Utility Real	0.31385	0.31091	0.30836	0.30944
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
1979 Mental Health Recovery Board Current Expense				
Residential/Agricultural Real	0.14152	0.14147	0.14136	0.13493
Commercial/Industrial and Public Utility Real	0.20687	0.20493	0.20324	0.20396
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	0.77020	0.76996	0.76936	0.73434
Commercial/Industrial and Public Utility Real	0.94847	0.93959	0.93186	0.93512
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	0.92396	0.92367	0.92295	0.88094
Commercial/Industrial and Public Utility Real	1.11719	1.10673	1.09763	1.10148
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
1995 Child Welfare Current Expense				
Residential/Agricultural Real	0.30739	0.30729	0.30706	0.29308
Commercial/Industrial and Public Utility Real	0.34389	0.34067	0.33786	0.33905
General Business and Public Utility Personal	0.49000	0.49000	0.49000	0.49000
1995 Child Welfare Current Expense				
Residential/Agricultural Real	0.47050	0.47035	0.46998	0.44859
Commercial/Industrial and Public Utility Real	0.52636	0.52143	0.51714	0.51895
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	1.12920	1.12884	1.12796	1.07662
Commercial/Industrial and Public Utility Real	1.26325	1.25143	1.24113	1.24548
General Business and Public Utility Personal	1.80000	1.80000	1.80000	1.80000
2004 Mental Health Recovery Board Current Expense				
Residential/Agricultural Real	0.94877	0.94847	0.94774	0.90459
Commercial/Industrial and Public Utility Real	0.92809	0.91940	0.91184	0.91504
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000

2008	2007	2006	2005	2004	2003
\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000
0.05070	0.05065	0.05586	0.05590	0.05610	0.06300
0.09270	0.09185	0.10145	0.10119	0.10119	0.10405
0.30000	0.30000	0.30000	0.30000	0.30000	0.30000
0.14880	0.14857	0.16385	0.16397	0.16456	0.18481
0.27200	0.26941	0.29759	0.29682	0.29682	0.30520
0.88000	0.88000	0.88000	0.88000	0.88000	0.88000
0.16910	0.16883	0.18619	0.18633	0.18700	0.21001
0.30910	0.30615	0.33817	0.33729	0.33730	0.34682
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.13490	0.13467	0.14852	0.14863	0.14916	0.16752
0.20380	0.20179	0.22289	0.22231	0.22232	0.22859
0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
0.73420	0.73294	0.80830	0.80890	0.81179	0.91171
0.93420	0.92520	1.02195	1.01930	1.01932	1.04809
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
0.88080	0.87925	0.96967	0.97038	0.97385	1.09372
1.10040	1.08978	1.20374	1.20062	1.20065	1.23453
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
0.29300	0.29252	0.32260	0.32284	0.32400	0.36387
0.33870	0.33545	0.37053	0.36957	0.36958	0.38001
0.49000	0.49000	0.49000	0.49000	0.49000	0.49000
0.44850	0.44773	0.49378	0.49414	0.49590	0.55694
0.51840	0.51344	0.56714	0.56566	0.56568	0.58164
0.75000	0.75000	0.75000	0.75000	0.75000	0.75000
1.07650	1.07456	1.18506	1.18593	1.19017	1.33667
1.24420	1.23226	1.36112	1.35759	1.35762	1.39594
1.80000	1.80000	1.80000	1.80000	1.80000	1.80000
0.90450	0.90286	0.99571	0.99644	0.43280	0.48607
0.91410	0.90532	1.00000	0.99998	0.55486	0.57052
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*

	2012	2011	2010	2009
<b>2004 Mental Retardation Developmental and Disabilities Current Expense</b>				
Residential/Agricultural Real	\$0.85390	\$0.85362	\$0.85296	\$0.81414
Commercial/Industrial and Public Utility Real	0.83528	0.82746	0.82066	0.82354
General Business and Public Utility Personal	0.90000	0.90000	0.90000	0.90000
<hr/>				
<b>Total Voted Millage by type of Property</b>				
Residential/Agricultural Real	\$5.93222	\$5.93032	\$5.92573	\$5.65599
Commercial/Industrial and Public Utility Real	6.85359	6.78942	6.73358	6.75718
General Business and Public Utility Personal	11.62000	11.62000	11.62000	11.62000
<hr/>				
<b>Total Millage by type of Property</b>				
Residential/Agricultural Real	\$7.93222	\$7.93032	\$7.92573	\$7.65599
Commercial/Industrial and Public Utility Real	8.85359	8.78942	8.73358	8.75718
General Business and Public Utility Personal	13.62000	13.62000	13.62000	13.62000
<hr/>				
<b>Overlapping Rates by Taxing District</b>				
<b>Cities</b>				
<b>Aurora</b>				
Residential/Agricultural Real	\$5.89495	\$5.89469	\$7.21247	\$6.90473
Commercial/Industrial and Public Utility Real	6.00727	6.01674	7.04261	7.12499
General Business and Public Utility Personal	7.77000	7.77000	10.27000	8.84000
<b>Kent - Field Local School District</b>				
Residential/Agricultural Real	6.27752	6.27223	6.13082	5.89677
Commercial/Industrial and Public Utility Real	6.51026	6.47753	6.33809	6.25192
General Business and Public Utility Personal	6.84000	6.84000	6.84000	6.84000
<b>Kent - Kent City School District</b>				
Residential/Agricultural Real	8.97752	8.97223	8.83082	8.59677
Commercial/Industrial and Public Utility Real	9.21026	9.17753	9.03809	8.95192
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	3.95000
Commercial/Industrial and Public Utility Real	3.95000	3.94814	3.95000	3.95000
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	5.05000
Commercial/Industrial and Public Utility Real	5.05000	5.04814	5.05000	5.05000
General Business and Public Utility Personal	5.05000	5.05000	5.05000	5.05000

2008	2007	2006	2005	2004	2003
\$0.81400	\$0.81258	\$0.89614	\$0.89680	\$0.00000	\$0.00000
0.82270	0.81479	0.90000	0.89998	0.00000	0.00000
0.90000	0.90000	0.90000	0.90000	0.00000	0.00000
\$5.65500	\$5.64516	\$6.22568	\$6.23026	\$4.78530	\$5.37432
6.75030	6.68544	7.38458	7.37030	6.02534	6.19538
11.62000	11.62000	11.62000	11.62000	10.72000	10.72000
\$7.65500	\$7.64516	\$8.22568	\$8.23026	\$6.78530	\$7.37432
8.75030	8.68544	9.38458	9.37030	8.02534	8.19538
13.62000	13.62000	13.62000	13.62000	12.72000	12.72000
\$7.02391	\$6.61087	\$7.03740	\$7.05583	\$7.10176	\$7.56936
7.24649	6.90665	7.32322	7.34145	7.33843	7.72275
8.96000	8.78000	9.03000	9.05000	9.09000	9.36000
5.89301	5.89379	5.66861	5.57340	5.58491	6.17047
6.23869	6.20174	6.10733	5.98523	5.97877	6.06052
6.84000	6.84000	6.84000	6.74000	6.74000	6.74000
8.59301	8.59379	8.36861	8.27340	8.28491	8.87047
8.93869	8.90174	8.80733	8.68523	8.67877	8.76052
9.54000	9.54000	9.54000	9.44000	9.44000	9.44000
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
3.93745	2.62294	2.62951	2.80619	2.81157	2.81769
3.84698	3.17892	3.23305	3.27360	3.31260	3.27895
3.95000	3.95000	3.95000	3.95000	3.95000	3.95000
5.03745	3.72294	3.72951	3.90619	3.91157	3.91769
4.94698	4.27892	4.33305	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*

