



**FINANCIAL CONDITION  
PORTAGE COUNTY**

**SINGLE AUDIT  
COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 1999**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



**PORTAGE COUNTY  
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**Portage County, Ohio**  
**Schedule of Federal Awards Expenditures**  
**For the Year Ended December 31, 1999**

<b>Federal Grantor/ Pass Through Grantor Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Disbursements</b>
<b>U. S. Department of Agricultural</b>			
<i>Passed Through Ohio Department of Education:</i>			
Nutrition Cluster:			
National School Lunch Program (MRDD)	69781	10.555	\$11,285
<i>Passed Through Ohio Department of Health:</i>			
Special Supplement Nutrition Program for Woman, Infants, and Children (WIC)	67-1-04-F-C1-389	10.557	814,472
Rural Development - Community Facilities - Loan & Grants	None	10.766	4,844
<b>Total U. S. Department of Agriculture - Nutrition cluster</b>			<b>830,601</b>
<b>U.S. Department of Housing and Urban Development (HUD)</b>			
<i>Passed Through Ohio Department of Development:</i>			
Community Development Block Grant (CDBG)		14.228	
CDBG County Formula Grant	BF960621		20,249
Drug Abuse Resistance Education (DARE) Grant	None		30,299
97 County Formula Grant BW970621	BF970621		117,584
98 County Formula Grant BW980621	BF980621		122,782
CDBG Microen Program	BM980621		31,100
CDBG Microen Program	BM970621		8,900
New Milford Sewer BW96-621	BW960621		84
			330,998
HOME Investment Partnerships Program		14.239	
1999 CHIP BC99062-2	BC99062-2		72,000
1997 CHIP BC970621	BC976021		59,372
1997 CHIP BC970622	BC970622		233,071
			364,443
<b>Total U.S. Department of Housing and Urban Development</b>			<b>695,441</b>
<b>U.S. Department of Justice</b>			
<i>Passed Through Ohio Governor's Office of Criminal Justice Services</i>			
School Safety First	98JB011A050	16.523	18,379
Catholic Charities Fast Track	98JJIN40475	16.540	29,500
		16.575	
Portage County Prosecutor Victim Assistance	99VAGENE122		24,174
Portage County Prosecutor Victim Assistance	99SAGENE122		17,523
Portage County Prosecutor Victim Assistance	98VAGENE122		20,942
			62,639
Bryne Formula Grant Program		16.579	
Offender Treatment Drug Control & System Improvement Act	97DGF027102		5,062
Alternative to Detention	98DGF027115		6,364
Multi Jurisdictional Drug Grant	99DGE037093		51,131
			62,557

**Portage County, Ohio**  
**Schedule of Federal Awards Expenditures**  
**For the Year Ended December 31, 1999**

<b>Federal Grantor/ Pass Through Grantor Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Disbursements</b>
<i>(Continued)</i>			
Violence Against Women Act Title IV Community Oriented Policing Services (COPS) COPS Ahead Grant	97WFVA18222  95CCWX-0275	16.588  16.710	40,558  <u>130,946</u>
<b>Total U. S. Department of Justice</b>			<b><u>344,579</u></b>
<b><u>U.S. Department of Transportation</u></b>			
<i>Passed Through Ohio Department of Highway Safety</i>			
State and Community Highway Safety Seat Belt Selective Traffic Enforcement Program (STEP) Grant	None 0653.0	20.600	1,500 <u>10,325</u> 11,825
<i>Passed Through Ohio Department of Transportation</i>			
Interagency Hazardous Materials Public Sector Training and Planning Grants	EPA/SERC	20.703	3,333
<b>Total U.S. Department of Transportation</b>			<b><u>15,158</u></b>
<b><u>Federal Emergency Management Agency</u></b>			
<i>Passed Through Ohio Adjutant General's Office</i>			
Emergency Management – State and Local Assistance	G279	83.534	34,716
<b>Total Federal Emergency Management Agency</b>			<b><u>34,716</u></b>
<b><u>U.S. Department of Education</u></b>			
<i>Passed Through Ohio Department of Education</i>			
Special Education Cluster: Special Education - Grants to States / Title VIB Special Education - Grants to States / Title VIB	069773-6B-SF-00P 069773-6B-SF-99P	84.027	11,688 <u>21,776</u> 33,464
Special Education – Preschool Grants Special Education – Preschool Grants	069773-PG-S1-2000P 069773-PG-S1-99P	84.173	8,787 <u>8,339</u> 17,126
Total Special Education Cluster			50,590
Innovative Education Program Strategies	069773-C2-S1-99	84.298	1,585
<i>Passed Through Ohio Department of Health:</i>			
Special Education – Grants for Infants & Families with Disabilities	67-1-03-F-AN-392	84.181	85,038
<b>Total U.S. Department of Education</b>			<b><u>137,213</u></b>

**Portage County, Ohio**  
**Schedule of Federal Awards Expenditures**  
**For the Year Ended December 31, 1999**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
(Continued)			
<b>U.S. Department of Health and Human Services</b>			
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disability:</i>			
Social Services Block Grant – Title XX	FY 99	93.667	112,110
Medical Assistance Program		93.778	
Title XX Community Alternative Funding	None		910,312
Title XIX Targeted Case Management	None		226,121
			<u>1,136,433</u>
Passed Through Ohio Department of Mental Retardation and Developmental Disability			<u>1,248,543</u>
<i>Passed Through Ohio Department of Mental Health and Recovery Board:</i>			
Social Services Block Grant – Title XX - FY 00	MH-36	93.667	59,754
Social Services Block Grant – Title XX - FY 99	MH-36		64,854
			<u>124,608</u>
<i>Passed Through Ohio Department of Alcohol, Drug Abuse, and Mental Health:</i>			
Block Grants for Community Mental Health Services		93.958	
HAP Block Grant Program FY00	36HAP94		57,916
HAP Block Grant Program FY99	36HAP94		26,307
Children's Block Grant Child/Core - FY 00	None		2,436
Children's Block Grant Child/Core - FY 99	None		4,414
Community Plan Grant - FY 00	None		22,114
Community Plan Grant - FY 99	None		26,589
			<u>139,776</u>
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services:</i>			
Block Grants for Prevention and Treatment of Substance Abuse		93.959	
SAPT Alcohol/Drug Block Grant FY - 99	SAPT PERCAPBG67		245,044
SAPT Alcohol/Drug Block Grant FY - 00	SAPT PERCAPBG67		195,535
			<u>440,579</u>
Women's Special Services Grant FY-00	67-67583-02-WT-99-8965	93.959	131,725
Women's Special Services Grant FY-99	67-67583-02-WT-99-8965		215,844
			<u>347,569</u>
Higher Education Grant FY00	67-03402-00 HEDUCP 00 007	93.959	6,925
			<u>795,073</u>

**Portage County, Ohio**  
**Schedule of Federal Awards Expenditures**  
**For the Year Ended December 31, 1999**

<b>Federal Grantor/ Pass Through Grantor Program Title</b>	<b>Pass Through Entity Number</b>	<b>Federal CFDA Number</b>	<b>Disbursements</b>
<i>(Continued)</i>			
Medical Assistance Program		93.778	
Expanded Medicaid Program FY 00	MC-36		563,030
Expanded Medicaid Program FY 99	MC-36		1,312,021
Expanded Medicaid Program FY 98 Amended - income	MC-36		17,680
Expanded Medicaid Program FY 95-96 Payback	MC-36		(92,101)
PASARR FY 00	None		1,598
PASARR FY 99	None		4,754
Alcohol and Drug Medicaid FY 99	None		59,523
Alcohol and Drug Medicaid FY 98 Amended - dec	None		8,751
Alcohol and Drug Medicaid FY 00	67583-02		36,047
			<u>1,911,303</u>
Total Passed Through Ohio Department of Alcohol and Drug Addiction Services			<u>2,706,376</u>
<i>Passed Through Ohio Department of Health:</i>			
Maternal and Child Health Service Block Grant		93.994	
Infant, Child and Adolescent Health Project FY 99	67-1-02-F-AI-320		145,654
<b>Total U.S. Department of Health and Human Services</b>			<u><b>4,364,957</b></u>
<b>U.S. Department of the Treasury</b>			
<i>Passed Through Community Mental Health Social Services</i>			
SSA/JIF Grant FY 99	37-JIF-99-01	96.XXX	35,449
SSA/JIF Grant FY 00	37-JIF-99-01		12,718
<b>Total U.S. Department of the Treasury</b>			<u><b>48,167</b></u>
<b>Totals</b>			<u><u><b>\$6,470,832</b></u></u>

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



**PORTAGE COUNTY  
NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
DECEMBER 31, 1999**

**NOTE A – SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B – SUBRECIPIENTS**

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

The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

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

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households and to eligible persons purchase or to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the accompanying Schedule of Federal Awards Expenditures. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule. No initial loans or new federal money was expended in 1999.

These loans are collateralized by mortgages on the property and by liens recorded with the County. At December 31, 1999, the gross amount of loans outstanding under this program were \$3,016,124.

**NOTE D – MATCHING REQUIREMENTS**

Certain Federal programs require that the County contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

Portage County  
Portage County Administration Building  
449 South Meridian Street  
Ravenna, Ohio 44266

To the County Commissioners:

We have audited the financial statements of Portage County as of and for the year ended December 31, 1999, and have issued our report thereon dated May 30, 2000. Our report indicated we did not audit the financial statements of Robinson Memorial Portage County Hospital or Portage Industries, Inc., and our opinion, insofar as it relates to the amounts included for Robinson Memorial Portage County Hospital and Portage Industries, Inc., is based on the report of the other auditors. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether Portage County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 1999-61167-001. We also noted certain immaterial instances of noncompliance that we have reported to management of Portage County in a separate letter dated May 30, 2000.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Portage County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Portage County's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings as items 1999-61167-001 and 1999-61167-002.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above is a material weakness. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of Portage County in a separate letter dated May 30, 2000.

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

A handwritten signature in black ink, appearing to read "Jim Petro", with a stylized flourish at the end.

**Jim Petro**  
Auditor of State

May 30, 2000



STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR  
FEDERAL PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE  
IN ACCORDANCE WITH OMB CIRCULAR A-133**

Portage County  
Portage County Administration Building  
449 South Meridian Street  
Ravenna, Ohio 44266

To the County Commissioners:

**Compliance**

We have audited the compliance of Portage County, Ohio with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 1999. Portage County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Portage County's management. Our responsibility is to express an opinion on Portage County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; 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 occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about Portage County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Portage County's compliance with those requirements.

In our opinion, Portage County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings as items 1999-61167-003 through 1999-61167-005.

We noted certain instances of noncompliance that do not require inclusion in this report that we have reported to management of Portage County in a separate letter dated May 30, 2000.

### Internal Control Over Compliance

The management of Portage County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Portage County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect Portage County's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. These reportable conditions are described in the accompanying schedule of findings and questioned costs as items 1999-61167-006 through 1999-61167-009.


A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable conditions described above are not material weaknesses.

We also noted other matters involving the internal control over federal compliance that do not require inclusion in this report, that we have reported to the management of the County in a separate letter dated May 30, 2000.

### Schedule of Federal Awards Expenditures

We have audited the general-purpose financial statements of Portage County as of and for the year ended December 31, 1999, and have issued our report thereon dated May 30, 2000. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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



**Jim Petro**  
Auditor of State

May 30, 2000

PORTAGE COUNTY, OHIO  
 SCHEDULE OF FINDINGS  
 OMB CIRCULAR A -133 § .505  
 DECEMBER 31, 1999

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

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iii)</b>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	Yes
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	10.557 - Supplemental Program for Women, Infants, and Children 14.239 - HOME Investment Partnerships Program (CHIP) 93.778 - Medical Assistance Program
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A\B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

\* = Repeated from prior audit

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

<b>Finding Number</b>	<b>1999-61167-001</b>
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**PORTAGE COUNTY, OHIO  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 1999**

(Continued)

**Child Support Enforcement Agency Reconciliation**

- I. During 1999, the County Child Support Enforcement Agency (CSEA) fully implemented the Support Enforcement Tracking System (SETS). SETS is a federally mandated system established to record and issue child support payments for each county. Since implementation, CSEA has experienced difficulties in reconciling SETS to its bank accounts and has encountered various errors in relation to disbursements made by SETS. The State of Ohio is responsible for SETS and has guaranteed funds to correct all errors with the system.

The County CSEA receives payments for child support and enters the data into SETS. CSEA has various monitoring controls in place to ensure that accurate data is input into SETS. At the time of payment, it becomes the responsibility of the State to ensure that accurate payments are made to the guardian of the child or children. However, many errors have come to the attention of CSEA that have been attributed to SETS and not CSEA.

We recommend CSEA and the State continue to coordinate their efforts to eliminate the cause of errors and correct the limitations imposed on the reconciliation process.

- II. \* Ohio Revised Code § 117.38 requires that every county agency, board, or commission shall provide to the county auditor, not later than the first day of March each year unless a later date is authorized by the county auditor, all information determined by the county auditor to be necessary for the preparation of the (financial) report. According to the County Auditor, no such extension had been granted. Ohio Administrative Code § 5101:1-31-03(B) states that the Child Support Enforcement Agency shall reconcile its depository account at least once per month. The reconciliation shall occur at the same time each month so that the monthly reconciliations are separated by no more than thirty-one days.

The Child Support Enforcement Agency has not reconciled their bank statements since February 1997 on their old bank account (this is not the SETS account). Among the reconciling items are stale dated checks, NSF checks, bank errors, deposit errors, stop pay fees, encoding errors, photo copying fees, over-recoveries and overpayments.

Failure to perform reconciliations on a timely basis increases the possibility that errors or irregularities will occur and go undetected. The Agency should perform bank reconciliations on a monthly basis. Reconciling items should be supported by appropriate documentation. The appropriate level of management should periodically review (e.g. monthly or quarterly) reconciliations to ensure they are being performed timely. Additionally, on a periodic basis (e.g. quarterly) selected reconciliations should be reviewed in detail with significant reconciling items being compared to supporting documentation. These reviews should be evidenced by a supervisor or their designee's signature.

We recommend the Child Support Enforcement Agency reconcile their bank accounts. This may help them to be in compliance with the above Ohio Revised Code and Ohio Administrative Code Sections, and in turn, help the County meet their scheduled due dates for the GAAP conversion. A bank reconciliation is necessary so the GAAP conversion team can figure the reconciled bank balance in the balance sheet line item cash and cash equivalents in segregated accounts. This may also help detect errors and omissions.

<b>Finding Number</b>	<b>1999-61167-002</b>
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**PORTAGE COUNTY, OHIO  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 1999**

(Continued)

**Fixed Asset Listing \***

Portage County Resolution 91-291, *Adoption of Fixed Asset Manual of Policies, Procedures and Accounting Standards*, provides that Portage County will maintain a fixed asset accounting system that will incorporate sufficient information to enable the County to prepare its financial statements in accordance with Generally Accepted Accounting Principles. This fixed asset accounting system, supplemented by other existing systems, shall allow the County to maintain adequate control over reporting and accounting for fixed assets. This resolution also provides that an inventory tag number for fixtures or any other “tagged” item should be unmistakably distinguishable from other similar assets.

The current County Property Management System does not appear to have a complete listing of all assets meeting the capitalization rate. A complete fixed asset inventory listing is not generated each year. The last complete inventory listing was done in 1992 and any additions are pulled from vouchers and any deletions are made from auctions or disposal lists. Any physical inventory lists that are being generated, are not compared to the fixed asset listing. In 1998 the County did hire a valuation company to revalue it’s assets. However, our initial review of the valuation, plus the assets added to the property management system revealed a significant difference. With the help of the Internal Auditor, we were able to account for the Construction In Progress but there was still a significant difference and we had to abandon using the property management system. We were able to rely on documentation provided by the County Auditor’s office for all additions, deletions and depreciations for the current period.

Failure to maintain a fixed asset listing may result in errors in reporting and may lead to the wrong amount of insurance coverage for the County’s assets. Failure to maintain control over tagging fixed asset acquisitions may result in errors in reporting and may possibly lead to irregularities by employees who know the assets are not being tracked in the proper manner.

We recommend a complete physical inventory of fixed asset items should be undertaken by the County in order to properly update the listing. The physical inventory lists should be compared to the fixed asset listing to ensure that all items are properly accounted for. The County should also compare items from the lists to the items in the physical inventory taking and try to follow up on any significant differences.

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>
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**Personnel Employed Outside of Federal Award**

<b>Finding Number</b>	<b>1999 - 61167 - 003</b>
<b>CFDA Title and Number</b>	<b>Special Supplemental Nutrition Program for Women, Infants, and Children 10.557</b>
<b>Federal Award Number / Year</b>	<b>67-1-04-F-C1-389 1999-2000</b>
<b>Federal Agency</b>	<b>Department of Agriculture</b>
<b>Pass-Through Agency</b>	<b>Ohio Department of Health</b>

Noncompliance

OMB Circular A-87 Attachment B § 11h(3) states that “personnel employed by the federal award are to work solely for the grant.” Additionally, Attachment 26, §3 of the grant agreement requires that a statement, *Ohio Department of Health Federal and State Assurances for Subgrantees Agreement*, be signed assuring that “the County will comply with all applicable requirements of all other Federal and State laws, executive

**PORTAGE COUNTY, OHIO  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 1999**

(Continued)

orders, regulations and policies governing this program...will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.”