	2012	2011	2010	2009
<b>Villages</b>				
Brady Lake				
Residential/Agricultural Real	\$9.06102	\$9.05756	\$9.05282	\$8.81216
Commercial/Industrial and Public Utility Real	10.55294	10.55294	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	9.20000	9.18885
Commercial/Industrial and Public Utility Real	7.70977	7.51477	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	9.20000	6.00732
Commercial/Industrial and Public Utility Real	9.20000	9.20000	9.20000	8.20000
General Business and Public Utility Personal	9.20000	9.20000	9.20000	8.20000
Windham				
Residential/Agricultural Real	3.50000	3.50000	5.50000	3.50000
Commercial/Industrial and Public Utility Real	3.50000	3.50000	5.50000	3.50000
General Business and Public Utility Personal	3.50000	3.50000	5.50000	3.50000
<b>Townships</b>				
Atwater				
Residential/Agricultural Real	8.56058	8.55761	8.55378	7.35161
Commercial/Industrial and Public Utility Real	8.93095	8.91446	8.95768	8.56857
General Business and Public Utility Personal	9.35000	9.35000	9.35000	9.35000
Brimfield				
Residential/Agricultural Real	12.17059	12.17622	11.24110	10.04424
Commercial/Industrial and Public Utility Real	11.71657	11.67808	11.83330	11.35134
General Business and Public Utility Personal	15.60000	15.60000	14.65000	13.80000
Charlestown				
Residential/Agricultural Real	5.27265	5.26708	5.26725	5.12007
Commercial/Industrial and Public Utility Real	4.76713	4.76713	4.76713	4.77211
General Business and Public Utility Personal	8.10000	8.10000	8.10000	8.10000
Deerfield				
Residential/Agricultural Real	4.09985	4.09915	4.09667	4.00578
Commercial/Industrial and Public Utility Real	4.28537	4.27276	4.22571	4.21876
General Business and Public Utility Personal	4.40000	4.40000	4.40000	4.40000



2008	2007	2006	2005	2004	2003
\$8.80196	\$8.77604	\$9.24142	\$9.23602	\$9.24117	\$7.98754
10.64060	11.14725	11.81724	11.93545	11.93545	10.10205
13.95000	13.95000	13.95000	13.95000	13.95000	11.75000
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
9.18885	9.13432	5.46211	4.94447	4.94337	5.34265
9.20000	9.19537	6.14882	5.64008	5.64008	5.79168
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
6.00600	5.99647	6.21864	6.21864	6.21864	6.42192
8.20000	8.20000	8.20000	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
7.34883	7.30126	7.76148	5.51201	5.51126	6.03494
8.56857	8.55924	8.93121	6.68121	6.66310	6.78242
9.35000	9.35000	9.35000	7.10000	7.10000	7.10000
10.04592	9.09362	9.57022	9.52840	7.91210	8.60028
10.69902	9.85825	11.23356	11.34567	9.61573	9.95839
13.80000	13.80000	13.80000	13.87288	12.17903	12.22473
5.10857	5.05003	5.29570	5.29770	5.30431	5.80579
4.62100	4.76210	5.10665	5.10665	5.10665	5.25736
8.10000	8.10000	8.10000	8.10000	8.10000	8.10000
4.00238	3.97898	2.71764	2.71784	3.05179	3.23143
4.21963	4.20921	2.94641	2.94641	3.35048	3.40324
4.40000	4.40000	4.90000	4.90000	5.40000	5.40000

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

	2012	2011	2010	2009
<b>Edinburg</b>				
Residential/Agricultural Real	\$5.55199	\$5.55319	\$5.55304	\$5.47573
Commercial/Industrial and Public Utility Real	5.69682	5.69682	5.69762	5.69899
General Business and Public Utility Personal	6.70000	6.70000	6.70000	6.70000
<b>Franklin</b>				
Residential/Agricultural Real	7.22191	7.22047	7.21247	6.97974
Commercial/Industrial and Public Utility Real	7.22360	7.20966	7.04261	7.05810
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	11.60000	11.25350	11.07609
Commercial/Industrial and Public Utility Real	11.60000	11.60000	11.00611	10.95232
General Business and Public Utility Personal	11.60000	11.60000	11.60000	11.60000
<b>Mantua</b>				
Residential/Agricultural Real	4.30000	3.73458	3.73296	3.69292
Commercial/Industrial and Public Utility Real	4.30000	3.76216	3.76129	3.77614
General Business and Public Utility Personal	4.30000	4.30000	4.30000	4.30000
<b>Nelson</b>				
Residential/Agricultural Real	6.10449	6.10052	6.09773	5.97525
Commercial/Industrial and Public Utility Real	6.26582	6.40537	6.40432	6.40448
General Business and Public Utility Personal	7.60000	7.60000	7.60000	7.60000
<b>Palmyra</b>				
Residential/Agricultural Real	4.73768	4.74153	4.74380	4.62952
Commercial/Industrial and Public Utility Real	4.50077	4.50077	4.48619	4.48755
General Business and Public Utility Personal	4.90000	4.90000	4.90000	4.90000
<b>Paris</b>				
Residential/Agricultural Real	4.40895	4.41147	4.41439	4.31407
Commercial/Industrial and Public Utility Real	4.47648	4.47648	4.47648	4.46820
General Business and Public Utility Personal	5.90000	5.90000	5.90000	5.90000
<b>Randolph</b>				
Residential/Agricultural Real	7.48127	7.48069	7.48123	7.30710
Commercial/Industrial and Public Utility Real	7.40528	7.40110	7.37398	7.37398
General Business and Public Utility Personal	7.70000	7.70000	7.70000	7.70000
<b>Ravenna</b>				
Residential/Agricultural Real	9.28280	9.27127	9.23998	8.97674
Commercial/Industrial and Public Utility Real	9.33166	9.33929	9.29170	9.20645
General Business and Public Utility Personal	11.90000	11.90000	11.90000	11.90000
<b>Rootstown</b>				
Residential/Agricultural Real	7.38525	7.38786	7.36670	7.15003
Commercial/Industrial and Public Utility Real	7.58369	7.57641	7.41439	7.14491
General Business and Public Utility Personal	7.88000	7.88000	7.86000	7.85000

2008	2007	2006	2005	2004	2003
\$4.97913	\$4.96797	\$5.23112	\$5.23416	\$5.24340	\$5.72158
5.28329	5.20643	5.57137	5.57137	5.57137	5.71138
6.70000	6.70000	6.70000	6.70000	6.70000	6.70000
6.97706	6.95086	7.34077	7.34055	8.41262	9.17778
7.05549	7.04531	7.77355	7.77355	8.76515	9.08815
10.27000	10.27000	10.27000	10.27000	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
10.11420	10.91850	11.83463	9.83597	9.83503	9.34477
10.33972	11.18657	12.46437	11.28419	11.28419	10.70327
11.60000	12.60000	12.60000	12.30000	12.30000	12.30000
3.69776	3.69204	3.76257	3.76313	3.76323	3.91922
3.77614	3.80278	3.96812	3.96812	3.96812	4.02373
4.30000	4.30000	4.30000	4.30000	4.30000	4.30000
5.97102	5.96568	6.13212	6.13270	6.13627	6.64568
6.33197	6.23627	6.76085	6.76085	6.76085	6.97722
7.60000	7.60000	7.60000	7.60000	7.60000	7.60000
4.62856	4.61755	3.76435	3.76560	3.06591	3.22656
4.48755	4.44229	4.06052	4.06052	3.27219	3.50329
4.90000	4.90000	4.90000	4.90000	4.90000	4.90000
4.31373	4.29761	4.45868	5.83898	5.83841	6.35833
4.46820	4.46810	5.05486	6.70021	6.70021	6.92316
5.90000	5.90000	5.90000	7.90000	7.90000	7.90000
7.30484	7.28796	7.08318	7.08530	6.81105	7.50626
7.37398	7.37193	7.53048	7.53048	7.41368	7.62229
7.70000	7.70000	7.70000	7.70000	7.70000	7.70000
8.97395	8.94238	9.46951	9.47204	9.47751	10.12791
9.42728	9.40688	10.15370	10.15370	10.15370	10.45477
11.90000	11.90000	11.90000	11.90000	11.90000	11.90000
7.15624	7.11319	6.50586	7.14743	6.65936	6.99109
7.15118	7.13033	6.70368	7.30205	6.82442	6.99668
7.86000	7.84000	7.89000	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*