Per documentation of a contractual agreement between a WIC employee and Robinson Memorial Portage County Hospital, it was determined that not all WIC employees work solely for WIC. The agreement was to provide WIC type services. The Hospital and subsidiaries are not legally separate from Portage County and the Hospital is included in the financial statements of Portage County. A board of hospital trustees, appointed by the Board of County Commissioners and the Senior Probate and Common Pleas Judges, is charged with the maintenance, operation and management of the Hospital.

Portage County by violating the ODH Women’s, Infants, and Children’s grant agreement could possibly have to repay portions of the grant monies and/ or risk losing the grant monies as a whole.

We recommend that the Director of Personnel and/or the Internal Auditor acquaint all employees with possible restrictions on outside employment, and that decisions to allow outside employment be documented.

Implementation of this recommendation may help Portage County to stay in compliance with both Office of Management and Budget’s circular A-87 Attachment B §11h(3) and the grant agreement with the Ohio Department of Health.

**2. Personnel Semi-Annual Certifications**

<b>Finding Number</b>	<b>1999 - 61167 - 004</b>
<b>CFDA Title and Number</b>	<b>Special Supplemental Nutrition Program for Women, Infants, and Children 10.557</b>
<b>Federal Award Number / Year</b>	<b>67-1-04–F-C1-389 1999-2000</b>
<b>Federal Agency</b>	<b>Department of Agriculture</b>
<b>Pass-Through Agency</b>	<b>Ohio Department of Health</b>

Noncompliance

Office of Management and Budget Circular A-87 Attachment B §11h(3) states, “where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee.”

The Portage County WIC director was unable to provide semi-annual certifications for any of the employees of the Portage County WIC department.

We recommend that all full-time employees being paid under federal programs complete semi-annual certifications per OMB Circular A-87 Attachment B §11h(3) and have them properly approved by a management level supervisor who has a first hand knowledge of the work performed by the employee and that the employee is solely employed by the federal award.

Implementation of this recommendation may help Portage County to comply with federal rules and regulations under OMB Circular A-87.

**PORTAGE COUNTY, OHIO  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 1999**

(Continued)

Per documentation provided by the Portage County WIC Director, a memorandum agreement is included with the WIC application that includes the statement that all employees work solely for WIC. This appears to be insufficient as the OMB Circular A-87 Attachment B §11h(3) requires semi-annual certification, not annual certification.

**3. Disbursement of Funds/Period of Availability**

<b>Finding Number</b>	<b>1999 - 61167 - 005</b>
<b>CFDA Title and Number</b>	<b>Home Investment Partnership Program (Community Housing Improvement Program, CHIP) 14.239</b>
<b>Federal Award Number / Year</b>	<b>BC-97-062-2 1999</b>
<b>Federal Agency</b>	<b>Department of HUD</b>
<b>Pass-Through Agency</b>	<b>Ohio Department of Development</b>

Noncompliance

Per grant agreement, Attachment B, "all funds must be drawn for eligible expenditures by June 30, 1999, and all funds must be disbursed and expended by July 31, 1999." Further, "the final performance report along with the repayment of any unused funds must be submitted by July 31, 1999."

During our testing of the period of availability, we noted one instance of a draw down for \$244 made after the June 30, 1999 period of availability. Further, we noted five instances of expenditures totaling \$20,232 being made after the July 31, 1999 period of availability. Finally, we noted the submission of the final performance report and the \$2,444 repayment of unused funds came after the July 31, 1999 period of availability. Per review of the final payment, the unliquidated balance was not refunded until November 4, 1999.

We reviewed expenditure and receipt ledgers comparing dates of draw downs and expenditures with dates mandated by the grant agreement. We reviewed the grant agreement to determine the end of the grant period. We also reviewed the voucher packet to determine the exact date of disbursement.

As a result of draw downs and expenditures being made after the effective dates, expenditures made could be disallowed. The final payment was made approximately 3 months late.

Each instance and cause was noted to be due to timing. The draw downs and expenditures relate to the period of availability, however processing of the transaction was outside the period of availability.

We recommend that Regional Planning Commission, (RPC) review the period of availability of future grant agreements to make sure that effective dates for draw downs, expenditures, final payments, and performance reports are met.

Implementation of this recommendation may lead to greater control over monitoring of effective dates.

**4. Employee Acknowledgment of Federal Requirement**

<b>Finding Number</b>	<b>1999-61167-006</b>
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**PORTAGE COUNTY, OHIO  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 1999**

(Continued)

<b>CFDA Title and Number</b>	<b>Special Supplemental Nutrition Program for Women, Infants, and Children 10.557</b>
<b>Federal Award Number / Year</b>	<b>67-1-04-F-C1-389 1999-2000</b>
<b>Federal Agency</b>	<b>Department of Agriculture</b>
<b>Pass-Through Agency</b>	<b>Ohio Department of Health</b>

**Internal Control Weakness**

The award of a federal grant is conditioned upon the recipient's agreement to comply with the respective grant specific requirements. As a result, it is necessary for the recipient to maintain an adequate system of controls that ensures compliance with each of the requirements.

The County Grant Coordinator (GC) should document notification of all applicable federal laws and requirements to employees who are involved in administering federal programs. The County GC should put together a packet of policies and deliver them to all employees involved in administering federal programs. Each employee should sign an acknowledgment that they received such policies and have an understanding of their content. The acknowledgment form should be maintained in the employee's personnel file. The County GC should be sure to address all applicable federal requirements.

**5. Internal Audit Performance**

<b>Finding Number</b>	<b>1999 - 61167-007</b>
<b>CFDA Title and Number</b>	<b>Special Supplemental Nutrition Program for Woman, Infants, and Children 10.557</b>
<b>Federal Award Number / Year</b>	<b>67-1-04-F-C1-389 1999-2000</b>
<b>Federal Agency</b>	<b>Department of Agriculture</b>
<b>Pass-Through Agency</b>	<b>Ohio Department of Health</b>

**Internal Control Weakness**

For monitoring purposes, periodic independent evaluation (e.g., by internal auditor, top management) of entity cash management, budget and actual results, repayment of excess interest earnings, and federal draw down activities should be performed.

Per written inquiry of the Portage County internal auditor, an internal audit function was not performed in fiscal year 1999.

Lack of an internal audit function could allow potential errors or irregularities to exist within the program.

We recommend that an Internal audit of the WIC program be performed on an annual basis to help discover any potential errors or irregularities.

Implementation of this recommendation may assist the County to discover potential errors and irregularities that may distort the financial data of the WIC program.

**6. Lack of Segregation of Duties**

**PORTAGE COUNTY, OHIO  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 1999**

(Continued)

<b>Finding Number</b>	<b>1999 - 61167-008</b>
<b>CFDA Title and Number</b>	<b>Special Supplemental Nutrition Program for Woman, Infants, and Children 10.557</b>
<b>Federal Award Number / Year</b>	<b>67-1-04-F-C1-389 1999-2000</b>
<b>Federal Agency</b>	<b>Department of Agriculture</b>
<b>Pass-Through Agency</b>	<b>Ohio Department of Health</b>

Internal Control Weakness

The WIC program director receipts in all monies to the WIC program and accepts all donations from contributors.

In fifty-four out of sixty expenditure items tested (90%), the program director accepted the goods or services and approved the payment. Note that the remaining six items out of the sixty tested did not have any signatures to authorize payment.

Improper monitoring could allow payments to be made from the County that are not allowable under the Federal program. Additionally, it could cause receipts to not be deposited in a timely fashion and the potential of fraud to occur is greater without a proper segregation of duties.

We recommend that the WIC program expenditures and receipting procedures be performed by multiple persons. We also recommend that the Director implements the following:

- Have the person responsible for opening and recording mail, be different from the person who has asset custody.
- One person prepares deposit sheet at the end of the day, after reconciling the cash receipts to a log book where all receipts are entered,
- Another person confirms the reconciliation, signs deposit sheet and deposits money with the Treasurer's office.
- For purchases, one person should be placing the orders, another should be accepting delivery of the goods and signing for goods or services delivered and the program director should be authorizing payment for goods or services received.
- Designate back-up personnel for each person in the office, particularly Program Director and Payroll Clerk.

Implementation of this recommendation may reduce the risk of potential errors or irregularities.

**7. Proper Documentation for Disbursements**

<b>Finding Number</b>	<b>1999 - 61167-009</b>
<b>CFDA Title and Number</b>	<b>Special Supplemental Nutrition Program for Woman, Infants, and Children 10.557</b>

**PORTAGE COUNTY, OHIO  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 1999**

(Continued)

<b>Federal Award Number / Year</b>	<b>67-1-04-F-C1-389 1999-2000</b>
<b>Federal Agency</b>	<b>Department of Agriculture</b>
<b>Pass-Through Agency</b>	<b>Ohio Department of Health</b>

Internal Control Weakness

Portage County systems documentation requires all purchases to be supported by original invoices, receipts, purchase requisitions, and purchase orders. Additionally, Portage County requires a receiving party signature on the invoice in order to authorize payment for the invoice.

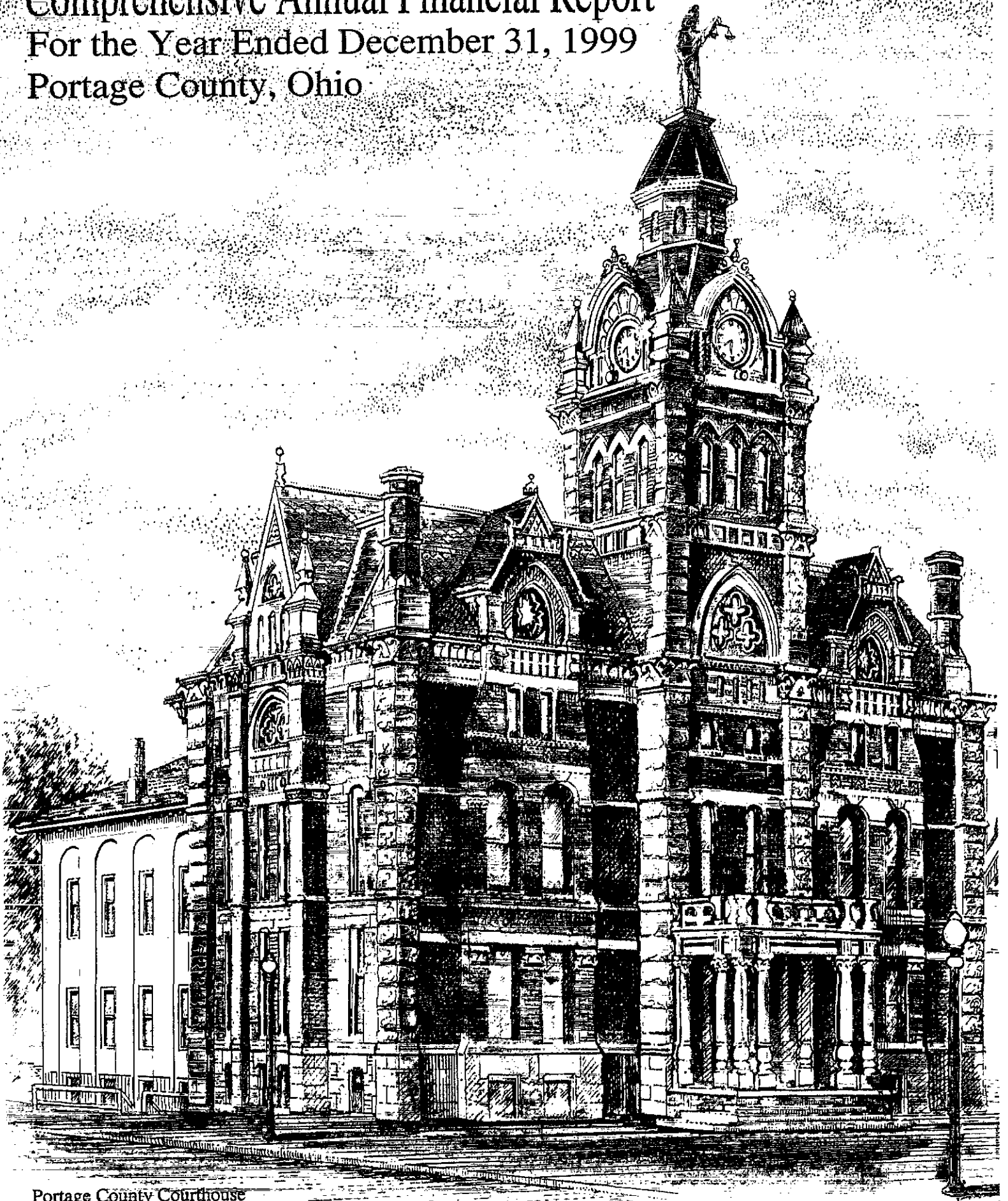
The Portage County Auditor's office processed payments for expenditures for the WIC department that did not have proper supporting documentation and that did not have proper invoices attached for payment. Therefore, there was not a proper receiving signature authorizing payment to the vendor.

There were six out of sixty items (10%) tested that did not have adequate supporting documentation, either an invoice, receipt, or purchase order was not included in the voucher packet, or the invoice did not have a proper receiving signature.

Without proper authorization and documentation for payment, the Portage County Auditor's office may issue payment to vendors who are not authorized by the Ohio Department of Health, and may make payments for goods or services that are not authorized under the grant agreement. Additionally, without proper documentation and signatures, payments may be issued for goods and services that were not received by the County.

We recommend that the Portage County Auditor's office not issue payments for any expenditure of the County that does not have a proper invoice, receipt, purchase order, purchase requisition, and a signature of receiving party signifying authorization to pay.

Comprehensive Annual Financial Report  
For the Year Ended December 31, 1999  
Portage County, Ohio



Portage County Courthouse  
1881 - 1960

Sheila Linton  
© 1996

# Introductory Section



# Portage County, Ohio

## Comprehensive Annual Financial Report

For the Year Ended December 31, 1999

Prepared by the Portage County Auditor's Office:

Janet Esposito, Auditor

**Portage County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 1999*  
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**Janet Esposito**  

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**PORTAGE COUNTY AUDITOR**

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**Administration Building  
449 South Meridian St.  
Ravenna, OH 44266**

May 30, 2000

To the Citizens of Portage County

Portage County Commissioners  
Honorable Kathleen L. Chandler  
Honorable Charles W. Keiper, II  
Honorable Christopher Smeiles

Portage County Treasurer  
Honorable Maureen T. Frederick

As the Auditor of Portage County I am pleased to present the County's first Comprehensive Annual Financial Report (CAFR). The report conforms to generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and operations of the County. The information contained in this report will assist County Officials in making management decisions and will provide the taxpayers of Portage County with comprehensive financial data in a format that will enable them to gain a true understanding of the County's financial affairs. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosure, rests with the management of the County, specifically the County Auditor's Office.

The Comprehensive Annual Financial Report is presented in the following three sections:

*Introductory Section* – which contains a table of contents, a letter of transmittal, a list of elected County officials and organizational charts of the County.

*Financial Section* - which begins with the Report of Independent Accountants, includes the general purpose financial statements and notes that provide an overview of the County's financial position and operation results, and the combining statements and schedules of individual funds and account groups that provide detailed information relative to the general purpose financial statements.

*Statistical Section* – which presents various tables reflecting social and economic information, financial trends and the fiscal capacity of the County.

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

### *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 1990 population of 142,585 placed it as the 15<sup>th</sup> most populace 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.

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 County Park Commissioners as well as numerous trails in Northern Portage County providing other free recreational opportunities.

The County also has privately owned recreational and amusement parks. Sea World, the only marine life park in the Midwest United States, and Geauga Lake Amusement Park, recently purchased by Six Flags Theme Parks, are both situated in Northern Portage County. Each of these attractions has an annual attendance of approximately one million visitors.

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

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

The County's medical and emergency needs are met by Robinson Memorial 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, account groups, 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 Hospital and Subsidiaries, Portage County Community Mental Health Board, Portage County Board of Mental Retardation and Developmental Disabilities (MRDD), 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. (Workshop) and the Portage County Regional Airport (Airport) have been included as discretely presented component units.

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

The County is associated with other organizations. These include the Portage County Regional Planning Commission, Northeast Ohio Four County Regional Planning and Development Organization, Akron Metropolitan Area Transportation Study, Northeast Ohio Trade and Economic Consortium, Northeast Ohio Community Alternative Program Facility, Northeast Ohio Network, Portage Area Development Corporation, and Portage County Family First Council which are jointly governed organizations discussed in Note 23; Portage Private Industry Council, Inc, Portage County District Library, and Portage County Park District which are related organizations discussed in Note 24; and the Portage – Geauga Juvenile Detention and Rehabilitation Center which is a joint venture as discussed in Note 25.

#### *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, Coroner, Clerk of Courts, County Recorder and 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 certifications.

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 transfer 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. Examples of administrative cases are zoning and rulings which may be appealed to the Eleventh District Court of Appeals and/or the Supreme Court of Ohio.