	2012	2011	2010	2009
<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	6.94452	6.94358	6.94432	6.81362
Commercial/Industrial and Public Utility Real	6.68487	6.68820	6.66879	6.67402
General Business and Public Utility Personal	7.00000	7.00000	7.00000	7.00000
<b>Windham</b>				
Residential/Agricultural Real	3.50000	3.50000	5.44530	5.31752
Commercial/Industrial and Public Utility Real	3.50000	3.50000	5.32305	5.14610
General Business and Public Utility Personal	3.50000	3.50000	5.50000	5.50000
<b>Special Districts</b>				
<b>Community Emergency Medical Service</b>				
Residential/Agricultural Real	2.56994	2.57178	2.57431	2.47764
Commercial/Industrial and Public Utility Real	2.51452	2.48179	2.45879	2.37495
General Business and Public Utility Personal	2.70000	2.70000	2.70000	2.70000
<b>Garrettsville Freedom Nelson Joint Fire</b>				
Residential/Agricultural Real	2.68305	2.68497	2.68762	2.58669
Commercial/Industrial and Public Utility Real	2.87897	2.84149	2.81517	2.71917
General Business and Public Utility Personal	3.20000	3.20000	3.20000	3.20000
<b>Mantua Shalersville Fire and Ambulance</b>				
Residential/Agricultural Real	7.65077	7.64616	7.62934	7.40571
Commercial/Industrial and Public Utility Real	7.76895	7.67422	7.34338	7.35218
General Business and Public Utility Personal	9.28000	9.28000	9.26000	9.23000
<b>General Health</b>				
Residential/Agricultural Real	0.07038	0.07037	0.07033	0.06720
Commercial/Industrial and Public Utility Real	0.11867	0.11751	0.11610	0.11717
General Business and Public Utility Personal	0.40000	0.40000	0.40000	0.40000
<b>Akron Summit Library</b>				
Residential/Agricultural Real	2.10000	2.10000	2.01696	1.99208
Commercial/Industrial and Public Utility Real	2.10000	2.09723	2.01992	1.97987
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.08000
<b>Stark County Library</b>				
Residential/Agricultural Real	1.00000	0.99986	1.00000	1.00000
Commercial/Industrial and Public Utility Real	1.00000	1.00000	1.00000	1.00000
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
<b>Reed Memorial Library</b>				
Residential/Agricultural Real	2.86623	1.36414	1.35994	1.29262
Commercial/Industrial and Public Utility Real	2.89433	1.38827	1.39861	1.39078
General Business and Public Utility Personal	3.11000	1.61000	1.61000	1.61000
<b>Stow Munroe Falls Library</b>				
Residential/Agricultural Real	2.00000	2.00000	0.92620	0.92633
Commercial/Industrial and Public Utility Real	2.00000	1.99590	0.84484	0.83688
General Business and Public Utility Personal	2.00000	2.00000	1.00000	1.00000

2008	2007	2006	2005	2004	2003
\$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	1.50000	1.50000	1.50000
6.40985	6.39024	7.27055	6.14579	6.15402	5.31890
6.31921	6.33497	7.48430	6.92023	6.88513	5.85157
7.00000	7.00000	7.60000	7.60000	7.60000	6.40000
5.31628	5.29696	5.50000	5.23367	4.96700	5.24007
5.14585	5.12579	5.50000	5.34871	5.19737	5.27126
5.50000	5.50000	5.50000	5.50000	5.50000	5.50000
2.47622	2.48059	2.70000	1.95187	1.95336	2.21364
2.36791	2.35006	2.70000	2.29295	2.26204	2.37356
2.70000	2.70000	2.70000	2.70000	2.70000	2.70000
2.58521	2.58976	2.81883	2.81782	2.81998	3.19573
2.71111	2.69067	3.09133	3.09133	3.04966	3.20000
3.20000	3.20000	3.20000	3.20000	3.20000	3.20000
7.42183	5.49837	5.96665	5.97885	6.01835	6.91822
7.35544	5.52347	6.24750	6.25750	6.29670	6.74787
9.23000	7.33000	7.43000	7.44000	7.48000	7.66000
0.06720	0.06708	0.07400	0.07405	0.07434	0.08333
0.11663	0.11556	0.12917	0.12885	0.12894	0.13280
0.40000	0.40000	0.40000	0.40000	0.40000	0.40000
1.95820	1.92059	1.93332	2.13584	0.78000	1.26331
2.02522	1.98961	1.99075	2.14000	0.78000	1.43458
2.07000	2.03000	2.04000	2.14000	0.78000	1.59000
0.90082	0.90066	0.97799	0.99027	0.00000	0.00000
0.91438	0.88940	0.99503	0.00000	0.00000	0.00000
1.00000	1.00000	1.00000	1.00000	0.00000	0.00000
1.29152	1.28516	1.43784	1.43821	1.43894	0.00000
1.43319	1.41311	1.55198	1.55198	1.55000	0.00000
1.61000	1.61000	1.61000	1.61000	1.61000	0.00000
0.92722	0.92858	0.93029	0.00000	0.00000	0.00000
0.93853	0.95354	0.96016	0.00000	0.00000	0.00000
1.00000	1.00000	1.00000	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*

	2012	2011	2010	2009
<b>Joint Vocational Schools</b>				
Mahoning JVS				
Residential/Agricultural Real	\$2.10000	\$2.00100	\$2.00000	\$2.00000
Commercial/Industrial and Public Utility Real	2.00000	2.01838	2.00330	2.00431
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.10000
Maplewood JVS				
Residential/Agricultural Real	2.99487	2.99120	2.99033	2.86158
Commercial/Industrial and Public Utility Real	3.29419	3.22390	3.22606	3.21072
General Business and Public Utility Personal	4.00000	4.00000	4.00000	4.00000
Portage Lakes JVS				
Residential/Agricultural Real	2.20361	2.03343	2.03055	2.02160
Commercial/Industrial and Public Utility Real	2.39300	2.06223	2.04987	2.00000
General Business and Public Utility Personal	4.35000	4.35000	4.35000	4.35000
<b>Schools</b>				
Aurora City				
Residential/Agricultural Real	42.43639	42.37708	42.24309	41.09108
Commercial/Industrial and Public Utility Real	44.12890	44.20470	42.88210	44.41248
General Business and Public Utility Personal	74.81000	74.77000	74.67000	74.51000
Crestwood Local				
Residential/Agricultural Real	24.43322	24.55438	24.54502	23.76597
Commercial/Industrial and Public Utility Real	25.01663	24.75812	24.19379	24.13537
General Business and Public Utility Personal	47.06000	47.20000	47.20000	47.13000
Field Local				
Residential/Agricultural Real	28.79961	28.73460	28.70255	27.47474
Commercial/Industrial and Public Utility Real	31.77810	31.55670	32.78781	32.73395
General Business and Public Utility Personal	54.46000	54.39000	54.34000	53.95000
Garfield Local				
Residential/Agricultural Real	28.78235	28.80140	28.83630	28.04653
Commercial/Industrial and Public Utility Real	31.81144	31.58448	31.32487	30.49966
General Business and Public Utility Personal	65.53000	65.54000	65.56000	65.34000
Kent City				
Residential/Agricultural Real	47.15515	47.45908	46.77681	44.73109
Commercial/Industrial and Public Utility Real	58.54432	58.55830	57.29116	56.54181
General Business and Public Utility Personal	102.57000	102.91000	102.32000	102.18000
Lake Local				
Residential/Agricultural Real	38.96412	38.88996	38.97966	37.65529
Commercial/Industrial and Public Utility Real	42.39335	41.93907	41.32785	40.62766
General Business and Public Utility Personal	71.50000	71.50000	71.50000	71.50000
Mogadore Local				
Residential/Agricultural Real	45.07624	34.78884	34.70010	34.23702
Commercial/Industrial and Public Utility Real	56.13158	41.25555	40.38737	40.25973
General Business and Public Utility Personal	83.29000	73.70000	73.64000	73.68000
Ravenna City				
Residential/Agricultural Real	35.83172	35.56896	35.62334	34.01058
Commercial/Industrial and Public Utility Real	39.34471	38.98832	39.36108	38.94486
General Business and Public Utility Personal	65.91000	65.69000	65.83000	65.59000