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

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

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

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

### **Economic Condition and Outlook**

The economy of Portage has experienced a rapid growth beginning in 1989. Portage County is now home to over 2,500 employers, of which nearly 400 are manufacturers or distributors that represent over 25 percent of the employment. The northwest section of the County has seen major corporations make sizable investments in the County. Daimler-Chrysler has built a new modern warehouse and distribution center in Streetsboro. The new center has over 340,000 square feet and employs 131 people. Along with Chrysler, Inland Paperboard and Packaging has built a 250,000 square foot manufacturing facility that employs 132 people. This investment has led to a large number of feeder/support businesses. In the last three years 5 hotels have been built and now nearly 500 rooms are available within 1.5 miles of the Ohio Turnpike. Located near the industrial investment are 600 new apartment units and a 131,500 square foot shopping center.

The manufacturers have a broad base of specialty, including metal working, plastic and rubber product manufacturing, and printing and publishing. Many of these employers are involved with supplying the automotive industry. From 1988 to 1999 thirteen new companies have invested \$67 million in Portage County creating 556 jobs. Another thirteen companies have expanded their operations by another investment of \$28 million that resulted in the creation of an additional 164 new jobs.

Agribusiness is the second largest contributor to the diverse economy with 719 working farms in Portage County. Dairy and grain products lead the list of the County's farm products.

The retailers have followed the investment of the manufactures of Portage County. Since 1990, retail space has increased by nearly 900,000 square feet. Wal-Mart has constructed two stores and other large retailers including Staples, CVS, and Drug Mart have located throughout the County. Portage County is home to a retail outlet center that has 70 stores representing many of the top manufacturers of apparel and home furnishings.

Construction of new homes has been on pace with the commercial and industrial investment. From 1989 to 1999 more than 4,400 new homes have been built with an average value close to \$150,000 each. The average sale price of existing homes has increased to \$120,350 in 1999. This is a 35 percent change for the decade. The highest value development in Portage County is the Barrington

*Development in the City of Aurora.* The Barrington Development consists of over 200 lots on which 128 homes have been constructed with a value of \$74,157,800. These estate-styled homes surround a Jack Nicklaus signature golf course with a country club building, pool, and indoor and outdoor tennis courts. In addition to the single-family homes in the Barrington Development is a 288-unit apartment complex next to an 84,000 square foot retail/service center.

### **Major Initiatives**

The County has ongoing capital and renovation projects to help government run more efficiently and to prepare for future growth. The years 1997 through 1999 have been very aggressive years for Portage County.

The Portage County Engineer has a new modern facility. Portage County is currently considering placing a communications tower at this location.

The Prosecutors Annex Building has seen improvements to its Heating, Ventilating, and Air Condition (HVAC) system, windows and entrances.

The Portage County Administration Building has seen renovations for the third floor. The renovated area houses the Tax Map and Water Resources departments. Currently the building's three elevators are being improved at a cost of approximately \$203,000. Once the elevators are completed, the County anticipates renovating the first and fourth floors.

The Portage/Geauga Counties Joint Juvenile Detention Center has been renovated and expanded. In addition a portion of the old building has been purchased and renovated for the Portage County Juvenile Courts for a total cost of \$2.4 million.

The Juvenile Court was not the only court to see renovations. The County Courthouse (as seen on our cover), established in 1881 and replaced in 1961, is now undergoing major renovations with the first phase completed and the second phase now underway. The renovations will allow for additional courtrooms and modernized work areas. The total cost of renovations is estimated to be around \$10 million.

Ground was broken in September 1999 for a new \$10 million dollar 99 bed Nursing Home Complex.

The County completed a number of major information technology initiatives in 1999: (1) County computers systems were upgraded for Year 2000 compliance; (2) the Auditor and Treasurer completed the implementation of a new real property and personal property records management system; and (3) a new local area network was installed for the County Engineer. The County ended the year with the successful transition of information systems from 1999 to 2000 without any disruptions in service. Technology initiatives planned for Fiscal Year 2000 include upgrading the court computer system, enhancing Internet connectivity and implementing a document imaging system for the County Recorder.

## **Department Focus**

The Portage County Prosecuting Attorney represents the interest of the citizens of the State of Ohio, Portage County, and Portage County Government in many aspects of civil and criminal law. The Prosecutor operates with four divisions: a Criminal Division, a Civil Division, an Appellate Division, and a Victim/Witness Assistance Division.

The Criminal Division represents the citizens by prosecuting criminal cases in the County's six courts. This division is responsible for over 30,000 criminal and traffic cases filed each year. It also renders legal advice and assistance to the County's seventeen different Police Departments. The Criminal Division is staffed with ten attorneys, five investigators, and a law clerk along with their support staff.

The Civil Division provides legal representation to County elected officials and their respective officers. It also provides legal representation to County Boards and Commissions, the County's eighteen Townships, their trustees, Clerks, and Zoning Boards. This division represents all of these entities in matters of litigation in State and Federal Courts, contracts, personnel matters, collection of real estate and personal property taxes owed the County, and rendering general legal advice to all of the County and Township officials. The Civil Division is staffed with nine attorneys, and a law clerk along with their support staff.

The Appellate Division provides legal representation in all legal matters of the Criminal and Civil Divisions involving appeals from local Court decisions to State and Federal Courts of Appeal.

The Victim/Witness Assistance Division provides assistance and information to victims of crime and referrals to other quality support services offered in Portage County. Advocates are available twenty-four hours a day to assist victims of crimes such as domestic violence, stalking, assault, sexual abuse, child abuse, drunk driving, and to assist the families of homicide victims. These services are available to all residents of Portage County, or anyone who becomes the victim of a violent crime in Portage County. This division's trained advocates are available to lend both immediate and follow up support to victims of violent crime. The support may be in a variety of forms such as: a) make referral to appropriate social service agencies and counselors, b) provide information and guidance concerning the criminal justice system, c) accompany them to court appearances, d) provide information concerning payment of medical bills from State funds, e) notify victims/witnesses concerning important hearing dates and the status or outcome of criminal cases in which they are involved. The Victim/Witness Assistance Division is staffed with three full-time and one part-time advocates and is funded almost entirely by state and federal grants.

In 1999, for the first time Portage County received monies from the Violence Against Women Act grant, which is utilized for two major purposes in providing more effective investigation and prosecution of violent crimes perpetrated upon female victims: a) Funding provides for the full time position of an Outreach Advocate. This individual works with the police officers who first respond to calls of violent crimes involving female victims (primarily domestic violence) and provides an early contact with such victims. Effective prosecution depends largely upon a thorough initial investigation and a victim who receives proper support from a sympathetic and knowledgeable person as soon as possible after commission of the offense. This position is filled on a contractual basis by Family and Community Services Inc. The Outreach Advocate is actually stationed in an office at the Portage County Sheriff's Office. b) Annual training for assistant prosecutor's in the area of effective skills in prosecution of domestic violence cases. This training is conducted annually by the National College of District Attorneys.

1999 Statistics of interest include:

- a) The Criminal Division was responsible for over 8,000 criminal misdemeanor cases, including over 1,800 drunk driving cases and 800 domestic violence cases;
- b) Misdemeanor cases increased more than thirteen percent;
- c) Drunk driving cases increased more than nine percent;
- d) Felonies reported increased more than eight percent;
- e) The Criminal Division took in 872 felony reports, including 44 felony drunk driving cases and 99 felony child abuse cases;
- f) The Civil Division opened 297 new case files in 1999, a twenty five percent increase over 1998 figures.

## **Financial Information**

### *Basis of Accounting*

The County's accounting system is organized on a "fund basis." Each fund or account group is a self-balancing set of accounts. For financial reporting purposes, the accounting records for all governmental and fiduciary funds are converted to the modified accrual basis, whereby revenues are recognized when measurable and available within the business cycle (within sixty days after year end), and expenditures are recognized when goods or services are received. The County's proprietary funds are reported on the accrual basis. Revenues are recognized when measurable and earned. Expenses are recognized when incurred.

### *Internal Controls*

Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

### *Budgetary Controls*

The Board of County Commissioners adopts an annual appropriation measure for the County no later than the last day of December for the coming year. All disbursements and transfers of cash between funds require appropriation authority.

Purchase order requests are approved by the department heads and encumbered prior to their release to vendors. A computerized system allows the Auditor's Office to ascertain the status of a department's appropriation prior to authorizing additional purchases from a particular account.

### *General Government Funds Functions – Financial Highlights*

The following schedule presents a summary of governmental funds revenues for the year ended December 1999 and the amounts and percentages of increases (decreases) in relation to the prior year.

Revenues	1998 Amount	1999 Amount	Change	Percent Change
Property and Other Taxes	\$19,147,779	\$19,916,806	\$769,027	4.02 %
Permissive Sales Tax	13,589,693	14,601,153	1,011,460	7.44
Charges for Services	7,555,052	8,886,287	1,331,235	17.62
Licenses and Permits	250,780	244,971	(5,809)	(2.32)
Fines and Forfeitures	2,128,563	1,472,651	(655,912)	(30.81)
Intergovernmental	33,001,256	34,531,962	1,530,706	4.64
Special Assessments	396,711	237,895	(158,816)	(40.03)
Interest	4,320,997	3,197,567	(1,123,430)	(26.00)
Gifts and Donations	25,032	55,916	30,884	123.38
Other	360,848	438,684	77,836	21.57
<b>Total Revenues</b>	<b>\$80,776,711</b>	<b>\$83,583,892</b>	<b>\$2,807,181</b>	<b>3.48 %</b>

Property and other taxes increased due to increased assessed valuations.

Sales tax increased due to additional revenues generated by new and expanded department stores.

Special assessment revenue decreased due to fewer special assessment projects being billed in 1999. Interest decreased as a result of the County having less money available for long term type investments. Gifts and donations increased due to donations to MRDD, Child Welfare and the DARE programs. Other revenues increased because of unclaimed funds and increased vending commissions.

The following schedule presents a summary of governmental funds expenditures for the year ended December 1999 and the amounts and percentages of increases (decreases) in relation to the prior year.

Expenditures	1998 Amount	1999 Amount	Change	Percent Change
<b>Current:</b>				
<b>General Government:</b>				
Legislative and Executive	\$9,518,844	\$11,717,269	\$2,198,425	23.10 %
Judicial	6,619,518	6,709,401	89,883	1.36
Public Safety	10,162,162	11,710,851	1,548,689	15.24
Public Works	5,584,980	5,460,765	(124,215)	(2.22)
Health	22,028,147	23,535,359	1,507,212	6.84
Human Services	12,369,049	14,257,146	1,888,097	15.26
Conservation and Recreation	555,076	538,202	(16,874)	(3.04)
Other	345,681	180,435	(165,246)	(47.80)
Capital Outlay	9,854,384	11,014,245	1,159,861	11.77
Intergovernmental	84,750	0	(84,750)	N/A
<b>Debt Service:</b>				
Principal Retirement	1,036,095	1,265,189	229,094	22.11
Interest and Fiscal Charges	1,114,004	913,029	(200,975)	(18.04)
<b>Total Expenditures</b>	<b>\$79,272,690</b>	<b>\$87,301,891</b>	<b>\$8,029,201</b>	<b>10.13 %</b>

The increase in general government legislative and executive expenditures is due to a lawsuit settlement and related costs, land purchases, and additional expenditures for contractual commitments such as local matches.

The increase in public safety is due to increased costs due to expansion of the Sheriff's office.

The increase in human services is due to increased activities relating to children services existing programs.

The increase in capital outlay is due to the near completion of several projects and the starting of several new projects.

*General Fund balance* – the fund balance of the general fund balance decreased by \$1,367,464 from \$13,066,584 to \$11,699,120.

*Enterprise Funds* - Enterprise funds of the County include the County nursing home, solid waste recycling center, Portage County Sewer and Portage County Water, Streetsboro Sewer, and Robinson Memorial Hospital. Robinson Memorial Hospital is the largest enterprise fund with operating revenues of \$103,213,821, depreciation expense of \$5,650,644, net income of \$4,703,901 and fund balance of \$85,586,395.

*Internal Service Funds* – is comprised of central services, health benefits, and workers compensation. For the year ended December 31, 1999, the funds had a combined net income of \$543,334 and retained earnings of \$9,316,967.

#### *Fiduciary Funds – Financial Highlights*

Fiduciary funds account for assets held by Portage County in a trustee capacity as an agent for individuals, private organizations, other governmental units and/or other funds. The fiduciary funds the County maintains are nonexpendable trust funds and agency funds. At year end the assets in these fund types were \$6,686, and \$136,434,680 respectively. The County uses the agency funds to receive and distribute taxes and state levied revenues for all local governments within the County. Also included in the agency funds are the district board of health, families and children first council, regional planning, parks, soil and water, and the multi-county detention center.

#### **Cash Management**

The County believes that appropriate cash management is integral to the County's overall financial well being. Forecasting of receipts and expenditures and analysis of variances enhance the optimization of investment maturities and interest revenue.

The County Treasurer adheres to the adopted Investment Policy that

- A. Assures the safety of all invested principal;
- B. Provides needed liquidity to meet obligations;
- C. Earns a market rate of return.

All securities purchased are in accordance with the Ohio Revised Code: Section 135.35. Three quotes are obtained on all buy and sell actions. The County maintains a custodial agreement with a third party financial institution for the safekeeping of all securities. In addition, the County Treasurer has established a Citizens Investment Advisory Committee as required by statute.

The County pools its cash for maximum investment efficiency. The County participates in the State Treasurers Asset Reserve (STAROhio) program, a statewide investment pool administered by the State Treasurer. The County also invests in a variety of investment securities, interest-bearing time deposits, and Small Business Administration loans.

### **Risk Management**

In 1999, the County contracted with Edward H. Sutton Insurance Agency, Inc. for all insurance coverage, including general liability insurance. This contract is for a three year period. To the extent any losses are not covered by insurance, the County has the ability to issue general obligation bonds to pay such costs.

For 1999, the Commissioners have designated \$254,000 in the General Fund balance to pay claims against the County. The County carries elected officials and law enforcement liability insurance. The County also maintains property insurance.

Since 1989, the County has participated in the Ohio State Workers' Compensation Retrospective Rating and Payment System. This plan involves the payment of a minimum premium plus the actual claim costs for employees injured. Each fund is required to pay premiums to the workers' compensation internal service fund.

The County operated a limited risk management program for employee health insurance benefits. A third party administrator, Western Reserve Administrators, reviews and pays all claims on behalf of the County. An excess coverage insurance policy covers individual claims in excess of \$75,000 and aggregate claims in excess of \$3,961,807.

### **Debt Management**

Outstanding special assessment bonds at December 31, 1999, totaled \$1,117,053 with \$93,892 being retired during the year and a new issuance of \$191,388. Special assessment bonds are backed by the full faith and credit of the County. In the event of payment default by the property owner the County would be responsible for the debt service payments.

The County has loans outstanding to both the Ohio Public Works Commission (OPWC) and Ohio Water Development Authority (OWDA). At December 31, 1999, their outstanding balances were \$1,173,261 and \$9,558,021, respectively. During the year the county retired \$83,500 and received proceeds of \$488,710 from OPWC. \$336,814 was retired for OWDA; proceeds of \$4,997,322 were received. The loan proceeds were used for ongoing sewer and water system improvements and are being repaid primarily by usage rates with a portion of the debt being repaid with special assessments charged to the benefited property owners.

General obligation bonds outstanding at December 31, 1999 were \$14,297,627 with \$1,127,377 being retired during the year. These bonds relate to proceeds used to construct and renovate county buildings. All bonds are backed by the full faith and credit of the County.

Revenue bonds outstanding at December 31, 1999 were \$10,522,819 with \$522,523 being retired during the year. All bonds are backed by the full faith and credit of the County.

Hospital revenue bonds outstanding at December 31, 1999 were \$43,530,000 with \$1,415,000 being retired during the year and \$20,850,000 being issued. This debt is related to the Robinson Memorial Hospital enterprise fund.



The County maintains an "A1" credit rating from Moody's Investors Service, Inc. The total legal debt margin at December 31, 1999 was \$38,559,358 with an unvoted total debt margin of \$7,360,479.

### **Independent Audit**

Jim Petro, Auditor of State, conducted an independent audit of County funds and account groups for the year. The unqualified opinion of the Auditor of State appears in the financial section of this report.

In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the Single Audit Act Amendments of 1996. Information related to this audit, including the schedule of federal financial assistance, findings and recommendations, and the report on internal control and compliance are published in a separate report.

### **Awards**

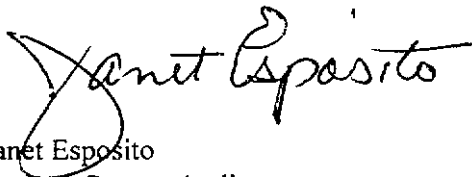
The Government Finance Officers Association of the United States and Canada (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting to a government unit which publishes an easily readable and efficiently organized Comprehensive Annual Financial Report. The contents of the report must conform to program standards and comply with both generally accepted accounting principles and applicable legal requirements. Portage County intends to submit this report to the GFOA to determine eligibility for the certificate.

### **Acknowledgements**

This report would not have been possible without the dedication, determination, and high professional standards of Larry Livengood, Director of Financial Analysis/Internal Auditor, and Rebecca Ritterbeck, CPA, Director of Fiscal Operations, and the entire staff of the County Auditor's Office. The assistance of the Local Government Services Division of the State Auditor's Office was also greatly appreciated. Staff members from that office provided valuable assistance in a most professional manner.

I would like to thank all of Portage County's elected officials, department heads, and their staffs for their assistance and cooperation during the preparation of this CAFR. I ask for their continued support of this project and of my efforts toward the ongoing sound financial management of Portage County.

Sincerely,



Janet Esposito  
Portage County Auditor

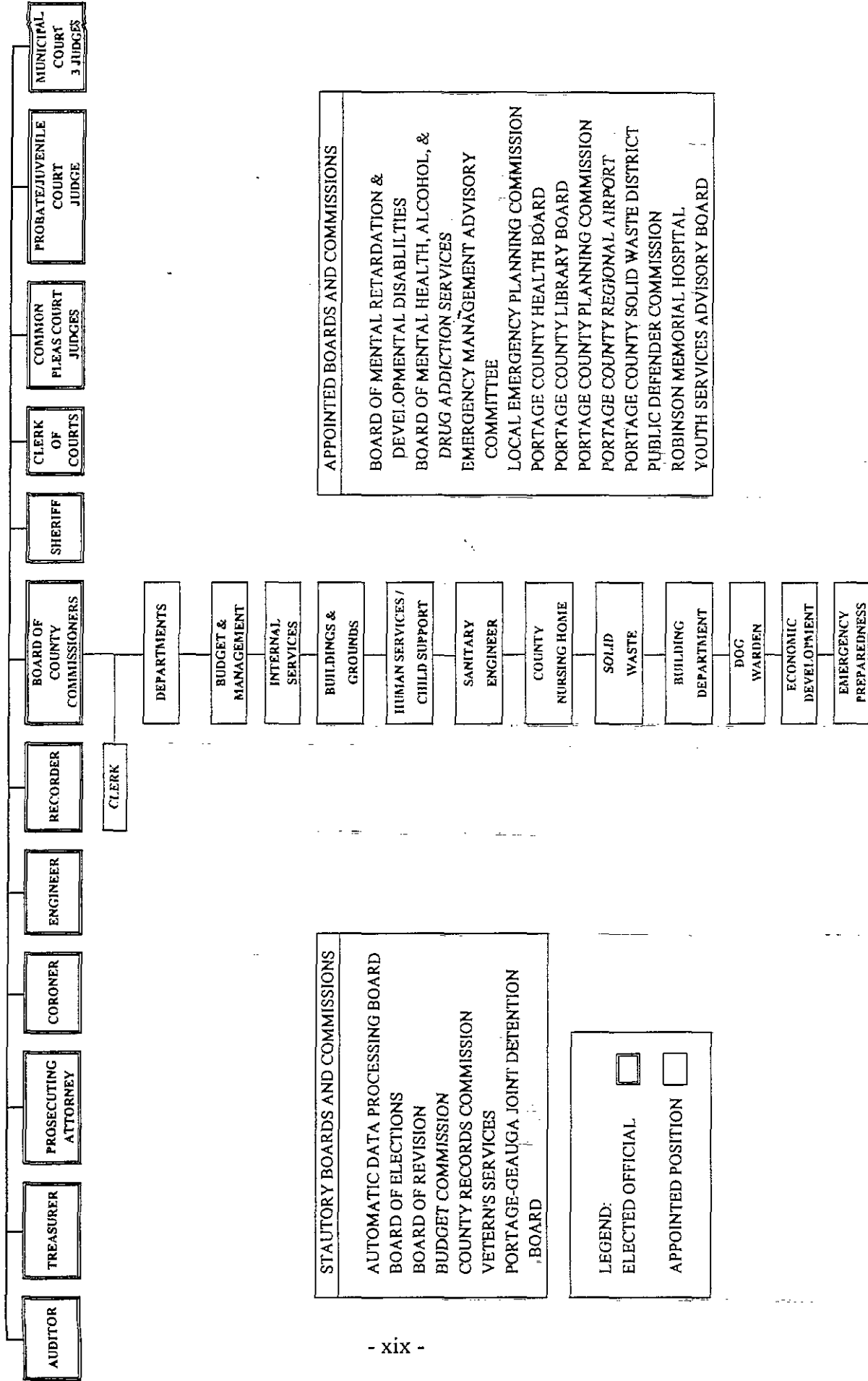
**Portage County, Ohio**  
*Elected Officials*  
*December 31, 1999*

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County Auditor	Janet E. Esposito
County Commissioners	Kathleen L. Chandler Charles W. Keiper, II Christopher Smeiles
County Coroner	Dr. Rogelio G. Marcial
County Engineer	Michael A. Marozzi, PE, PS
County Prosecutor	Victor V. Vigluicci
County Recorder	Linda K. Fankhauser
County Sheriff	Duane W. Kaley
County Treasurer	Maureen T. Frederick
Clerk of Courts	Delores Reed
Common Pleas Court	Judge Joseph R. Kainrad Judge John A. Enlow
Domestic Relations Court	Judge Jerry L. Hayes
Probate and Juvenile Courts	Judge Thomas J. Carnes
Municipal Courts	Judge Barbara R. Watson Judge Donald H. Martell Judge Laurie J. Pittman
Appeals Court	Judge Donald R. Ford Judge Robert A. Nader Judge Judith A. Christley Judge William M. O'Neill

# PORTAGE COUNTY GOVERNMENT ORGANIZATIONAL CHART

## VOTERS OF PORTAGE COUNTY





# Financial Section



STATE OF OHIO  
OFFICE OF THE AUDITOR  
JIM PETRO, AUDITOR OF STATE

Voinovich Government Center  
242 Federal Plaza West  
Suite 302  
Youngstown, Ohio 44503  
Telephone 330-797-9900  
800-443-9271  
Facsimile 330-797-9949  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

## REPORT OF INDEPENDENT ACCOUNTANTS

Board of County Commissioners  
Portage County  
Portage County Administration Building  
449 South Meridian Street  
Ravenna, Ohio 44266

To the Commissioners:

We have audited the accompanying general-purpose financial statements of Portage County, (the County) as of and for the year ended December 31, 1999. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of Robinson Memorial Portage County Hospital, which represents 67 percent and 89 percent, respectively, of the assets and revenues of the enterprise fund type. We also did not audit the financial statements of Portage Industries, Inc., which represents 15 percent and 41 percent, respectively, of the assets and revenues of the County's discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for Robinson Memorial Portage County Hospital and Portage Industries, Inc. is based on the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the reports of other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position on Portage County, Ohio, as of December 31, 1999, and the results of its operations and cash flows of its proprietary fund types, nonexpendable trust funds, and discretely presented component units for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 30, 2000 on our consideration of the Government's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the Government, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

We did not audit the data included in the statistical section of this report and therefore express no opinion thereon.



**Jim Petro**  
Auditor of State

May 30, 2000

*General Purpose Financial Statements*

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The following general purpose financial statements, along with the notes to the general purpose financial statements, present an overview of the County's financial position at December 31, 1999, and the result of operations and cash flows of its proprietary funds for the year then ended.



**Portage County, Ohio**  
**Combined Balance Sheet**  
*All Fund Types, Account Groups and Discretely Presented Component Units*  
 December 31, 1999

	Governmental Fund Types				Proprietary
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
<b>Assets and Other Debits</b>					
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$4,684,227	\$22,354,972	\$4,544,528	\$13,929,131	\$8,855,287
Cash and Cash Equivalents in Segregated Accounts	143,527	636,863	0	0	5,370,799
Investments in Segregated Accounts	191,388	0	0	0	0
Receivables:					
Taxes	2,012,774	0	487,357	0	0
Accounts	206,581	97,827	0	0	16,785,825
Special Assessments	0	0	0	0	0
Interfund	481,776	0	0	67,497	1,018
Accrued Interest	0	0	0	0	185
Due From Agency Funds:					
Taxes	3,901,589	14,672,708	972,901	0	0
Accounts	0	0	0	0	549,852
Special Assessments	0	6,307	2,162,382	0	0
Due from Other Funds	142,582	29,977	0	0	0
Due from Component Unit	300,000	0	0	0	0
Intergovernmental Receivable	376,917	679,053	0	1,173,202	0
Due From Primary Government	0	0	0	0	0
Materials and Supplies Inventory	126,380	125,054	0	0	3,111,935
Loans Receivable	0	3,016,124	0	0	0
Prepaid Items	190,472	0	0	0	6,311
Restricted Assets:					
Intergovernmental Receivable	0	0	0	0	279,834
Assets Limited as to Use or Restricted	0	0	0	0	64,375,876
Goodwill	0	0	0	0	425,212
Other Assets	0	0	0	0	2,871,300
Advances to Other Funds	4,538,362	0	0	0	0
Investments in Joint Venture	0	0	0	0	0
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0	109,893,522
<b>Other Debits</b>					
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	0	0	0	0	0
Amount Available in Debt Service Fund for Retirement of Special Assessment Debt	0	0	0	0	0
Amount Available in Special Revenue Funds for Accrued Compensated Absences	0	0	0	0	0
Amount to be Provided from General Government Resources	0	0	0	0	0
Amount to be Provided from Special Assessments	0	0	0	0	0
<b>Total Assets and Other Debits</b>	<b>\$17,296,575</b>	<b>\$41,618,885</b>	<b>\$8,167,168</b>	<b>\$15,169,830</b>	<b>\$212,526,956</b>

Fund Types	Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	Component Units	Totals (Memorandum Only) Reporting Entity
		General Fixed Assets	General Long-Term Obligations			
\$9,104,936	\$7,352,887	\$0	\$0	\$70,825,968	\$0	\$70,825,968
0	2,170,387	0	0	8,321,576	309,217	8,630,793
0	0	0	0	191,388	220,730	412,118
0	117,549,415	0	0	120,049,546	0	120,049,546
0	619,494	0	0	17,709,727	75,135	17,784,862
0	7,681,042	0	0	7,681,042	0	7,681,042
0	0	0	0	550,291	0	550,291
0	29	0	0	214	0	214
0	0	0	0	19,547,198	0	19,547,198
0	0	0	0	549,852	0	549,852
0	0	0	0	2,168,689	0	2,168,689
1,492,732	135,373	0	0	1,800,664	0	1,800,664
0	0	0	0	300,000	0	300,000
0	932,739	0	0	3,161,911	44,282	3,206,193
0	0	0	0	0	8,190	8,190
65,323	0	0	0	3,428,692	13,420	3,442,112
0	0	0	0	3,016,124	0	3,016,124
0	0	0	0	196,783	1,262	198,045
0	0	0	0	279,834	0	279,834
0	0	0	0	64,375,876	0	64,375,876
0	0	0	0	425,212	0	425,212
0	0	0	0	2,871,300	0	2,871,300
0	0	0	0	4,538,362	0	4,538,362
0	0	6,076,389	0	6,076,389	0	6,076,389
168,748	0	67,371,097	0	177,433,367	2,106,666	179,540,033
0	0	0	4,643,854	4,643,854	0	4,643,854
0	0	0	376,015	376,015	0	376,015
0	0	0	50,000	50,000	0	50,000
0	0	0	11,866,257	11,866,257	0	11,866,257
0	0	0	1,090,510	1,090,510	0	1,090,510
<u>\$10,831,739</u>	<u>\$136,441,366</u>	<u>\$73,447,486</u>	<u>\$18,026,636</u>	<u>\$533,526,641</u>	<u>\$2,778,902</u>	<u>\$536,305,543</u>

(continued)

**Portage County, Ohio**  
**Combined Balance Sheet**  
*All Fund Types, Account Groups and Discretely Presented Component Units (continued)*  
 December 31, 1999

	Governmental Fund Types				Proprietary
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
<b>Liabilities, Fund Equity, Net Assets And Other Credits</b>					
<b>Liabilities</b>					
Accounts Payable	\$429,296	\$1,869,613	\$342	\$916,497	\$3,607,609
Accrued Wages	278,614	506,751	0	0	683,531
Compensated Absences Payable	71,324	55,709	0	0	2,196,143
Interfund Payable	0	411,612	11,549	1,078	125,112
Due to Other Funds	719,769	636,490	0	0	216,633
Due to Component Unit	0	8,190	0	0	0
Due to County Funds:					
Taxes	0	0	0	0	0
Accounts	0	0	0	0	0
Special Assessments	0	0	0	0	0
Intergovernmental Payable	196,863	498,840	0	0	93,549
Due to Primary Government	0	0	0	0	0
Deferred Revenue	3,901,589	14,679,015	3,135,283	0	0
Deposits Held and Due to Others	0	0	0	0	0
Accrued Expenses	0	0	0	0	2,092,630
Accrued Interest Payable	0	0	0	30,643	17,163
Notes Payable	0	0	0	8,200,000	1,129,000
Estimated Third-Party Payor Settlements	0	0	0	0	1,269,642
Claims Payable	0	0	0	0	0
Advances from Other Funds	0	1,183,917	0	2,101,500	1,252,945
Undistributed Assets	0	0	0	0	0
Payroll Withholdings	0	0	0	0	0
OPWC Loans Payable	0	0	0	0	1,173,261
OWDA Loans Payable	0	0	0	0	9,208,549
General Obligation Bonds Payable	0	0	0	0	0
Revenue Bonds Payable	0	0	0	0	10,522,819
Long-Term Debt (Net of Unamortized Discount)	0	0	0	0	43,839,276
Self Insurance and Other Liabilities	0	0	0	0	3,003,812
Special Assessment Debt with Governmental Commitment	0	0	0	0	0
<b>Total Liabilities</b>	<b>5,597,455</b>	<b>19,850,137</b>	<b>3,147,174</b>	<b>11,249,658</b>	<b>80,431,674</b>
<b>Fund Equity, Net Assets and Other Credits</b>					
Investment in General Fixed Assets	0	0	0	0	0
Contributed Capital	0	0	0	0	39,563,161
Retained Earnings:					
Unreserved, Undesignated	0	0	0	0	6,945,726
Net Assets:					
Unrestricted	0	0	0	0	0
Fund Balance:					
Reserved for Encumbrances	552,550	4,140,541	125	9,626,696	0
Reserved for Inventory	126,380	125,054	0	0	0
Reserved for Contributions	0	0	0	0	0
Reserved for Advances to Other Funds	4,538,362	0	0	0	0
Reserved for Unclaimed Monies	302,704	0	0	0	0
Reserved for Loans Receivable	0	3,016,124	0	0	0
Reserved for Loan to Component Unit	300,000	0	0	0	0
Unreserved:					
Designated for Claims	254,000	0	0	0	0
Designated for Compensated Absences	0	50,000	0	0	0
Undesignated (Deficit)	5,625,124	14,437,029	5,019,869	(5,706,524)	0
Restricted	0	0	0	0	1,449,537
Unrestricted	0	0	0	0	84,136,858
<b>Total Fund Equity, Net Assets and Other Credits</b>	<b>11,699,120</b>	<b>21,768,748</b>	<b>5,019,994</b>	<b>3,920,172</b>	<b>132,095,282</b>
<b>Total Liabilities, Fund Equity, Net Assets and Other Credits</b>	<b>\$17,296,575</b>	<b>\$41,618,885</b>	<b>\$8,167,168</b>	<b>\$15,169,830</b>	<b>\$212,526,956</b>

See accompanying notes to the general purpose financial statements

Fund Types	Fiduciary Fund Types	Account Groups		Totals (Memorandum Only) Primary Government	Component Unit	Totals (Memorandum Only) Reporting Entity
		General Fixed Assets	General Long-Term Obligations			
\$261,760	\$23,868	\$0	\$0	\$7,108,985	\$260,163	\$7,369,148
7,233	0	0	0	1,476,129	9,389	1,485,518
45,528	0	0	2,262,484	4,631,188	0	4,631,188
1,000	0	0	0	550,291	0	550,291
17,667	210,105	0	0	1,800,664	0	1,800,664
0	0	0	0	8,190	0	8,190
0	19,547,198	0	0	19,547,198	0	19,547,198
0	549,852	0	0	549,852	0	549,852
0	2,168,689	0	0	2,168,689	0	2,168,689
68,560	109,454,428	0	0	110,312,240	1,591	110,313,831
0	0	0	0	0	300,000	300,000
0	0	0	0	21,715,887	0	21,715,887
0	1,043,403	0	0	1,043,403	0	1,043,403
0	0	0	0	2,092,630	0	2,092,630
0	0	0	0	47,806	0	47,806
0	0	0	0	9,329,000	11,643	9,340,643
0	0	0	0	1,269,642	0	1,269,642
1,113,024	0	0	0	1,113,024	0	1,113,024
0	0	0	0	4,538,362	0	4,538,362
0	3,233,389	0	0	3,233,389	0	3,233,389
0	203,748	0	0	203,748	0	203,748
0	0	0	0	1,173,261	0	1,173,261
0	0	0	349,472	9,558,021	0	9,558,021
0	0	0	14,297,627	14,297,627	0	14,297,627
0	0	0	0	10,522,819	0	10,522,819
0	0	0	0	43,839,276	0	43,839,276
0	0	0	0	3,003,812	0	3,003,812
0	0	0	1,117,053	1,117,053	0	1,117,053
1,514,772	136,434,680	0	18,026,636	276,252,186	582,786	276,834,972
0	0	73,447,486	0	73,447,486	0	73,447,486
0	0	0	0	39,563,161	2,007,992	41,571,153
9,316,967	0	0	0	16,262,693	(187,546)	16,075,147
0	0	0	0	0	375,670	375,670
0	0	0	0	14,319,912	0	14,319,912
0	0	0	0	251,434	0	251,434
0	3,500	0	0	3,500	0	3,500
0	0	0	0	4,538,362	0	4,538,362
0	0	0	0	302,704	0	302,704
0	0	0	0	3,016,124	0	3,016,124
0	0	0	0	300,000	0	300,000
0	0	0	0	254,000	0	254,000
0	0	0	0	50,000	0	50,000
0	3,186	0	0	19,378,684	0	19,378,684
0	0	0	0	1,449,537	0	1,449,537
0	0	0	0	84,136,858	0	84,136,858
9,316,967	6,686	73,447,486	0	257,274,455	2,196,116	259,470,571
\$10,831,739	\$136,441,366	\$73,447,486	\$18,026,636	\$533,526,641	\$2,778,902	\$536,305,543