2008	2007	2006	2005	2004	2003
\$2.00000	\$2.00000	\$2.00000	\$2.00085	\$2.00387	\$2.00324
2.00781	2.00000	2.00000	2.04402	2.03781	2.03770
2.10000	2.10000	2.10000	2.10000	2.10000	2.10000
2.86014	2.85663	3.14500	3.15032	3.16353	3.56979
3.21442	3.19381	3.56005	3.55399	3.57348	3.67565
4.00000	4.00000	4.00000	4.00000	4.00000	4.00000
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
2.00000	2.00000	2.00000	2.02697	2.01813	2.00000
4.35000	4.35000	4.35000	4.35000	4.35000	4.35000
35.08285	33.72810	36.92725	35.94344	36.14177	34.76902
38.42087	37.14837	39.59912	38.58464	38.21599	35.65549
68.50000	68.51000	68.68000	68.68000	68.81000	68.96000
23.77930	23.75370	24.08714	24.12007	24.15775	26.01795
24.14637	24.37364	29.03271	29.06270	29.09944	30.51067
47.14000	55.87000	60.96000	60.99000	61.03000	61.37000
27.33132	27.46481	28.36384	28.51517	21.95039	23.61987
31.60126	31.58834	34.79679	34.94872	28.78765	29.77527
53.81000	53.91000	55.37000	55.51000	50.60000	50.60000
28.09003	28.16002	28.93453	29.10004	23.22004	24.28720
30.49897	30.44054	33.72408	33.89408	27.75219	29.12518
65.39000	65.46000	66.23000	66.40000	60.52000	60.95000
44.98186	44.87828	41.21967	41.23316	41.52854	44.37921
56.74621	56.37855	53.36298	53.16704	53.24024	52.64094
102.46000	102.42000	95.78000	95.77000	96.01000	94.48000
37.45130	37.23523	28.82001	29.77051	30.60122	34.80458
39.54825	40.00462	33.55519	0.00000	0.00000	0.00000
71.30000	71.00000	60.00000	60.60000	60.60000	62.80000
33.68551	31.03013	34.10707	34.46311	28.56992	29.31749
41.29364	38.55935	41.42167	41.79833	35.79931	37.83324
73.54000	70.90000	73.37000	73.37000	67.50000	67.50000
33.95814	33.65829	32.42187	26.55830	26.56949	29.18112
39.86908	39.24739	38.02212	32.67271	32.63691	33.72213
65.56000	65.39000	61.04000	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*

	2012	2011	2010	2009
<b>Rootstown Local</b>				
Residential/Agricultural Real	\$35.02595	\$29.12563	\$29.11132	\$28.09104
Commercial/Industrial and Public Utility Real	39.89465	33.82628	32.83540	31.41871
General Business and Public Utility Personal	68.48000	62.57000	62.56000	62.31000
<b>Southeast Local</b>				
Residential/Agricultural Real	31.67277	31.93428	31.86549	31.01717
Commercial/Industrial and Public Utility Real	31.29948	31.53335	31.35650	31.11007
General Business and Public Utility Personal	39.37000	39.63000	39.56000	39.31000
<b>Springfield Local</b>				
Residential/Agricultural Real	39.14334	36.11777	30.69582	30.60883
Commercial/Industrial and Public Utility Real	43.87421	38.86889	33.46964	32.52752
General Business and Public Utility Personal	55.29000	53.53000	48.13000	48.09000
<b>Stow City</b>				
Residential/Agricultural Real	42.20207	32.78916	32.87002	32.97002
Commercial/Industrial and Public Utility Real	43.01648	32.88359	33.01515	32.97002
General Business and Public Utility Personal	53.24000	45.05000	45.15000	45.25000
<b>Streetsboro City</b>				
Residential/Agricultural Real	35.65932	35.65495	33.03092	30.34505
Commercial/Industrial and Public Utility Real	38.20928	37.77131	34.94489	33.22273
General Business and Public Utility Personal	63.37000	63.36000	60.67000	59.04000
<b>Tallmadge City</b>				
Residential/Agricultural Real	46.08351	42.52232	42.51067	35.51776
Commercial/Industrial and Public Utility Real	56.40952	49.08302	49.07120	41.75168
General Business and Public Utility Personal	72.80000	71.56000	71.57000	64.63000
<b>Waterloo Local</b>				
Residential/Agricultural Real	26.48686	26.04638	26.04104	26.42052
Commercial/Industrial and Public Utility Real	30.06351	29.59376	29.57227	30.45533
General Business and Public Utility Personal	54.57000	54.13000	54.13000	55.04000
<b>West Branch Local</b>				
Residential/Agricultural Real	23.21590	23.08321	23.08462	23.08421
Commercial/Industrial and Public Utility Real	23.39298	23.12249	23.12943	23.12947
General Business and Public Utility Personal	33.20000	33.20000	33.20000	33.20000
<b>Windham Exempted Village</b>				
Residential/Agricultural Real	32.75179	32.48520	32.14960	31.02047
Commercial/Industrial and Public Utility Real	33.46096	32.04940	31.63701	31.04724
General Business and Public Utility Personal	52.23000	51.99000	51.86000	51.46000

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.