**Portage County, Ohio**  
*Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Governmental Fund Types  
For the Year Ended December 31, 1999*

	Governmental Fund		
	General	Special Revenue	Debt Service
<b>Revenues</b>			
Property and Other Taxes	\$4,472,698	\$14,496,690	\$947,418
Permissive Sales Tax	11,685,213	0	2,915,940
Charges for Services	4,388,524	4,497,763	0
Licenses and Permits	14,138	230,833	0
Fines and Forfeitures	1,185,102	287,549	0
Intergovernmental	3,958,735	28,242,264	0
Special Assessments	0	4,828	151,154
Interest	2,988,864	106,675	0
Gifts and Donations	0	55,916	0
Other	311,985	60,587	0
<b>Total Revenues</b>	<b>29,005,259</b>	<b>47,983,105</b>	<b>4,014,512</b>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	10,317,823	1,399,446	0
Judicial	6,529,475	179,926	0
Public Safety	9,874,161	1,836,690	0
Public Works	150,133	5,310,632	0
Health	366,059	23,169,300	0
Human Services	1,293,539	12,963,607	0
Conservation and Recreation	538,202	0	0
Other	180,435	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	1,265,189
Interest and Fiscal Charges	0	0	876,712
<b>Total Expenditures</b>	<b>29,249,827</b>	<b>44,859,601</b>	<b>2,141,901</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(244,568)</i>	<i>3,123,504</i>	<i>1,872,611</i>
<b>Other Financing Sources (Uses)</b>			
Proceeds of Bonds	0	0	0
Proceeds of Loans	0	0	0
Sale of Fixed Assets	14,205	5,100	0
Operating Transfers In	0	593,149	82,367
Operating Transfers Out	(1,145,501)	(897,896)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(1,131,296)</b>	<b>(299,647)</b>	<b>82,367</b>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<i>(1,375,864)</i>	<i>2,823,857</i>	<i>1,954,978</i>
<i>Fund Balances Beginning of Year (Restated - See Note 3)</i>	<i>13,066,584</i>	<i>18,975,395</i>	<i>3,065,016</i>
Increase (Decrease) in Reserve for Inventory	8,400	(30,504)	0
<b>Fund Balances End of Year</b>	<b>\$11,699,120</b>	<b>\$21,768,748</b>	<b>\$5,019,994</b>

See accompanying notes to the general purpose financial statements

Types	Totals
Capital Projects	(Memorandum Only)
\$0	\$19,916,806
0	14,601,153
0	8,886,287
0	244,971
0	1,472,651
2,330,963	34,531,962
81,913	237,895
102,028	3,197,567
0	55,916
66,112	438,684
<u>2,581,016</u>	<u>83,583,892</u>
0	11,717,269
0	6,709,401
0	11,710,851
0	5,460,765
0	23,535,359
0	14,257,146
0	538,202
0	180,435
11,014,245	11,014,245
0	1,265,189
36,317	913,029
<u>11,050,562</u>	<u>87,301,891</u>
<u>(8,469,546)</u>	<u>(3,717,999)</u>
191,388	191,388
75,672	75,672
0	19,305
1,297,991	1,973,507
(102,914)	(2,146,311)
<u>1,462,137</u>	<u>113,561</u>
<u>(7,007,409)</u>	<u>(3,604,438)</u>
10,927,581	46,034,576
0	(22,104)
<u>\$3,920,172</u>	<u>\$42,408,034</u>

**Portage County, Ohio**  
*Combined Statement of Revenues, Expenditures and  
 Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
 All Governmental Fund Types  
 For the Year Ended December 31, 1999*

	General Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$4,156,797	\$4,472,698	\$315,901
Permissive Sales Tax	11,363,724	11,468,386	104,662
Charges for Services	3,727,686	4,285,432	557,746
Licenses and Permits	14,138	14,138	0
Fines and Forfeitures	1,030,734	1,113,354	82,620
Intergovernmental	3,643,136	3,998,228	355,092
Special Assessments	0	0	0
Interest	2,534,202	3,607,353	1,073,151
Gifts and Donations	0	0	0
Refunds and Reimbursements	141,556	270,409	128,853
Other	276,487	309,657	33,170
<b>Total Revenues</b>	<b>26,888,460</b>	<b>29,539,655</b>	<b>2,651,195</b>
<b>Expenditures</b>			
<b>Current:</b>			
General Government:			
Legislative and Executive	11,542,781	10,963,345	579,436
Judicial	7,149,721	6,902,479	247,242
Public Safety	10,511,201	10,156,674	354,527
Public Works	157,845	151,191	6,654
Health	444,426	366,035	78,391
Human Services	1,489,099	1,276,213	212,886
Conservation and Recreation	545,702	538,202	7,500
Intergovernmental	3,223	0	3,223
Other	312,702	251,172	61,530
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<b>Total Expenditures</b>	<b>32,156,700</b>	<b>30,605,311</b>	<b>1,551,389</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(5,268,240)</b>	<b>(1,065,656)</b>	<b>4,202,584</b>
<b>Other Financing Sources (Uses)</b>			
Proceeds of Bonds	0	0	0
Proceeds of Notes	0	0	0
Proceeds of Loans	0	0	0
Sale of Fixed Assets	3	14,205	14,202
Advances In	1,065,887	1,065,888	1
Advances Out	(3,214,284)	(3,189,284)	25,000
Operating Transfers In	0	0	0
Operating Transfers Out	(1,145,501)	(1,145,501)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(3,293,895)</b>	<b>(3,254,692)</b>	<b>39,203</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>(8,562,135)</b>	<b>(4,320,348)</b>	<b>4,241,787</b>
<b>Fund Balances Beginning of Year</b>	<b>8,076,901</b>	<b>8,076,901</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>948,678</b>	<b>948,678</b>	<b>0</b>
<b>Fund Balances End of Year</b>	<b>\$463,444</b>	<b>\$4,705,231</b>	<b>\$4,241,787</b>

Special Revenue Funds			Debt Service Funds		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$14,428,376	\$14,496,690	\$68,314	\$947,418	\$947,418	\$0
0	0	0	1,983,184	2,876,546	893,362
4,144,689	4,461,852	317,163	0	0	0
229,843	230,397	554	0	0	0
266,161	286,787	20,626	0	0	0
26,896,702	27,739,857	843,155	57,825	57,854	29
4,827	4,828	1	192,045	192,116	71
75,036	104,123	29,087	0	0	0
23,754	55,916	32,162	0	0	0
193,239	514,660	321,421	0	0	0
10,821	60,587	49,766	0	0	0
<u>46,273,448</u>	<u>47,955,697</u>	<u>1,682,249</u>	<u>3,180,472</u>	<u>4,073,934</u>	<u>893,462</u>
2,516,611	1,985,355	531,256	0	0	0
350,282	295,408	54,874	0	0	0
2,418,542	2,076,952	341,590	0	0	0
6,685,503	6,118,226	567,277	0	0	0
31,597,934	25,414,541	6,183,393	0	0	0
15,892,429	14,383,597	1,508,832	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	1,439,175	1,439,139	36
0	0	0	1,125,587	1,116,808	8,779
<u>59,461,301</u>	<u>50,274,079</u>	<u>9,187,222</u>	<u>2,564,762</u>	<u>2,555,947</u>	<u>8,815</u>
<u>(13,187,853)</u>	<u>(2,318,382)</u>	<u>10,869,471</u>	<u>615,710</u>	<u>1,517,987</u>	<u>902,277</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
5,000	5,100	100	0	0	0
64,390	64,390	0	0	5,452	5,452
(1,020,000)	(1,020,000)	0	(897)	(897)	0
555,790	593,149	37,359	340,245	397,473	57,228
(897,896)	(897,896)	0	0	0	0
<u>(1,292,716)</u>	<u>(1,255,257)</u>	<u>37,459</u>	<u>339,348</u>	<u>402,028</u>	<u>62,680</u>
(14,480,569)	(3,573,639)	10,906,930	955,058	1,920,015	964,957
15,349,529	15,349,529	0	2,623,720	2,623,720	0
4,683,688	4,683,688	0	326	326	0
<u>\$5,552,648</u>	<u>\$16,459,578</u>	<u>\$10,906,930</u>	<u>\$3,579,104</u>	<u>\$4,544,061</u>	<u>\$964,957</u>

(continued)



**Portage County, Ohio**  
*Combined Statement of Revenues, Expenditures and  
 Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
 All Governmental Fund Types (continued)  
 For the Year Ended December 31, 1999*

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$0	\$0	\$0
Permissive Sales Tax	0	0	0
Charges for Services	0	0	0
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	1,961,007	1,820,229	(140,778)
Special Assessments	81,000	81,913	913
Interest	74,367	117,718	43,351
Gifts and Donations	0	0	0
Refunds and Reimbursements	583	1,178	595
Other	32,000	66,112	34,112
<i>Total Revenues</i>	<u>2,148,957</u>	<u>2,087,150</u>	<u>(61,807)</u>
<b>Expenditures</b>			
<b>Current:</b>			
<b>General Government:</b>			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Conservation and Recreation	0	0	0
Intergovernmental	0	0	0
Other	0	0	0
Capital Outlay	23,587,335	22,612,757	974,578
<b>Debt Service:</b>			
Principal Retirement	366,000	366,000	0
Interest and Fiscal Charges	10,033	10,033	0
<i>Total Expenditures</i>	<u>23,963,368</u>	<u>22,988,790</u>	<u>974,578</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(21,814,411)</u>	<u>(20,901,640)</u>	<u>912,771</u>
<b>Other Financing Sources (Uses):</b>			
Proceeds of Bonds	208,281	191,388	(16,893)
Proceeds of Notes	8,340,000	8,340,000	0
Proceeds of Loans	134,166	75,672	(58,494)
Sale of Fixed Assets	0	0	0
Advances In	1,542,018	2,102,518	560,500
Advances Out	(855,701)	0	855,701
Operating Transfers In	1,297,991	1,297,991	0
Operating Transfers Out	(102,914)	(102,914)	0
<i>Total Other Financing Sources (Uses)</i>	<u>10,563,841</u>	<u>11,904,655</u>	<u>1,340,814</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(11,250,570)</u>	<u>(8,996,985)</u>	<u>2,253,585</u>
<i>Fund Balances Beginning of Year</i>	<u>3,362,417</u>	<u>3,362,417</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>9,019,322</u>	<u>9,019,322</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$1,131,169</u>	<u>\$3,384,754</u>	<u>\$2,253,585</u>
<i>See accompanying notes to the general purpose financial statements</i>			

Totals (Memorandum Only)

Revised Budget	Actual	Variance Favorable (Unfavorable)
\$19,532,591	\$19,916,806	\$384,215
13,346,908	14,344,932	998,024
7,872,375	8,747,284	874,909
243,981	244,535	554
1,296,895	1,400,141	103,246
32,558,670	33,616,168	1,057,498
277,872	278,857	985
2,683,605	3,829,194	1,145,589
23,754	55,916	32,162
335,378	786,247	450,869
319,308	436,356	117,048
<u>78,491,337</u>	<u>83,656,436</u>	<u>5,165,099</u>
14,059,392	12,948,700	1,110,692
7,500,003	7,197,887	302,116
12,929,743	12,233,626	696,117
6,843,348	6,269,417	573,931
32,042,360	25,780,576	6,261,784
17,381,528	15,659,810	1,721,718
545,702	538,202	7,500
3,223	0	3,223
312,702	251,172	61,530
23,587,335	22,612,757	974,578
1,805,175	1,805,139	36
1,135,620	1,126,841	8,779
<u>118,146,131</u>	<u>106,424,127</u>	<u>11,722,004</u>
<u>(39,654,794)</u>	<u>(22,767,691)</u>	<u>16,887,103</u>
208,281	191,388	(16,893)
8,340,000	8,340,000	0
134,166	75,672	(58,494)
5,003	19,305	14,302
2,672,295	3,238,248	565,953
(5,090,882)	(4,210,181)	880,701
2,194,026	2,288,613	94,587
(2,146,311)	(2,146,311)	0
<u>6,316,578</u>	<u>7,796,734</u>	<u>1,480,156</u>
(33,338,216)	(14,970,957)	18,367,259
29,412,567	29,412,567	0
<u>14,652,014</u>	<u>14,652,014</u>	<u>0</u>
<u>\$10,726,365</u>	<u>\$29,093,624</u>	<u>\$18,367,259</u>

**Portage County, Ohio**  
*Combined Statement of Revenues, Expenses  
and Changes in Fund Equity*  
*All Proprietary Fund Types, Similar Trust Funds, and Discretely Presented Component Unit*  
*For the Year Ended December 31, 1999*

	Proprietary Fund Types		Fiduciary Fund Type
	Enterprise	Internal Service	Non- Expendable Trust
<b>Operating Revenues</b>			
Charges for Services	\$111,802,058	\$7,352,262	\$0
Interest	0	0	347
Other	4,041,006	0	0
<i>Total Operating Revenues</i>	<u>115,843,064</u>	<u>7,352,262</u>	<u>347</u>
<b>Operating Expenses</b>			
Personal Services	58,761,413	441,901	0
Contractual Services	11,773,784	2,100,094	0
Claims	0	4,262,055	0
Materials and Supplies	24,406,218	0	0
Interest	1,484,514	0	0
Depreciation and Amortization	7,442,412	4,878	0
Bad Debt	7,020,948	0	0
Other	44,062	0	0
<i>Total Operating Expenses</i>	<u>110,933,351</u>	<u>6,808,928</u>	<u>0</u>
<i>Operating Income (Loss)</i>	<u>4,909,713</u>	<u>543,334</u>	<u>347</u>
<b>Non-Operating Revenues (Expenses)</b>			
Interest	1,187,422	0	0
Operating Grants	0	0	0
Interest and Fiscal Charges	(1,017,991)	0	0
Contributions	792,351	0	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>961,782</u>	<u>0</u>	<u>0</u>
<i>Income Before Operating Transfers</i>	<u>5,871,495</u>	<u>543,334</u>	<u>347</u>
Operating Transfers In	203,307	0	0
Operating Transfers Out	(30,503)	0	0
<i>Net Income</i>	<u>6,044,299</u>	<u>543,334</u>	<u>347</u>
<i>Retained Earnings/Fund Balance</i>			
<i>Beginning of Year (Restated - See Note 3)</i>	<u>86,487,822</u>	<u>8,773,633</u>	<u>6,339</u>
<i>Retained Earnings/Fund Balance End of Year</i>	<u>92,532,121</u>	<u>9,316,967</u>	<u>6,686</u>
<i>Contributed Capital Beginning of Year</i>	<u>37,974,726</u>	<u>0</u>	<u>0</u>
Contributions During the Year From:			
Capital Grants	431,986	0	0
Special Assessments	55,001	0	0
Customers	1,101,448	0	0
<i>Contributed Capital End of Year</i>	<u>39,563,161</u>	<u>0</u>	<u>0</u>
<i>Total Fund Equity End of Year</i>	<u>\$132,095,282</u>	<u>\$9,316,967</u>	<u>\$6,686</u>

See accompanying notes to the general purpose financial statements

Totals (Memorandum Only) Primary Government	Portage County Regional Airport Authority	Totals (Memorandum Only) Primary Government
\$119,154,320	\$76,333	\$119,230,653
347	0	347
4,041,006	24,002	4,065,008
<u>123,195,673</u>	<u>100,335</u>	<u>123,296,008</u>
59,203,314	17,159	59,220,473
13,873,878	272,083	14,145,961
4,262,055	0	4,262,055
24,406,218	215,923	24,622,141
1,484,514	0	1,484,514
7,447,290	33,391	7,480,681
7,020,948	0	7,020,948
44,062	17,535	61,597
<u>117,742,279</u>	<u>556,091</u>	<u>118,298,370</u>
5,453,394	(455,756)	4,997,638
1,187,422	0	1,187,422
0	10,000	10,000
(1,017,991)	2,054	(1,015,937)
792,351	0	792,351
<u>961,782</u>	<u>12,054</u>	<u>973,836</u>
6,415,176	(443,702)	5,971,474
203,307	0	203,307
(30,503)	0	(30,503)
6,587,980	(443,702)	6,144,278
95,267,794	256,156	95,523,950
<u>101,855,774</u>	<u>(187,546)</u>	<u>101,668,228</u>
37,974,726	1,479,564	39,454,290
431,986	528,428	960,414
55,001	0	55,001
1,101,448	0	1,101,448
<u>39,563,161</u>	<u>2,007,992</u>	<u>41,571,153</u>
<u>\$141,418,935</u>	<u>\$1,820,446</u>	<u>\$143,239,381</u>

**Portage County, Ohio**  
*Statement of Activities*  
*Portage Industries - Component Unit*  
*For the Year Ended December 31, 1999*

<b>Support</b>	
Other Support - In Kind	<u>\$25,154</u>
 <b>Revenue</b>	
Program Service Revenue	
Contract Work	395,661
Interest Income	9,728
Investment Income	1,613
Unrealized Gain on Investment	<u>8,480</u>
 Total Revenue	 <u>415,482</u>
 <i>Total Support and Revenue</i>	 <u>440,636</u>
 <b>Expenses</b>	
Program Service Expenses	397,131
Management and General	<u>6,357</u>
 <i>Total Expenses</i>	 <u>403,488</u>
 <i>Change in Net Assets</i>	 37,148
 <i>Net Assets Beginning of Year</i>	 <u>338,522</u>
 <i>Net Assets End of Year</i>	 <u><u>\$375,670</u></u>

See accompanying notes to the general purpose financial statements

**Portage County, Ohio**  
*Combined Statement of Revenues, Expenses and  
 Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual  
 All Proprietary Fund Types and Similar Trust Funds - Primary Government  
 For The Year Ended December 31, 1999*

	Enterprise Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$11,284,275	\$11,973,595	\$689,320
Tap-In Fees	990,581	1,101,448	110,867
Special Assessments	13,934	14,005	71
Interest	26,915	27,014	99
Grants	302,511	374,132	71,621
Refunds and Reimbursements	225,518	269,514	43,996
Other	301,268	335,001	33,733
Proceeds of Loans	6,539,325	5,410,360	(1,128,965)
Proceeds of Notes	1,867,000	1,867,000	0
<i>Total Revenues</i>	<u>21,551,327</u>	<u>21,372,069</u>	<u>(179,258)</u>
<b>Expenses</b>			
Personal Services	5,660,225	5,634,738	25,487
Supplies and Services	6,618,209	4,480,087	2,138,122
Claims	0	0	0
Other	773,660	46,262	727,398
Capital Outlay	8,924,135	8,361,751	562,384
Debt Service:			
Principal Retirement	3,255,971	3,255,967	4
Interest and Fiscal Charges	792,290	792,287	3
<i>Total Expenses</i>	<u>26,024,490</u>	<u>22,571,092</u>	<u>3,453,398</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(4,473,163)	(1,199,023)	3,274,140
Advances In	947,897	1,017,942	70,045
Advances Out	(46,009)	(46,009)	0
Operating Transfers In	153,957	155,000	1,043
Operating Transfers Out	(388,157)	(297,302)	90,855
<i>Excess of Revenues Over (Under) Expenses, Advances and Operating Transfers</i>	(3,805,475)	(369,392)	3,436,083
<i>Fund Equity Beginning of Year</i>	6,702,116	6,702,116	0
Prior Year Encumbrances Appropriated	1,550,701	1,550,701	0
<i>Fund Equity End of Year</i>	<u>\$4,447,342</u>	<u>\$7,883,425</u>	<u>\$3,436,083</u>

(continued)

**Portage County, Ohio**  
*Combined Statement of Revenues, Expenses and  
 Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual  
 All Proprietary Fund Types and Similar Trust Funds - Primary Government (continued)  
 For The Year Ended December 31, 1999*

	Internal Service Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$7,249,320	\$7,402,355	\$153,035
Tap-In Fees	0	0	0
Special Assessments	0	0	0
Interest	0	0	0
Grants	0	0	0
Refunds and Reimbursements	1,110	14,342	13,232
Other	0	0	0
Proceeds of Loans	0	0	0
Proceeds of Notes	0	0	0
<i>Total Revenues</i>	<u>7,250,430</u>	<u>7,416,697</u>	<u>166,267</u>
<b>Expenses</b>			
Personal Services	482,246	460,733	21,513
Supplies and Services	3,595,313	3,538,880	56,433
Claims	5,627,718	4,589,346	1,038,372
Other	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenses</i>	<u>9,705,277</u>	<u>8,588,959</u>	<u>1,116,318</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(2,454,847)	(1,172,262)	1,282,585
Advances In	0	0	0
Advances Out	(1,000)	0	1,000
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
<i>Excess of Revenues Over (Under) Expenses, Advances and Operating Transfers</i>	(2,455,847)	(1,172,262)	1,283,585
<i>Fund Equity Beginning of Year</i>	8,096,120	8,096,120	0
Prior Year Encumbrances Appropriated	669,480	669,480	0
<i>Fund Equity End of Year</i>	<u>\$6,309,753</u>	<u>\$7,593,338</u>	<u>\$1,283,585</u>

See accompanying notes to the general purpose financial statements

Nonexpendable Trust Funds			Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$0	\$0	\$0	\$18,533,595	\$19,375,950	\$842,355
0	0	0	990,581	1,101,448	110,867
0	0	0	13,934	14,005	71
305	318	13	27,220	27,332	112
0	0	0	302,511	374,132	71,621
0	0	0	226,628	283,856	57,228
0	0	0	301,268	335,001	33,733
0	0	0	6,539,325	5,410,360	(1,128,965)
0	0	0	1,867,000	1,867,000	0
<u>305</u>	<u>318</u>	<u>13</u>	<u>28,802,062</u>	<u>28,789,084</u>	<u>(12,978)</u>
0	0	0	6,142,471	6,095,471	47,000
237	224	13	10,213,759	8,019,191	2,194,568
0	0	0	5,627,718	4,589,346	1,038,372
0	0	0	773,660	46,262	727,398
0	0	0	8,924,135	8,361,751	562,384
0	0	0	3,255,971	3,255,967	4
0	0	0	792,290	792,287	3
<u>237</u>	<u>224</u>	<u>13</u>	<u>35,730,004</u>	<u>31,160,275</u>	<u>4,569,729</u>
68	94	26	(6,927,942)	(2,371,191)	4,556,751
0	0	0	947,897	1,017,942	70,045
0	0	0	(47,009)	(46,009)	1,000
0	0	0	153,957	155,000	1,043
0	0	0	(388,157)	(297,302)	90,855
68	94	26	(6,261,254)	(1,541,560)	4,719,694
6,339	6,339	0	14,804,575	14,804,575	0
0	0	0	2,220,181	2,220,181	0
<u>\$6,407</u>	<u>\$6,433</u>	<u>\$26</u>	<u>\$10,763,502</u>	<u>\$15,483,196</u>	<u>\$4,719,694</u>



**Portage County, Ohio**  
*Combined Statement of Cash Flows*  
*All Proprietary Fund Types, Similar Trust Funds and*  
*Discretely Presented Component Unit*  
*For the Year Ended December 31, 1999*

	Proprietary Fund Types	
	Enterprise	Internal Service
<b>Increase (Decrease) in Cash and Cash Equivalents:</b>		
<b>Cash Flows from Operating Activities</b>		
Cash Received from Customers	\$105,828,404	\$0
Other Cash Receipts	4,222,600	14,342
Cash Received from Quasi-External Transactions with Other Funds	0	7,402,355
Cash Payments:		
to Suppliers for Goods and Services	(37,843,017)	(2,074,428)
for Employee Services and Benefits	(58,860,134)	(460,733)
for Claims	0	(4,542,200)
for Other Operating Expenses	(44,062)	0
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>13,303,791</u>	<u>339,336</u>
<b>Cash Flows from Noncapital Financing Activities</b>		
Operating Transfers In	203,307	0
Operating Transfers Out	(30,503)	0
Operating Grants	0	0
Advances In	1,017,942	0
Advances Out	(46,009)	0
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>1,144,737</u>	<u>0</u>
<b>Cash Flows from Capital and Related Financing Activities</b>		
Proceeds of Long-Term Debt	21,211,538	0
Proceeds of Notes	1,867,000	0
Bond Issuance Costs	(577,487)	0
Proceeds of OWDA Loans	4,921,650	0
Proceeds of OPWC Loan	488,710	0
Principal Paid on Notes	(2,531,000)	0
Interest Paid on Notes	(81,980)	0
Principal Paid on OWDA Loans	(292,894)	0
Interest Paid on OWDA Loans	(249,460)	0
Principal Paid on Revenue Bonds	(522,523)	0
Interest Paid on Revenue Bonds	(700,820)	0
Principal Paid on Long-Term Debt	(1,686,548)	0
Interest Paid on Long-Term Debt	(1,283,267)	0
Principal Paid on OPWC Loan	(83,500)	0
Gifts, Grants and Bequests Received	792,351	0
Acquisition of Capital Assets	(19,942,619)	0
Tap-In Fees	1,101,448	0
Capital Grants	431,986	0
Special Assessments	55,001	0
<i>Net Cash Provided by Capital and Related Financing Activities</i>	<u>2,917,586</u>	<u>0</u>
<b>Cash Flows from Investing Activities</b>		
Interest	2,586,449	0
Increase in Assets of Limited Use	(20,172,363)	0
<i>Net Cash Provided By (Used for) Investing Activities</i>	<u>(17,585,914)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(219,800)	339,336
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>14,445,886</u>	<u>8,765,600</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$14,226,086</u>	<u>\$9,104,936</u>

Fiduciary Fund Type	Totals (Memorandum Only) Primary Government	Portage County Regional Airport Authority	Totals (Memorandum Only) Reporting Entity
Nonexpendable Trust			
\$0	\$105,828,404	\$70,853	\$105,899,257
0	4,236,942	24,002	4,260,944
0	7,402,355	0	7,402,355
0	(39,917,445)	(238,770)	(40,156,215)
0	(59,320,867)	(16,696)	(59,337,563)
0	(4,542,200)	0	(4,542,200)
0	(44,062)	(17,974)	(62,036)
0	13,643,127	(178,585)	13,464,542
0	203,307	0	203,307
0	(30,503)	0	(30,503)
0	0	10,000	10,000
0	1,017,942	0	1,017,942
0	(46,009)	0	(46,009)
0	1,144,737	10,000	1,154,737
0	21,211,538	0	21,211,538
0	1,867,000	0	1,867,000
0	(577,487)	0	(577,487)
0	4,921,650	0	4,921,650
0	488,710	0	488,710
0	(2,531,000)	0	(2,531,000)
0	(81,980)	0	(81,980)
0	(292,894)	0	(292,894)
0	(249,460)	0	(249,460)
0	(522,523)	0	(522,523)
0	(700,820)	0	(700,820)
0	(1,686,548)	0	(1,686,548)
0	(1,283,267)	0	(1,283,267)
0	(83,500)	0	(83,500)
0	792,351	0	792,351
0	(19,942,619)	(471,576)	(20,414,195)
0	1,101,448	0	1,101,448
0	431,986	484,146	916,132
0	55,001	0	55,001
0	2,917,586	12,570	2,930,156
318	2,586,767	2,054	2,588,821
0	(20,172,363)	0	(20,172,363)
318	(17,585,596)	2,054	(17,583,542)
318	119,854	(153,961)	(34,107)
6,339	23,217,825	373,203	23,591,028
\$6,657	\$23,337,679	\$219,242	\$23,556,921

(continued)

**Portage County, Ohio**  
*Combined Statement of Cash Flows*  
*All Proprietary Fund Types, Similar Trust Funds and*  
*Discretely Presented Component Unit (continued)*  
*For the Year Ended December 31, 1999*

	Proprietary Fund Types	
	Enterprise	Internal Service
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</b>		
<i>Operating Income (Loss)</i>	\$4,909,713	\$543,334
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</b>		
Depreciation and Amortization Expense	7,442,412	4,878
Provision for Doubtful Accounts	7,020,948	0
Interest Revenue for Nonexpendable Trust Funds	0	0
Interest Expense	1,484,514	0
(Increase) Decrease in Assets:		
Accounts Receivable	(6,408,694)	0
Due From Other Funds	0	65,079
Materials and Supplies Inventory	(291,944)	(25,956)
Prepaid Items	(6,311)	0
Intergovernmental Receivable	(279,834)	0
Other Assets	405,288	0
Increase (Decrease) in Liabilities:		
Accounts Payable	(453,380)	(33,251)
Accrued Wages	(161,715)	(8,799)
Compensated Absences Payable	(127,188)	6,347
Due to Other Funds	199,026	(555)
Intergovernmental Payable	(10,126)	68,404
Accrued Expenses	(258,947)	0
Estimated Third-Party Payor Settlements	(170,868)	0
Claims Payable	0	(280,145)
Self Insurance and Other Liabilities	10,897	0
<i>Total Adjustments</i>	<u>8,394,078</u>	<u>(203,998)</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$13,303,791</u>	<u>\$339,336</u>

**Non-Cash Investing Activities**

For the Enterprise Funds, the decrease in fair value of investments during 1999 was \$1,393,987.

**Reconciliation of Cash and Cash Equivalents of Nonexpendable Trust Funds to Balance Sheet:**

Cash and Cash Equivalents - all Fiduciary Funds.	
Equity in Pooled Cash and Cash Equivalents	\$7,352,887
Cash and cash Equivalents in Segregated Accounts	2,170,387
	<u>9,523,274</u>
Cash and Cash Equivalents - Agency Funds	(9,516,617)
Cash and Cash Equivalents - Nonexpendable Trust Funds	\$6,657

See accompanying notes to the general purpose financial statements

Fiduciary Fund Type	Totals (Memorandum Only) Primary Government	Portage County Regional Airport Authority	Totals (Memorandum Only) Reporting Entity
\$347	\$5,453,394	(\$455,756)	\$4,997,638
0	7,447,290	33,391	7,480,681
0	7,020,948	0	7,020,948
(347)	(347)	0	(347)
0	1,484,514	0	1,484,514
0	(6,408,694)	(5,480)	(6,414,174)
0	65,079	0	65,079
0	(317,900)	12,226	(305,674)
0	(6,311)	0	(6,311)
0	(279,834)	0	(279,834)
0	405,288	0	405,288
0	(486,631)	236,571	(250,060)
0	(170,514)	0	(170,514)
0	(120,841)	0	(120,841)
0	198,471	0	198,471
0	58,278	463	58,741
0	(258,947)	0	(258,947)
0	(170,868)	0	(170,868)
0	(280,145)	0	(280,145)
0	10,897	0	10,897
(347)	8,189,733	277,171	8,466,904
\$0	\$13,643,127	(\$178,585)	\$13,464,542

**Portage County, Ohio**  
*Statement of Cash Flows*  
*Portage Industries*  
*Discretely Presented Component Unit*  
*For the Year Ended December 31, 1999*

**Increase (Decrease) in Cash and Cash Equivalents:**

**Cash Flows from Operating Activities**

Cash Received from Customers	\$408,293
Interest Received	9,728
Interest Income Received	1,613
Cash Payments:	
for Supplies, Employees and Related Costs	(342,463)
for Interest Paid	(1,063)
for Other Functional Expenses	(45,407)

*Net Cash Provided by Operating Activities* 30,701

**Cash Flows from Financing Activities**

Principal Payments on Long-Term Debt	<u>(7,616)</u>
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**Cash Flows from Investing Activities**

Capital Expenditures	(3,484)
Purchases of Certificates of Deposit	(55,494)
Redemptions of Certificates of Deposit	45,783
Purchase of Investments - Marketable Securities	<u>(1,416)</u>

*Net Cash Used for Investing Activities* (14,611)

*Net Increase (Decrease) in Cash and Cash Equivalents* 8,474

*Cash and Cash Equivalents Beginning of Year* 81,501

*Cash and Cash Equivalents End of Year* \$89,975

**Net Cash Provided by Operating Activities:**

Excess Revenue and Support over Expenses \$37,148

*Adjustments to Reconcile Excess Revenue and Support Over Expenses to Net Cash Provided by Operating Activities*

Depreciation	2,109
Unrealized Gain on Investments	(8,480)
(Increase) Decrease in Assets:	
Accounts Receivable/Due from Primary Government	12,590
Other Receivables	(2,890)
Materials and Supplies Inventory	(4,841)
Prepaid Items	67
Increase (Decrease) in Liabilities:	
Accounts Payable	(5,710)
Accrued Wages	2,379
Intergovernmental Payable	<u>(1,671)</u>

*Total Adjustments* (6,447)

*Net Cash Provided by Operating Activities* \$30,701

See accompanying notes to the general purpose financial statements

**Portage County, Ohio**  
*Combining Balance Sheet*  
*All Component Units*  
*December 31, 1999*

	Portage County Airport	Portage Industries	Totals
<b>Assets</b>			
Cash and Cash Equivalents in Segregated Accounts	\$219,242	\$89,975	\$309,217
Investments in Segregated Accounts	0	220,730	220,730
Accounts Receivable	5,480	69,655	75,135
Intergovernmental Receivable	44,282	0	44,282
Due from Primary Government	0	8,190	8,190
Materials and Supplies Inventory	0	13,420	13,420
Prepaid Items	0	1,262	1,262
Fixed Assets (Net of Accumulated Depreciation)	2,098,354	8,312	2,106,666
<i>Total Assets</i>	<u>\$2,367,358</u>	<u>\$411,544</u>	<u>\$2,778,902</u>
<b>Liabilities</b>			
Accounts Payable	\$246,449	\$13,714	\$260,163
Accrued Wages	0	9,389	9,389
Intergovernmental Payable	463	1,128	1,591
Due to Primary Government	300,000	0	300,000
Notes Payable	0	11,643	11,643
<i>Total Liabilities</i>	<u>546,912</u>	<u>35,874</u>	<u>582,786</u>
<b>Fund Equity and Net Assets</b>			
Contributed Capital	2,007,992	0	2,007,992
Retained Earnings:			
Unreserved	(187,546)	0	(187,546)
Net Assets:			
Unrestricted	0	375,670	375,670
<i>Total Fund Equity</i>	<u>1,820,446</u>	<u>375,670</u>	<u>2,196,116</u>
<i>Total Liabilities, Fund Equity and Other Net Assets</i>	<u>\$2,367,358</u>	<u>\$411,544</u>	<u>\$2,778,902</u>

See accompanying notes to the general purpose financial statements

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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**Note 1 - Reporting Entity**

Portage County, Ohio (The "County") was created in 1808. The County is governed by a board of three commissioners elected by the voters 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 Auditor, 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 four 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.