2008	2007	2006	2005	2004	2003
\$28.08691	\$28.10106	\$29.17455	\$23.39163	\$23.51755	\$25.44895
31.41192	31.50810	33.76420	27.67581	27.53751	28.74765
62.32000	62.42000	62.94000	57.15000	57.18000	57.32000
31.06277	30.95043	23.09445	23.60269	23.67610	26.21422
31.16341	30.98611	23.13515	27.45908	27.51908	28.88942
39.37000	39.36000	38.34000	46.13000	46.19000	46.61000
30.09277	29.07337	30.46412	30.57497	29.54674	30.82767
33.64185	32.68085	33.97758	34.73424	33.57600	34.67535
47.85000	46.83000	48.22000	48.29000	47.26000	48.54000
33.65002	32.68001	33.79001	34.94001	34.99138	35.38001
33.65023	32.68002	33.79001	35.04116	35.18471	35.38001
45.93000	45.62000	46.73000	47.88000	47.93000	48.32000
31.14891	29.55426	33.18610	32.66604	33.95909	32.08003
33.93862	31.95608	35.64463	34.87739	36.19713	32.17418
59.80000	57.93000	58.89000	58.23000	59.15000	55.12000
35.20003	34.89406	35.30861	37.13457	32.50025	32.55967
40.48651	41.04684	41.52397	0.00000	0.00000	0.00000
64.46000	64.07000	64.42000	64.42000	59.73000	59.73000
26.40259	26.47553	27.26146	27.33161	27.39179	31.80095
30.44533	30.58849	32.63139	32.70139	32.72335	36.40621
55.03000	55.19000	55.94000	56.01000	56.07000	59.71000
23.58549	23.85045	24.25306	24.30971	24.38509	24.39784
23.63021	23.87963	24.28457	24.32928	24.34974	24.35066
33.70000	33.95000	34.35000	34.35000	34.35000	34.35000
30.76952	30.33902	31.52681	25.75512	25.83142	26.62572
30.80484	30.34972	32.86713	27.10713	27.18665	28.68937
51.22000	50.96000	52.09000	46.33000	46.41000	47.16000

**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
2012	\$27,330,390	\$26,476,667	96.88 %	\$1,077,264	\$27,553,931
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

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
100.82 %	\$1,994,149	7.30 %
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

**Portage County, Ohio**  
*Principal Real Property Taxpayers*  
 2012 and 2003

Taxpayer	2012	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
CPG Partners	\$7,525,780	0.23%
Pebblebrook Associates	6,785,870	0.21
AERC Barrington, Inc.	6,058,360	0.19
Cedar Fair LP	5,839,230	0.17
Campus Pointe Associates	5,104,650	0.16
Shady Lake Apartments	4,998,210	0.15
Settlers Landing at Greentree, LLC	4,713,400	0.14
Step 2 Real Estate Company	4,476,160	0.14
Company LTD Automated Packing	4,168,820	0.13
Wal-Mart Stores East LP	4,113,640	0.13
<b>Total</b>	<b>\$53,784,120</b>	<b>1.65%</b>
<b>Total Real Assessed Valuation</b>	<b>\$3,259,869,850</b>	

Taxpayer	2003	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Chelsea GCA Realty	\$7,024,330	0.29%
AERC Barrington, Inc.	5,810,000	0.24
Portage County Board of Funtime, Inc.	5,517,350	0.23
Metropolitan Life	4,003,730	0.16
Heritage Capital Corporation	3,912,380	0.16
Norton Brothers Holding	3,718,270	0.15
Barrington Golf Club, Incorporated	3,042,960	0.13
Hawthorn of Aurora	2,485,390	0.10
Lakes of Aurora	2,371,880	0.10
Cedar Fair LP	2,200,050	0.09
<b>Total</b>	<b>\$40,086,340</b>	<b>1.65%</b>
<b>Total Real Assessed Valuation</b>	<b>\$2,426,727,548</b>	

Source: Portage County Auditor

**Portage County, Ohio**  
*Principal Public Utility Property Taxpayers*  
 2012 and 2003

Taxpayer	2012	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$58,976,400	70.76%
American Transmission	11,219,970	13.46
East Ohio Gas Company	9,907,690	11.89
Total	<u>\$80,104,060</u>	<u>96.11%</u>
Total Public Utility Assessed Valuation	<u>\$83,346,320</u>	
	2003	
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$40,778,030	37.37%
American Transmission	14,809,430	13.57
Ohio Bell Telephone Company	14,762,900	13.53
Total	<u>\$70,350,360</u>	<u>64.47%</u>
Total Public Utility Assessed Valuation	<u>\$109,115,840</u>	

Source: Portage County Auditor

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

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>Admissions (1)</b>										
Internal Medicine	0	0	0	0	4,550	4,719	4,691	3,379	3,429	3,126
General Surgery	0	0	0	0	596	618	614	724	701	804
Pulmonary Medicine	0	0	0	0	17	18	18	248	242	275
Urology	0	0	0	0	43	45	45	63	43	39
Oncology	0	0	0	0	228	237	236	288	184	147
Other	0	0	0	0	45	47	47	22	19	21
Gastroenterology	0	0	0	0	20	21	21	39	46	35
Neurology	0	0	0	0	4	4	4	20	55	82
Cardiovascular Surgery	0	0	0	0	211	219	218	150	144	166
Otolaryngology	0	0	0	0	5	5	5	18	42	43
Cardiology	0	0	0	0	244	253	251	368	351	329
Pediatrics	0	0	0	0	689	715	711	748	635	664
Orthopedics	0	0	0	0	298	309	307	280	287	321
OB/GYN	0	0	0	0	998	1,035	1,029	957	883	915
Family Practice	0	0	0	0	1,430	1,483	1,473	2,222	1,941	2,039
<b>Total Admissions</b>	<b>0</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>Discharges (2)</b>										
Medical/Surgical	6,262	6,153	7,452	6,844	7,167	7,337	0	0	0	0
Critical Care	362	1,320	384	346	321	350	0	0	0	0
Obstetrics	751	809	846	943	968	1,027	0	0	0	0
Newborn	697	729	749	786	769	848	0	0	0	0
<b>Total Number of Patient Days</b>	<b>8,072</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>Number of Patient Days</b>										
Medical/Surgical	28,069	27,934	28,030	26,956	29,343	30,516	29,989	28,483	28,081	27,987
Critical Care	1,014	3,696	960	865	4,037	3,941	3,720	3,955	3,421	3,572
Pediatrics	0	0	0	0	0	0	0	202	247	337
Obstetrics	1,727	1,780	1,861	1,980	2,127	2,339	2,149	2,188	1,887	1,880
Newborn	1,464	1,458	1,498	1,493	1,576	1,774	1,483	1,284	1,260	1,432
<b>Total Number of Patient Days</b>	<b>32,274</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>Average Length of Patient Stay</b>										
Medical/Surgical	4.2	4.4	3.7	3.7	5.2	5.2	4.9	4.7	4.9	5.0
Critical Care	2.8	2.8	2.5	2.5	2.4	2.4	2.2	2.4	2.0	2.1
Pediatrics	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.7	1.8	1.8
Obstetrics	2.3	2.2	2.2	2.1	2.3	2.3	2.3	2.3	2.3	2.3
Newborn	2.1	2.0	2.0	1.9	2.1	2.1	2.1	2.1	2.2	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*  
 2012 and 2005 (1)

2012		
Hospital Payer	Charges for Services	Percentage of Total Hospital Charges for Services
Medicare	\$45,386,220	33.00 %
Medical Mutual	19,254,760	14.00
Medicaid	8,252,040	6.00
Total	<u>\$72,893,020</u>	<u>53.00 %</u>
Total Hospital Charges for Services	<u>\$137,534,000</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
2012	161,419	\$9,408,625,584	\$14,510,842	0.15%	\$89.90
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

(1) Includes only general obligation bonds.