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements of the County 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 Hospital (Hospital) and Subsidiaries, Portage County Community Mental Health Board, Portage County Board of Mental Retardation and Developmental Disabilities (MRDD), 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 organizations; 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 also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt or the levying of taxes.

***Discretely Presented Component Units*** The component unit column in the combined financial statements identifies the financial data of the County's component units, Portage Industries, Inc. and the Portage County Regional Airport. They are reported separately to emphasize that they are legally separate from the County.

***Portage Industries, Inc. (Workshop)*** Portage Industries, Inc. is a legally separate, non-governmental, non-profit organization, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Portage County Board of Mental Retardation and Developmental Disabilities, provides a comprehensive program of services, including employment for mentally retarded and developmentally disabled citizens. The Portage County Board of MRDD provides the Workshop with resources and personnel for the operation of the Workshop including staff salaries and benefits and certain supplies and advertising. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to the retarded and handicapped adults of Portage County, Portage County Industries, Inc. is reflected as a component unit of Portage County. Portage Industries, Inc. operates on a fiscal year ending December 31. Separately issued financial statements can be obtained from Portage Industries, Inc., 7008 State Route 88, Ravenna, Ohio 44266.

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**Portage County Regional Airport (Airport)** The Portage County Regional Airport was created by resolution of the County Commissioners under the authority of Chapter 308 of the Ohio Revised Code. The Airport is governed by a seven member board of trustees appointed by the County Commissioners. The Board of Trustees has the authority to exercise all of the powers and privileges provided under the law. These powers include the ability to sue or be sued in its corporate name, the power to establish and collect rates, rentals and other charges, the authority to acquire, construct, operate, manage and maintain airport facilities, the authority to buy and sell real and personal property, and the authority to issue debt for acquiring or constructing any facility or permanent improvement. The Airport serves as custodian of its own funds and maintains all records and accounts independent of Portage County. The Airport imposes a financial burden on the County; therefore, the Airport is a component unit of the County. Separate financial statements can be obtained from Portage County Regional Airport Authority, P.O. Box 792, Ravenna, Ohio 44266.

The County is associated with certain organizations which are defined as Jointly Governed Organizations, Related Organizations and Joint Ventures. These organizations are presented in Note 23, 24 and 25 to the general purpose financial statements. These organizations are:

- Portage County Regional Planning Commission
- Northeast Ohio Four County Regional Planning and Development Organization
- Akron Metropolitan Area Transportation Study
- Northeast Ohio Trade and Economic Consortium
- Northeast Ohio Community Alternative Program Facility
- North East Ohio Network
- Portage Area Development Corporation
- Portage Private Industry Council, Inc.
- Portage County Family First Council
- 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 following notes to the general purpose financial statements is applicable to the primary government. Information relative to the component units is identified in Notes 29 and 30.

**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 government units. The Governmental Accounting Standards Board is the



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accepted standard setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its proprietary activities provided they do not conflict with or contradict GASB pronouncements. Pursuant to Governmental Accounting Standards Board (GASB) Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting," the Hospital has elected to apply the provisions of all relevant pronouncements of the Financial Accounting Standards Board (FASB). The more significant of the County's accounting policies are described below.

**A. Basis of Presentation - Fund Accounting**

The County uses funds and account groups to report on their financial position and the results of their operation. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specified activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

For financial statement presentation purposes, the various funds of the County are grouped into the following generic fund types under the broad fund categories governmental, proprietary and fiduciary.

**Governmental Fund Types** The governmental funds are those through which most governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and the related current liabilities (except those accounted for in proprietary funds and trust funds) are accounted for through governmental funds. The following are the County's governmental fund types:

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

**Special Revenue Funds** Special revenue funds are used to account for the proceeds of specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specific purposes.

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

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

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**Proprietary Fund Types** Proprietary funds are used to account for the County's ongoing activities which are similar to those found in the private sector. The following are the County's proprietary fund types:

**Enterprise Funds** Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

**Internal Service Funds** Internal service funds are used to account for the financing of services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost-reimbursement basis.

**Fiduciary Fund Types** Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other government units and/or other funds. The following are the County's fiduciary fund types:

**Nonexpendable Trust Funds** Nonexpendable trust funds are accounted for in essentially the same manner as proprietary funds.

**Agency Funds** Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

**Account Groups** To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

**General Fixed Assets Account Group** This account group is established to account for all fixed assets of the County, other than those accounted for in the proprietary or trust funds.

**General Long-Term Obligations Account Group** This account group is established to account for all long-term obligations of the County except those accounted for in the proprietary funds.

**B. Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types and expendable trust funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary and nonexpendable trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earning components. Proprietary and nonexpendable trust funds operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

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Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

The modified accrual basis of accounting is followed for the governmental and agency funds. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current year or soon enough thereafter to be used to pay liabilities of the current fiscal year. The available period for the County is sixty days after year end.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: earnings on investments, sales tax (see Note 8), federal and state grants and subventions, and charges for current services. Major revenue sources not susceptible to accrual include licenses and permits, and fines and forfeitures, which are not considered measurable until received.

The County reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In the subsequent period, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Special assessments are recorded as deferred revenues because they do not meet the availability criteria. Property taxes measurable as of December 31, 1999 and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2000 operations, have been recorded as deferred revenue.

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 the governmental funds.

The accrual basis of accounting is utilized for reporting purposes by the proprietary fund types and nonexpendable trust funds. Revenues are recognized in the accounting period in which they are earned and expenses are recognized at the time they are incurred. Unbilled service charges receivable are recognized as revenues at year end.

**C. Budgetary Process**

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are required to be budgeted and appropriated. No cash activity was anticipated and none occurred in the Law Enforcement and Commissary special revenue funds. Budgetary information for the Revolving Loan special revenue fund, Robinson Memorial Portage County Hospital enterprise fund, the Workshop and the Airport 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 legal level of budgetary control has been established by the County Commissioners is at the object level within each department. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

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Advances in and advances out are not required to be budgeted since they represent a temporary cash flow resource and are intended to be repaid.

**Tax Budget** A budget of estimated revenue and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year. The budget includes proposed expenditures and means of financing for all funds. The express purpose of this budget document is to reflect the need for existing (or increased) tax rates.

**Estimated Resources** The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 1999.

**Appropriations** A temporary appropriation resolution to control expenditures may be passed on or about January 1 of each year for the period of January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriation resolution fixes spending authority at the fund, department, and object level. The appropriation resolution may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified.

The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the Commissioners. During the year, several supplemental appropriation resolutions were legally enacted by the County Commissioners. The amounts of the increases were not significant. The budget figures which appear in the statement of budgetary comparisons represent the final appropriations amounts including all amendments and modifications.

**Encumbrances** As part of formal budgetary control, purchase orders, contracts, and other commitments for the expenditure of monies are recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent-year expenditures for governmental funds and reported in the notes to the financial statements for proprietary funds.

**Lapsing of Appropriations** At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. Encumbered appropriations are carried forward to the succeeding fiscal year and not reappropriated.

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*Notes to the General Purpose Financial Statements*  
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**D. Cash and Investments**

To improve cash management, all cash received by the County Treasurer is pooled. Monies for all funds, including proprietary funds, except the hospital, are maintained in the pool. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "equity in pooled cash and cash equivalents" on the balance sheet. Various departments within the County have segregated bank accounts for monies held separate from the County's central bank account. These accounts are presented in the combined balance sheet as "cash and cash equivalents/investments in segregated accounts" since they are not required to be deposited with the County Treasurer.

During 1999, investments of the Pool included certificates of deposit, manuscript bonds, repurchase agreements, STAROhio, Government Securities including, Federal Home Loan Bank, Federal Home Loan Mortgage Corporation, Federal Home Administration, Federal National Mortgage Association, Small Business Administration Loans, and United States Treasury Obligations.

Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as certificates of deposit and repurchase agreements are reported at cost.

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

The County has invested funds in the State Treasury Asset Reserve of Ohio (STAROhio) during 1999. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 1999.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 1999 amounted to \$2,988,864, which includes \$2,325,942 assigned from other County funds.

For purposes of the combined statement of cash flows and for presentation of the combined balance sheet, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an initial maturity of more than three months that are not purchased from the pool are reported as investments.

For the Hospital, investment income of the self-insurance account and certain bond accounts, included in assets limited as to use, is recorded as other revenue. Investment income and changes in fair value on investments which are part of restricted funds are added to (deducted from) restricted funds.

**E. Inventory**

Inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. Inventory in the governmental funds consist of expendable supplies held for consumption. The costs of inventory items are

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*Notes to the General Purpose Financial Statements*  
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recorded as expenditures in the governmental fund types when purchased. Reported material and supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available expendable resources even though it is a component of net current assets. Inventories of proprietary funds consist of chemicals, piping, and fuel, and are expensed when used.

**F.     *Prepaid Items***

Payments made to vendors for services that will benefit the period beyond December 31, 1999, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

**G.     *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.

**H.     *Assets Limited as to Use or Restricted***

Investments set aside for 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. Assets limited as to use or restricted, including cash and cash equivalents, are invested in the State Treasury Asset Reserve Funds of Ohio (StarOhio), money market accounts, common stocks, and certificates of deposit and are stated at fair value.

**I.     *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.

**J.     *Restricted Asset/Restricted Funds***

The restricted asset 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.

**K.     *Fixed Assets and Depreciation***

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction costs are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. Fixed assets utilized in the proprietary funds are capitalized in the respective fund. All fixed assets are capitalized at cost (or estimated historical cost) and updated for the cost of additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of \$1,000 with the exception of land, as land was listed regardless of cost.

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Improvements are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an assets life are not capitalized. Interest incurred during the construction of general fixed assets is also not capitalized.

Public domain (infrastructure) general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized or reported, as these assets are immovable and of value only to the County.

Assets in the general fixed assets account group are not depreciated. Depreciation in the proprietary fund types is computed using the straight-line basis over the following estimated useful lives:

Description	Enterprise
Buildings and Improvements	15-40 years
Vehicles	5 years
Equipment, Furniture and Fixtures	5 - 20 years
Water and Sewer Lines	50 years

Interest is capitalized on proprietary fund assets acquired with tax exempt debt. The amount of interest to be capitalized is calculated by offsetting interest expense incurred from the date of borrowing until completion of the project with interest earned on invested proceeds over the same period. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. For 1999, capitalized interest costs incurred on construction projects in the proprietary funds were \$153,685.

**L. Intergovernmental Revenues**

For governmental funds, intergovernmental revenues, such as entitlements and grants awarded on a non-reimbursement basis, and shared revenues are recorded as receivables and revenues when measurable and available. Reimbursement type grants are recorded as receivables and revenues when the related expenditures are incurred. Grants, entitlements or shared revenues received for proprietary fund operating purposes are recognized as non-operating revenues in the accounting period in which they are earned and become measurable. Such resources restricted for the construction of capital assets are recorded as contributed capital.

**M. Interfund Assets/Liabilities**

Receivables and payables resulting from transactions between funds for services provided or goods received are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are classified as "interfund receivables/payables."

Long-term interfund loans are reported as "advance to/from other funds" and are equally offset by a fund balance reserve account which indicates that they do not constitute "available expendable resources" since they are not a component of net current assets.

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*Notes to the General Purpose Financial Statements*  
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The County pays taxes, delinquent accounts receivable, and special assessment, into agency funds and then distributes the money to the appropriate funds. These monies are classified as "due from agency funds/due to county funds."

**N. *Compensated Absences***

The County reports compensated absences in accordance with the provisions of GASB Statement No.16, "Accounting for Compensated Absences." Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the County will compensate the employees for the benefits through paid time off or some other means. The County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

Sick leave benefits are accrued as a liability using the termination 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.

For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term obligations account group. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

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

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, claims and judgements, compensated absences, and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the general long-term obligations account group to the extent that they will not be paid with current expendable available financial resources. In general, payments made more than sixty days after year end are considered not to have been made with current available financial resources. Bonds and Ohio Water Development Authority loans are recognized as a liability of the general long-term obligations account group until due or until resources have been accumulated in the fund for payment early in the following year.

Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate proprietary funds.

**P. *Contributed Capital***

Contributed capital represents resources from other funds, other governments, private sources, and the County that are provided to proprietary funds that are not subject to repayment. These assets are recorded at their fair market value on the date donated. Tap-in fees are recorded as contributed capital to the extent they exceed the actual costs of the connection to the water or sewer system. Depreciation on those assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings at year end.



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**Q. Reserves of Fund Equity**

The County records reservations for those portions of fund equity which are legally segregated for a specific future use or which do not represent available, spendable resources and therefore, are not available for appropriations for expenditures. Designated fund balances represent tentative plans for future use of financial resources. Undesignated fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund equity reserves have been established for encumbrances, inventory, long-term interfund advances, loans receivable (revolving loan monies loaned to local businesses), unclaimed monies, loans to component units, and for contributions to the nonexpendable trust funds. Unreserved fund balance indicates that a portion of fund equity which is available for appropriations in future periods. Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years. A portion of the general fund fund balance has been designated for claims. The county employee termination special revenue fund has been designated for the payment of accrued compensated absences.

**R. Interfund Transactions**

Quasi-external transactions are accounted for as revenues and expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**S. Bond Discount/Issuance Costs**

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

**T. Statements of Revenues, Expenses and Changes in Fund Equity**

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.

**U. 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.

**V. 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.

**Portage County, Ohio**  
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The Hospital maintains records to identify and monitor the level of direct charity care it provides. For 1999, the estimated charges forgone of providing charity care services and supplies were \$2,800,000.

**W. Concentrations of Credit Risk**

Financial instruments which potentially subject the Hospital to concentrations of credit risk consist principally of cash and cash equivalents, patient accounts receivable, and assets limited as to use or restricted.

The Hospital places its cash and cash equivalents with high credit quality financial institutions. The Hospital's assets limited as to use or restricted are primarily invested in U.S. Treasury instruments. Concentration of credit risk with respect to these investments is limited due to no one investment or group of similar investments, outside of those backed by the U.S. government, creating a significant concentration.

Concentration of credit risk relating to patient accounts receivable is limited to some extent by the diversity and number of Hospital's patients and payors. Patient accounts receivable consists of amounts due from government programs, commercial insurance companies, private pay patients, and other group insurance programs. Excluding governmental programs, no one payor source represents more than 10 percent of the Hospital's patient accounts receivable. The Hospital maintains an allowance for losses based on the expected collectibility of patient accounts receivable.

Recent Federal legislation, including the Balanced Budget Act of 1997, has included provisions to reduce Medicare payments to health care providers as well as phase out cost-based reimbursement mechanisms to prospective payment methodologies. Prospective payment systems for hospital outpatient services are being developed and will be phased in at various dates commencing during 2000. Changes in Medicare reimbursement as a result of Health Care Financing Administration's implementation of the provisions of recent Medicare legislation may have an adverse effect on the Hospital's net patient service revenues.

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 matters which may have a material adverse effect on the Hospital's financial position or results of operations.

**X. 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.

**Y. Total Column on General Purpose Financial Statements**

Total columns on the general purpose financial statements are captioned (Memorandum Only) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data. When the title of a statement indicates that a component unit is included, two total columns are presented. The first is captioned Primary Government to indicate that only those activities that comprise the County's legal entity have been included. The second is captioned Reporting Entity and

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includes the activity and operations of the County's legally separate discretely presented component unit. (See Note 1.) The total column on statements which do not include a component unit have no additional caption.