Source: 2010 - 2012 The 2010 US Census  
 2003 - 2009 The 2000 US Census

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*

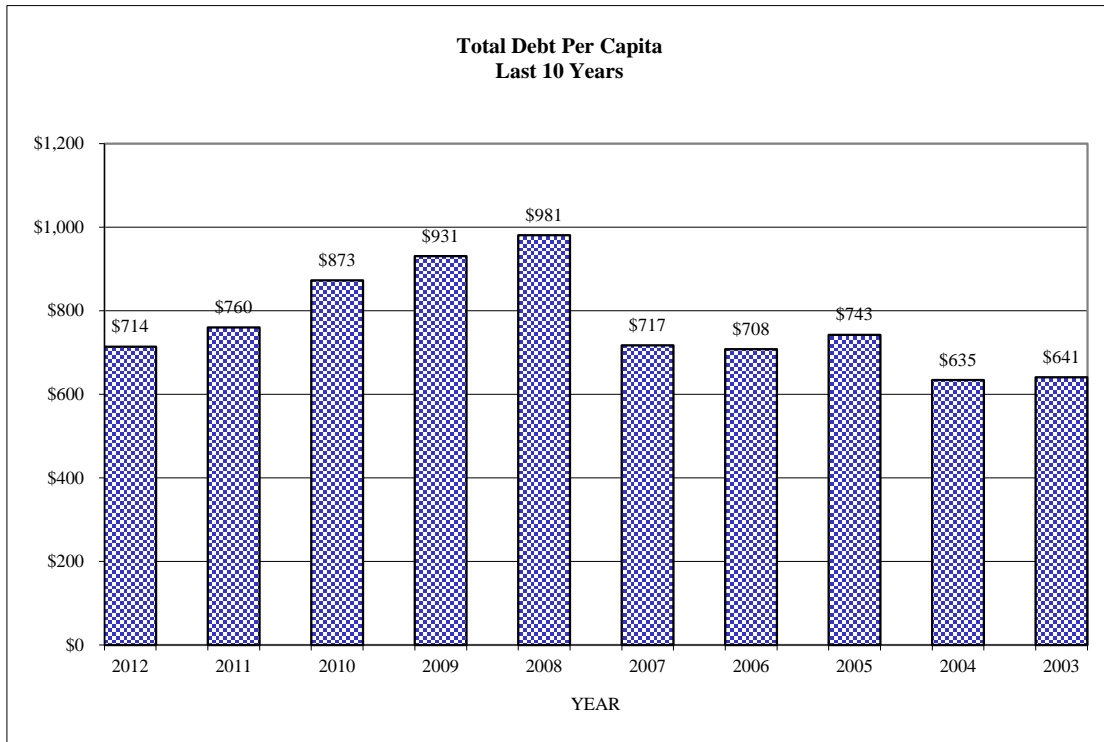
Year	Governmental Activities				
	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	OWDA Loans	OPWC Loans
2012	\$14,510,842	\$661,495	\$356,586	\$5,614,814	\$827,705
2011	15,761,668	750,774	396,477	6,351,273	924,390
2010	16,631,014	922,074	434,923	7,065,408	853,204
2009	13,067,522	994,885	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

(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	\$21,764,244	\$6,457,778	\$65,086,000	\$115,279,464	2.90 %	\$714
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



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

	2012		2011	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year	\$3,343,216,170	\$3,343,216,170	\$3,350,875,070	\$3,350,875,070
Debt Limitation	82,080,404	33,432,162	82,271,877	33,508,751
Total Outstanding Debt:				
General Obligation Bonds	14,156,714	14,156,714	15,357,945	15,357,945
Special Assessment Bonds	652,439	652,439	740,601	740,601
Intergovernmental Loans	6,457,778	6,457,778	6,992,607	6,992,607
Revenue Bonds	21,456,444	21,456,444	23,085,920	23,085,920
Long-Term Debt-Enterprise	65,086,000	65,086,000	68,121,000	68,121,000
OWDA Loans	5,971,400	5,971,400	6,747,750	6,747,750
OPWC Loans	827,705	827,705	924,390	924,390
ORDC Loans	0	0	0	0
Notes	0	0	0	0
Total	<u>114,608,480</u>	<u>114,608,480</u>	<u>121,970,213</u>	<u>121,970,213</u>
Exemptions:				
Intergovernmental Loans	6,457,778	6,457,778	6,992,607	6,992,607
Revenue Bonds	21,456,444	21,456,444	23,085,920	23,085,920
Long-Term Debt-Enterprise	65,086,000	65,086,000	68,121,000	68,121,000
General Obligation Bonds - Jail Construction	0	0	0	0
Special Assessment Bonds	652,439	652,439	740,601	740,601
OWDA Loans	5,971,400	5,971,400	6,747,750	6,747,750
OPWC Loans	827,705	827,705	924,390	924,390
ORDC Loans	0	0	0	0
Enterprise Fund Notes	0	0	0	0
Amount Available in Debt Service Fund	206,940	206,940	155,255	155,255
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>100,658,706</u>	<u>100,658,706</u>	<u>106,767,523</u>	<u>106,767,523</u>
Net Debt	<u>13,949,774</u>	<u>13,949,774</u>	<u>15,202,690</u>	<u>15,202,690</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$68,130,630</u>	<u>\$19,482,388</u>	<u>\$67,069,187</u>	<u>\$18,306,061</u>
Legal Debt Margin as a Percentage of the Debt Limit	83.00%	58.27%	81.52%	54.63%
(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		76,080,404		76,271,877
		<u>\$82,080,404</u>		<u>\$82,271,877</u>

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

Source: Portage County Auditor

2010		2009		2008	
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)
\$3,357,103,065	\$3,357,103,065	\$3,436,814,690	\$3,436,814,690	\$3,461,540,168	\$3,461,540,168
82,427,577	33,571,031	84,420,367	34,368,147	85,038,504	34,615,402
16,631,014	16,631,014	13,067,522	13,067,522	13,981,721	13,981,721
922,074	922,074	994,885	994,885	1,072,358	1,072,358
7,505,726	7,505,726	8,014,227	8,014,227	8,486,130	8,486,130
24,070,007	24,070,007	23,148,520	23,148,520	23,196,991	23,196,991
83,473,000	83,473,000	87,198,000	87,198,000	92,482,000	92,482,000
7,500,331	7,500,331	8,229,902	8,229,902	8,938,509	8,938,509
853,204	853,204	914,061	914,061	955,058	955,058
0	0	16,366	16,366	32,484	32,484
1,550,000	1,550,000	6,200,000	6,200,000	8,300,000	8,300,000
142,505,356	142,505,356	147,783,483	147,783,483	157,445,251	157,445,251
7,505,726	7,505,726	8,014,227	8,014,227	8,486,130	8,486,130
24,070,007	24,070,007	23,148,520	23,148,520	23,196,991	23,196,991
83,473,000	83,473,000	87,198,000	87,198,000	92,482,000	92,482,000
0	0	0	0	0	0
922,074	922,074	994,885	994,885	1,072,358	1,072,358
7,500,331	7,500,331	8,229,902	8,229,902	8,938,509	8,938,509
853,204	853,204	914,061	914,061	955,058	955,058
0	0	16,366	16,366	32,484	32,484
1,550,000	1,550,000	1,950,000	1,950,000	4,050,000	4,050,000
363,985	363,985	302,473	302,473	283,197	283,197
0	0	0	0	0	0
126,238,327	126,238,327	130,768,434	130,768,434	139,496,727	139,496,727
16,267,029	16,267,029	17,015,049	17,015,049	17,948,524	17,948,524
<u>\$66,160,548</u>	<u>\$17,304,002</u>	<u>\$67,405,318</u>	<u>\$17,353,098</u>	<u>\$67,089,980</u>	<u>\$16,666,878</u>
80.27%	51.54%	79.84%	50.49%	78.89%	48.15%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	76,427,577		78,420,367		79,038,504
	<u>\$82,427,577</u>		<u>\$84,420,367</u>		<u>\$85,038,504</u>

(continued)

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

	2007		2006	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year	\$3,453,773,411	\$3,453,773,411	\$3,190,212,274	\$3,190,212,274
Debt Limitation	84,844,335	34,537,734	78,255,307	31,902,123
Total Outstanding Debt:				
General Obligation Bonds	14,857,624	14,857,624	15,673,928	15,673,928
Special Assessment Bonds	1,145,130	1,145,130	1,158,086	1,158,086
Intergovernmental Loans	8,937,784	8,937,784	9,370,491	9,370,491
Revenue Bonds	24,430,380	24,430,380	18,570,529	18,570,529
Long-Term Debt	49,157,000	49,157,000	47,373,000	47,373,000
OWDA Loans	9,482,423	9,482,423	10,222,241	10,222,241
OPWC Loans	985,411	985,411	988,100	988,100
ORDC Loans	59,573	59,573	79,944	79,944
Notes	6,700,000	6,700,000	9,855,000	9,855,000
Total	115,755,325	115,755,325	113,291,319	113,291,319
Exemptions:				
Intergovernmental Loans	8,937,784	8,937,784	9,370,491	9,370,491
Revenue Bonds	24,430,380	24,430,380	18,570,529	18,570,529
Long-Term Debt-Enterprise	49,157,000	49,157,000	47,373,000	47,373,000
General Obligation Bonds - Jail Construction	0	0	0	0
Special Assessment Bonds	1,145,130	1,145,130	1,158,086	1,158,086
OWDA Loans	9,482,423	9,482,423	10,222,241	10,222,241
OPWC Loans	985,411	985,411	988,100	988,100
ORDC Loans	59,573	59,573	79,944	79,944
Enterprise Fund Notes	2,370,000	2,370,000	8,575,000	8,575,000
Amount Available in Debt Service Fund	296,930	296,930	258,814	258,814
Total	96,864,631	96,864,631	96,596,205	96,596,205
Net Debt	18,890,694	18,890,694	16,695,114	16,695,114
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$65,953,641	\$15,647,040	\$61,560,193	\$15,207,009
Legal Debt Margin as a Percentage of the Debt Limit	77.73%	45.30%	78.67%	47.67%
(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		78,844,335		72,255,307
		\$84,844,335		\$78,255,307

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

(continued)

Source: Portage County Auditor

2005		2004		2003	
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)
\$3,188,205,980	\$3,188,205,980	\$3,096,410,931	\$3,096,410,931	\$2,802,470,305	\$2,802,470,305
78,205,150	31,882,060	75,910,273	30,964,109	68,561,758	28,024,703
16,454,224	16,454,224	17,204,222	17,204,222	17,125,902	17,125,902
1,227,294	1,227,294	1,295,475	1,295,475	1,298,057	1,298,057
9,785,509	9,785,509	1,555,223	1,555,223	0	0
19,513,513	19,513,513	22,506,105	22,506,105	20,329,767	20,329,767
48,930,000	48,930,000	37,837,418	37,837,418	40,728,586	40,728,586
10,961,527	10,961,527	11,757,869	11,757,869	13,660,522	13,660,522
641,287	641,287	764,723	764,723	907,159	907,159
99,693	99,693	0	0	0	0
11,115,000	11,115,000	4,725,000	4,725,000	6,597,000	6,597,000
118,728,047	118,728,047	97,646,035	97,646,035	100,646,993	100,646,993
9,785,509	9,785,509	1,555,223	1,555,223	0	0
19,513,513	19,513,513	22,506,105	22,506,105	20,329,767	20,329,767
48,930,000	48,930,000	37,837,418	37,837,418	40,728,586	40,728,586
0	0	0	0	0	0
1,227,294	1,227,294	1,295,475	1,295,475	1,298,057	1,298,057
10,961,527	10,961,527	11,757,869	11,757,869	13,660,522	13,660,522
641,287	641,287	764,723	764,723	907,159	907,159
99,693	99,693	0	0	0	0
9,440,000	9,440,000	2,936,500	2,936,500	3,523,000	3,523,000
68,446	68,446	123,337	123,337	124,553	124,553
100,667,269	100,667,269	78,776,650	78,776,650	80,571,644	80,571,644
18,060,778	18,060,778	18,869,385	18,869,385	20,075,349	20,075,349
<u>\$60,144,372</u>	<u>\$13,821,282</u>	<u>\$57,040,888</u>	<u>\$12,094,724</u>	<u>\$48,486,409</u>	<u>\$7,949,354</u>
76.91%	43.35%	75.14%	39.06%	70.72%	28.37%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>72,205,150</u>		<u>69,910,273</u>		<u>62,561,758</u>
	<u>\$78,205,150</u>		<u>\$75,910,273</u>		<u>\$68,561,758</u>

**Portage County, Ohio**  
*Computation of Direct and Overlapping Governmental Activities Debt*  
*December 31, 2012*

Political Subdivision	General Obligation Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
<b>Direct - Portage County</b>			
General Obligation Bonds	\$14,510,842	100.00%	\$14,510,842
Special Assessment Bonds	661,495	100.00	661,495
OWDA Loans	356,586	100.00	356,586
<i>Total Direct - Portage County</i>	<u>15,528,923</u>	<u>100.00</u>	<u>15,528,923</u>
<b>Overlapping</b>			
Townships Wholly Within County	955,000	100.00	955,000
Cities Wholly Within the County	27,056,500	100.00	27,056,500
Villages Wholly Within the County	864,908	100.00	864,908
Schools Wholly Within the County	97,439,466	100.00	97,439,466
Tallmadge City	10,785,000	3.53	380,711
Mogadore Village	625,000	26.60	166,250
Aurora City School District	22,660,996	98.26	22,266,695
Stow-Munroe Falls City School District	2,635,000	0.38	10,013
Tallmadge City School District	25,605,000	1.65	422,483
Lake Local School District	19,249,949	0.22	42,350
Mogadore Local School District	8,529,997	32.85	2,802,104
West Branch Local School District	7,026,373	1.13	79,398
Akron-Summit Library District	39,065,000	0.53	207,045
Mantua-Shalersville Fire and Ambulance	2,320,000	100.00	2,320,000
<i>Total Overlapping</i>	<u>264,818,189</u>		<u>155,012,922</u>
<i>Totals</i>	<u>\$280,347,112</u>		<u>\$170,541,845</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, 2012.

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	
2012	\$6,196,331	\$5,693,776	\$502,555	\$343,000	\$225,498	\$568,498	0.88
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

\* 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	
2012	\$3,491,340	\$3,133,307	\$358,033	\$70,230	\$7,642	\$77,872	4.60
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

\* 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	
2012	\$8,285,454	\$2,778,856	\$5,506,598	\$678,006	\$427,671	\$1,105,677	4.98
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

\* 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	
2012	\$4,294,066	\$2,278,434	\$2,015,632	\$699,624	\$207,558	\$907,182	2.22
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

\* 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	
2012	\$4,277,808	\$2,062,215	\$2,215,593	\$671,760	\$175,273	\$847,033	2.62
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

\*\* 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	
2012	\$143,279,000	\$135,329,000	\$7,950,000	\$43,715,000	\$2,465,000	\$46,180,000	0.17
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

\* 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 Nine Years Ago*

<b>2012</b>		
Employer	Employees	Percentage of Total County Employment
Kent State University	3,150	3.68%
Robinson Memorial Hospital	1,537	1.80
Portage County	1,102	1.29
GE Lighting Incorporated	600	0.70
Kent City Schools	585	0.68
Step II Corporation	500	0.58
Ravenna City Schools	499	0.58
St. Gobain Performance Plastics	475	0.55
McMaster-Carr Supply Company	453	0.53
Northeast Ohio Medical University	400	0.48
<b>Total</b>	<b>9,301</b>	<b>10.87%</b>
<b>Total Employment within the County</b>	<b>85,600</b>	

<b>2003</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

**Portage County, Ohio**  
*Demographic and Economic Statistics*  
*Last Ten Years*

Year	Population (1)	Total Personal Income (2)	Personal Income Per Capita (1)	Population Density (1) (Persons per Square Mile)	Employed (3)	Unemployed (3)
2012	161,419	\$3,969,938,886	24,594	320.3	85,600	5,600
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

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)	
	6.2%	6.6%	7.6%	\$13,890,150	\$3,258,000	\$17,148,150	\$1,629,000,000
	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

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

Function/Program	2012	2011	2010	2009
<b><i>Governmental Activities</i></b>				
<b>General Government</b>				
Legislative and Executive				
County Offices	102	92	104	118
Certificate of Title	7	7	9	22
Real Estate Assessment	8	8	8	8
Judicial				
County Offices	127	126	128	127
Computer Legal Research	0	0	0	0
Prosecutors Grants	0	0	0	0
<b>Public Safety</b>				
County Offices	193	158	205	200
Probation Services	0	0	0	10
Kids in Treatment	0	0	0	0
Hazmat Operations	3	3	4	4
<b>Public Works</b>				
County Offices	3	3	3	4
Motor Vehicle and Gas Tax	61	56	60	62
<b>Health</b>				
Mental Health and Recovery Board	5	6	6	6
Developmental Disabilities	222	219	215	219
Dog and Kennel	6	5	6	7
Child Health Services	0	0	0	0
Women, Infants and Children	18	16	23	22
<b>Human Services</b>				
County Offices	11	7	13	17
Public Assistance	163	152	167	170
Child Support Administration	0	0	0	0
Central Purchasing	16	12	8	9
Health Benefits	2	2	2	2
Workers Compensation Retro Rating Plan	2	1	1	1
<b><i>Business-Type Activities</i></b>				
Solid Waste	31	30	37	43
Nursing Home	78	97	91	97
Portage County Sewer	23	19	23	23
Portage County Water	8	8	10	15
Streetsboro Sewer	13	13	17	13
Robinson Memorial Hospital	1,282	1,282	1,282	1,282
<b>Totals</b>	<u>2,384</u>	<u>2,322</u>	<u>2,422</u>	<u>2,481</u>

Source: Portage County Auditor and Robinson Memorial Hospital

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

2008	2007	2006	2005	2004	2003
123	192	167	162	153	130
10	10	10	9	9	9
8	10	10	8	9	11
127	123	111	116	123	128
1	1	2	1	1	0
5	5	5	5	5	6
200	201	180	179	197	176
9	10	10	9	8	6
4	9	9	8	12	11
4	1	2	4	4	1
8	19	14	13	13	11
63	62	61	63	86	69
7	7	8	8	7	6
224	213	250	241	284	272
4	3	4	3	4	4
6	7	7	8	10	6
22	22	22	20	21	17
7	7	7	7	9	5
180	155	139	126	135	118
29	29	34	40	40	33
8	8	9	7	11	9
2	2	1	1	2	1
1	1	1	1	0	1
44	47	47	48	48	40
97	93	93	94	120	97
23	33	32	32	51	20
12	5	5	5	n/a	12
16	10	11	12	n/a	14
1,282	1,282	1,244	1,239	1,223	1,216
2,526	2,567	2,495	2,469	2,585	2,429

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

Function/Program	2012	2011	2010	2009
<b><i>Governmental Activities</i></b>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	108,154	103,230	110,446	108,706
Voter Turnout in November	76,776	50,548	50,755	45,113
Percentage of Voter Turnout	70.99%	48.97%	45.95%	41.50%
Recorder				
Deeds Issued	4,192	3,516	3,496	3,819
Mortgages Issued	6,058	4,923	5,280	5,733
Judicial				
Kent and Ravenna Municipal Courts				
Cases Filed	33,822	33,354	34,279	35,511
Cases Disposed	37,514	37,505	37,902	39,167
DUI Misdemeanors Filed	1,332	1,237	1,217	1,517
Domestic Violence Misdemeanors Filed	398	384	423	387
Common Pleas Courts Cases				
Civil	1,514	1,644	1,955	1,989
Criminal	894	829	886	755
Domestic	976	1,048	1,213	1,257
Felony Indictments	893	827	784	784
Health				
Dog and Kennel				
Dogs Licensed	28,363	27,463	24,800	22,320
Number of Penalties Assessed	5,358	4,627	3,844	2,915
Kennels	255	277	276	266
Number of Kennel Penalties Assessed	9	11	22	11
<b><i>Business-Type Activities</i></b>				
Portage County Sewer				
Number of Customers	8,852	8,731	8,684	8,599
Number of Units	11,377	11,269	11,108	11,024
Portage County Water				
Number of Customers	1,169	1,151	1,131	1,110
Streetsboro Sewer				
Number of Customers	4,534	4,491	4,452	4,389
Number of Units	6,251	6,204	6,167	6,107
Robinson Memorial Hospital				
Number of Beds	285	285	285	285

Source: Portage County Auditor

2008	2007	2006	2005	2004	2003
109,626	99,305	103,718	100,190	109,565	97,330
78,402	27,485	56,433	46,089	77,637	34,761
71.52%	27.68%	54.41%	46.00%	70.86%	35.71%
4,230	5,065	5,942	6,317	6,120	5,985
5,667	8,383	10,407	11,635	12,104	17,031
36,860	36,324	36,634	37,988	36,566	48,301
39,241	40,070	40,650	42,623	41,428	50,899
1,508	1,446	1,722	1,641	1,801	2,074
374	415	448	462	487	610
2,051	1,844	1,641	1,548	1,432	1,379
776	692	759	745	582	584
1,260	3,144	2,375	1,466	1,563	1,039
769	692	759	745	583	584
20,323	20,053	19,444	18,094	18,594	19,244
1,650	1,920	1,832	1,056	796	816
279	248	231	248	242	267
8	12	8	10	3	7
8,462	8,332	8,053	7,815	7,621	7,339
10,818	10,171	12,518	11,894	11,846	11,731
1,078	911	838	727	617	347
4,326	4,253	4,075	3,921	3,752	3,622
6,038	5,956	8,407	7,754	7,225	6,832
285	285	285	285	285	285

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

	2012	2011	2010	2009
<b><i>Governmental Activities</i></b>				
General Government				
Legislative and Executive				
County Offices' Vehicles	19	19	19	21
Real Estate Assessment's Vehicles	1	1	2	2
Delinquent Real Estate Tax				
Assessment Collections' Vehicles	1	1	1	1
Judicial				
County Offices' Vehicles	8	8	11	11
Public Safety				
County Offices' Vehicles	61	48	51	51
Probation Services' Vehicles	2	2	4	4
Hazmat Operations' Vehicles	11	11	11	11
Public Works				
County Engineer's Vehicles	61	60	61	59
Health				
Mental Retardation and				
Developmental Disabilities' Vehicles	50	59	57	54
Dog and Kennel Vehicles	4	3	3	1
Human Services				
County Offices' Vehicles	3	2	2	2
Public Assistance's Vehicles	8	8	10	10
Central Purchasing's Vehicles	5	5	7	7
<b><i>Business-Type Activities</i></b>				
Nursing Home's Vehicles	0	0	0	0
Sanitary Engineer's Vehicles	38	41	40	41
Solid Waste's Vehicles	25	23	24	24

Source: Portage County Auditor

2008	2007	2006	2005	2004	2003
30	99	99	100	94	91
2	2	2	2	2	2
1	1	1	1	1	1
10	8	8	8	8	8
52	50	60	42	42	37
8	4	4	4	4	4
11	10	10	10	0	0
57	33	33	28	28	22
54	66	66	62	62	60
2	3	3	3	2	2
2	2	2	2	2	2
10	18	18	12	12	8
3	4	4	2	2	2
0	2	2	2	2	2
42	54	54	39	34	30
21	20	20	20	17	16

**Portage County, Ohio**

*Miscellaneous Statistics*

*December 31, 2012*

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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  
JULY 30, 2013