**Note 3 - Restatement of Prior Year's Fund Equity**

The County had the following restatements to prior years' fund balances/retained earnings at December 31, 1998:

**Governmental Fund Types:**

	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust
Fund Balances as Previously Reported	\$11,757,695	\$20,203,432	\$2,989,461	\$10,924,409	\$278,682
Restatement for Cash	0	0	112,058	0	0
Restatement for Interfund Receivable	612,140	0	(36,503)		0
Restatement for Due to Other Funds	0	13,761	0	0	0
Restatement for Interfund Payable	0	(949,750)	0	3,172	0
Restatement for Advances to Other Funds	696,749	0	0	0	0
Restatement for Advances from Other Funds	0	(359,139)	0	0	0
Restatement for Fund Reclassification	0	67,091	0	0	(278,682)
<b>Restated Fund Balance January 1, 1999</b>	<b><u>\$13,066,584</u></b>	<b><u>\$18,975,395</u></b>	<b><u>\$3,065,016</u></b>	<b><u>\$10,927,581</u></b>	<b><u>\$0</u></b>

**Proprietary Fund Types:**

	Enterprise	Internal Services
Retained Earnings as Previously Reported	\$88,026,782	\$8,180,506
Restatement for Cash	(112,058)	0
Restatement for Interfund Receivable	(3,172)	0
Restatement for Unamortized Bond Issue Costs	(42,506)	0
Restatement for Interfund Payable	374,113	0
Restatement for Advances from Other Funds	(337,610)	0
Restatement for Intergovernmental Payable	0	293,127
Restatement for Claims Payable	0	300,000
Restatement for OWDA Loans Payable	(1,437,175)	0
Restatement for Fund Reclassification	19,448	0
<b>Restated Retained Earnings January 1, 1999</b>	<b><u>\$86,487,822</u></b>	<b><u>\$8,773,633</u></b>

At December 31, 1998, the balance in the agency funds was restated from \$129,074,635 to \$129,266,778 due to a fund reclassification.

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
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At December 31, 1998, the balance in the general long-term obligations account group was restated from \$19,943,950 to \$18,828,706 due to an overstatement of intergovernmental payable.

**Note 4 - Deficit Fund Balances/Retained Earnings**

The following funds have deficit fund balances/retained earnings as of December 31, 1999:

Special Revenue Funds:	
Enterprise Zone Monitoring	\$58
Dog and Kennel	31,891
Court Mediation	14,239
Enterprise Fund :	
Portage County Sewer	2,455,801

The special revenue funds' deficits are caused by the recognition of expenditures on the modified accrual basis of accounting. The general fund is liable for any deficits in these funds and provides operating transfers when cash is required, not when accruals occur. The Portage County Sewer enterprise fund had deficit retained earnings of \$2,455,801 at December 31, 1999. Management is currently analyzing their operations to determine appropriate steps to alleviate the deficits.

**Note 5 - Budgetary Basis of Accounting**

While the County's reporting financial position, results of operations and changes in fund balance/retained earnings 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 Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - All Governmental Fund Types and the Combined Statement of Revenues, Expenses and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual - All Proprietary Fund Types and Similar Trust Funds - Primary Government are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. 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/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Encumbrances are treated as expenditures/expenses for all funds (budget) rather than as a reservation of fund balance for governmental fund types and expendable trust funds and as note disclosure for the proprietary fund types (GAAP).

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4. Short-term note proceeds and note principal retirement for governmental funds and all debt principal retirement for the enterprise funds are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
5. For proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget) rather than as balance sheet transactions (GAAP).
6. The Portage Industries Inc. and Portage County Regional Airport Authority component units and the Hospital enterprise fund are not included on the budgetary operating statements, but are included on the GAAP basis operating statements.

The following tables summarize the adjustments necessary to reconcile the GAAP basis statements to the budgetary statements on a fund type basis.

Excess of Revenues and Other Financing Sources  
Over (Under) Expenditures and Other Financing Uses  
All Governmental Fund Types

	General	Special Revenue	Debt Service	Capital Projects
GAAP Basis	(\$1,375,864)	\$2,823,857	\$1,954,978	(\$7,007,409)
Adjustments:				
Revenue Accruals	534,396	430,569	(39,394)	(493,866)
Note Proceeds	0	0	0	8,340,000
Revenue for Debt	0	0	98,816	0
Advances In	1,065,888	64,390	5,452	2,102,518
Transfer In for Debt	0	0	315,106	0
Expenditure Accruals	(495,075)	448,378	0	(1,072,327)
Advances Out	(3,189,284)	(1,020,000)	(897)	0
Debt Service:				
Principal	0	0	(173,953)	(366,000)
Interest	0	0	(239,626)	0
Encumbrances	(860,409)	(5,927,783)	(467)	(10,499,901)
Non Budgeted Funds	0	(393,050)	0	0
Budget Basis	<u>(\$4,320,348)</u>	<u>(\$3,573,639)</u>	<u>\$1,920,015</u>	<u>(\$8,996,985)</u>

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	Net Income/ Excess of Revenues Over (Under) Expenses, Advances and Operating Transfers All Proprietary Fund Types		
	Enterprise	Internal Service	Nonexpendable Trust
GAAP Basis	\$6,044,299	\$543,334	\$347
Adjustments:			
Revenue Accruals	(46,093)	64,435	(29)
Note Proceeds	1,867,000	0	0
Loan Proceeds	5,410,360	0	0
Advance In	1,017,942	0	0
Expense Accruals	(618,236)	(272,941)	0
Tap-In Fees	1,101,448	0	0
Capital Grants	374,132	0	0
Special Assessments	14,005	0	0
Advances Out	(46,009)	0	0
Capital Outlay	(8,272,798)	0	0
Transfers for Debt	(315,106)	0	0
Debt Service:			
Principal	(3,255,967)	0	0
Interest	239,626	0	0
Depreciation Expense	1,791,768	4,878	0
Encumbrances	(971,862)	(1,511,968)	(224)
Non Budgeted Fund	(4,703,901)	0	0
Budget Basis	(\$369,392)	(\$1,172,262)	\$94

**Note 6 - Deposits and Investments**

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

Monies held by the County which are not considered active are classified as inactive. Inactive monies to be deposited or invested in the following securities:

1. United States treasury notes, bills, bonds, 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;
2. Bonds, notes, debentures, or any other obligations or securities issued by the federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

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*Notes to the General Purpose Financial Statements*  
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3. Written repurchase agreements in the 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) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and,
10. Banker's acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

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.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

***Cash on Hand*** At year end, the County had \$584,465 in undeposited cash on hand which is included on the balance sheet of the County as part of "equity in pooled cash and cash equivalents"

**Portage County, Ohio**  
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**Deposits** At year-end the carrying amount of the County's deposits was \$7,311,084 and the bank balance was \$9,299,742. Of the bank balance:

\$2,249,882 was covered by federal depository insurance or by surety bonds in the County's name.

\$1,410,395 was collateralized with securities held by the pledging financial institution's trust departments or agent in the County's name.

\$5,639,465 was uninsured and uncollateralized as defined by the GASB. Although the securities were held by the pledging financial institutions trust department or agent in the County's name and all State statutory requirements for the investment of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

**Investments** GASB Statement No. 3, entitled "Deposits With Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements," requires County investments to be categorized to give an indication of the level of risk assumed by the County at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. STAR Ohio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

	Category 1	Fair Value
<b>Government Securities:</b>		
Federal Home Loan Bank	\$23,574,930	\$23,574,930
Federal Home Loan Mortgage Corporation	7,508,290	7,508,290
Federal Home Administration	38,330	38,330
Federal National Mortgage Association	28,312,835	28,312,835
Manuscript Bond	191,388	191,388
United States Treasury Obligations	68,862,095	68,862,095
Equity Securities	1,508,128	1,508,128
Small Business Administration Loans	138,123	138,123
	\$130,134,119	130,134,119
STAR Ohio		5,685,140
<b>Total Investments</b>		<b>\$135,819,259</b>

The classification of cash and cash equivalents, and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9, entitled "Reporting Cash Flows of Proprietary and Non-Expendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting."



**Portage County, Ohio**  
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A reconciliation between the classifications of cash and cash equivalents and investments on the combined financial statements and the classifications of deposits and investments presented above per GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents/ Deposits	Investments	Assets Limited as to Use
GASB Statement 9	\$79,147,544	\$191,388	\$64,375,876
Cash and Cash Equivalents for the Hospital	(5,360,937)	0	5,360,937
Investments of the Cash Management Pool:			
STAR Ohio	(4,061,369)	4,061,369	0
Government Securities	(59,434,385)	59,434,385	0
United States Treasury Obligations	(3,975,005)	3,975,005	0
Small Business Administration	(138,123)	138,123	0
Hospital Deposits	1,714,135	0	(1,714,135)
Hospital Investments	0	68,018,989	(68,018,989)
Hospital Petty Cash	0	0	(3,689)
Cash on Hand	(580,776)	0	0
<b>GASB Statement 3</b>	<b>\$7,311,084</b>	<b>\$135,819,259</b>	<b>\$0</b>

The County owns a variety of investment securities and interest-bearing time deposits. Investment and deposit activities are guided by the Ohio Revised Code and an investment policy adopted by the Investment Advisory Committee. The equity securities are owned by the Hospital.

Small Business Administration loans and pools are evidenced by documents, guaranteed by the SBA, and kept at the County. The Small Business Administration loans are self-amortizing and are at rates that vary based on the published prime rate offered by commercial banks. All other securities are book entry instruments and are safekept in a trust account by an Ohio bank for the County except for certificates of deposits and StarOhio.

The County owns \$6,000,000 Federal Home Loan Bank notes with a maturity of 2003. These instruments have an interest rate determined by a formula based on the 10 year CMT (Constant Maturity Treasury) - six month LIBOR (London Interbank Offered Rate) plus a minimum base rate of 3.71 percent.

The County also owns various mortgage-backed securities issued by the Federal National Mortgage Associate (par amount of less than \$300,000). While these all have stated final maturities (ranging from 2017 to 2019), their actual maturity will likely occur sooner, as the underlying mortgages are paid off. The return is determined by the coupon rates set on the adjustable rate mortgages within the pools.

The County invested in these securities prior to 1989 in part to maximize yield and in part to hedge against a rise in investment rates. These securities are based on cash flows from payments on underlying mortgages. Therefore, they are sensitive to prepayments by mortgages which results in a decline in interest rates. Likewise, if mortgages pay longer than anticipated, the cash flows are greater and the return on the initial investment would be higher than anticipated. The County has resolved to hold these securities until maturity or such time that they may be sold at par to ensure no principal loss will occur.

**Portage County, Ohio**  
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**B. Assets Limited as to Use or Restricted**

As of December 31, 1999, assets limited as to use or restricted, at fair value, have been set aside for the following:

Board of Trustees:	
Fund depreciation and other	\$31,104,446
Self-Insurance Trust	5,187,936
Excess Fund	14,922,904
Fund Held by Trustee Under Bond Indenture -	
Bond Funds	11,893,007
Restricted by Donor	<u>1,267,583</u>
Total Assets Limited as to Use	64,375,876
Less Assets Limited as to Use or Restricted -	
Required for Current Liabilities	<u>(539,960)</u>
Assets Limited as to Use - Long-term Portion	<u><u>\$63,835,916</u></u>

**Note 7 - Property Taxes**

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property tax revenue received during 1999 for real and public utility property taxes represents collections of the 1998 taxes. Property tax payments received during 1999 for tangible personal property (other than public utility property) is for 1999 taxes.

1999 real property taxes are levied after October 1, 1999 on the assessed value as of January 1, 1999, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 1999 real property taxes are collected in and intended to finance 2000.

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. 1999 public utility property taxes became a lien December 31, 1998, are levied after October 1, 1999, and are collected in 2000 with real property taxes.

1999 tangible personal property taxes are levied after October 1, 1998, on the value as of December 31, 1998. Collections are made in 1999. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all County operations for the year ended December 31, 1999, was \$12.72 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 1999 property tax receipts were based are as follows:

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
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Residential/Agricultural	\$1,796,156,740
Tangible Personal Property	
Public Utility	142,925,190
General Tangible Personal Property	240,843,319
Total	<u>\$2,179,925,249</u>

Real property taxes are payable annually or semi-annually. If paid annually, the 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.

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30; with the remainder payable by September 20.

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the county. Property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 1999. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, nor are they intended to finance 1999 operations. The receivable is offset by deferred revenue.

**Note 8 - 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, except sales of motor vehicles, 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. 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 State Auditor then has five days in which to draw a warrant payable to the County.

Proceeds of the tax are credited to the general fund and the debt service-bond retirement fund. Amounts measurable at year-end that are to be received within the available period are accrued as revenue. Sales and use tax revenue in 1999 amounted to \$14,601,153.

**Portage County, Ohio**  
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**Note 9 - Receivables**

**A. Primary Government**

Receivables at December 31, 1999, 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 and alimony and child support; allowances for uncollectibles have been estimated at 15 percent and 96 percent, respectively. The collection and distribution of sewer and water enterprise funds delinquent payments is accounted for through an agency fund of the County.

<u>Fund Name</u>	<u>Accounts Receivable</u>	<u>Allowances for Uncollectibles</u>	<u>Net Accounts Receivable</u>
Hospital Enterprise Fund	\$17,932,754	\$2,230,000	\$15,702,754
Alimony and Child Support Agency Fund	13,997,915	13,467,873	530,042
All Other Funds	1,476,931	0	1,476,931
<b>Total</b>	<u>\$33,407,600</u>	<u>\$15,697,873</u>	<u>\$17,709,727</u>

The notes receivable at December 31, 1999, 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 Portage Area Development Corporation.

In the 1980's, the County constructed a sewage treatment facility and sewer lines in the City of Streetsboro, Ohio and Streetsboro Sewer District No. 4 using federal funds and money borrowed from the Ohio Water Development Authority. The plant serves both the Streetsboro 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 \$279,834 has been reported as a restricted asset in the Streetsboro Sewer District enterprise fund.

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A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
<b>General Fund</b>	
Undivided Local Government Tax	\$172,575
Board of Election Fees	103,092
Grants	36,598
Revenue Assistance	36,110
Indigent Defense	17,158
Prisoner Housing	11,384
	<u>376,917</u>
 <b>Special Revenue Funds</b>	
Motor Vehicle and Gas Tax	292,137
Mental Health and Recovery Board	275,389
Child Health Services	34,030
Women, Infants and Children	27,892
Alternative to Detention	14,707
Drug Law Enforcement	13,207
Community Development	12,200
Fast Track	7,375
Hazardous Materials	2,116
	<u>679,053</u>
 <b>Capital Projects Fund</b>	
Building Improvements	<u>1,173,202</u>
 <b>Agency Funds</b>	
Undivided Library and Local Government	422,454
Undivided State and Local Government	258,863
Undivided Fuel	73,617
Undivided Auto	70,284
Undivided Revenue Assistance	54,165
Law Library	37,546
Multi-County Detention Center	15,810
	<u>932,739</u>
 <i>Total Agency Funds</i>	<u>932,739</u>
 <i>Total All Funds</i>	<u>\$3,161,911</u>

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
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**Note 10 - Net Patient Service Revenue**

The Hospital has agreements with third-party payors that provide for payment 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. Outpatient services other than ambulatory surgery, laboratory, and radiology, continue to be paid on a reimbursement methodology or a percentage of reasonable cost. As a result, final reimbursement for these services will be determined after submission of the Hospital's cost reports and audits by the third-party payors. Outpatient ambulatory surgery, laboratory, and radiology are paid based upon prospectively determined fee schedules.

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

Program examinations of cost reports have been finalized for the Medicare program through 1996 and the Medicaid program through 1994. Provisions for estimated reimbursement adjustments have been provided in the accompanying financial statements.

**Note 11 - Fixed Assets**

A summary of the proprietary funds' fixed assets at December 31, 1999 follows:

	<u>Enterprise</u>	<u>Internal Service</u>
Land	\$4,194,485	\$149,000
Buildings and Improvements	53,712,700	0
Equipment, Furniture and Fixtures	61,025,267	48,879
Vehicles	1,117,996	33,839
Water and Sewer Lines	49,333,819	0
Construction in Progress	18,293,618	0
Total	<u>187,677,885</u>	<u>231,718</u>
Less: Accumulated Depreciation	<u>(77,784,363)</u>	<u>(62,970)</u>
Net Fixed Assets	<u>\$109,893,522</u>	<u>\$168,748</u>

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A summary of the changes in general fixed assets follows:

	Balance 1/1/99	Additions	Deletions	Balance 12/31/99
Land	\$2,736,258	\$387,219	\$0	\$3,123,477
Buildings and Improvements	40,613,907	1,481,192	0	42,095,099
Furniture and Fixtures	8,451,776	745,689	0	9,197,465
Vehicles	5,230,792	469,962	0	5,700,754
Construction in Progress	2,494,761	4,759,541	0	7,254,302
Equity Interest in Joint Venture	2,475,509	3,600,880	0	6,076,389
<b>Total</b>	<b>\$62,003,003</b>	<b>\$11,444,483</b>	<b>\$0</b>	<b>\$73,447,486</b>

**Note 1 2 - 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. On June 24, 1999, the County renewed their contract with The Edward H. Sutton Insurance Agency Inc. for the following types of insurance:

Property Insurance (Blanket)	\$59,624,000
General Liability	2,000,000
Law Enforcement	2,000,000
Public Officials errors and omissions	5,000,000
Nursing Home	1,000,000
Automobile	2,000,000
Miscellaneous Equipment	878,550
Employee Dishonesty Crime	100,000
Money and Securities	75,000
Food Stamp Coverage	75,000
Miscellaneous Equipment - Fairgrounds	121,391
Computer Policy	2,166,867

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 1999 for employee health insurance benefits which is reported in an internal service fund. A third party administrator, Western Reserve Administrators, located in Ohio reviews and pays all claims on behalf of the County. The monthly premium paid by the County during 1999 was \$165.00 for single coverage and \$429.00 for family coverage. Employees with single or family coverage paid nothing per month. An excess coverage insurance policy covers individual claims in excess of \$75,000 and aggregate claims in excess of \$3,961,807. The liability for unpaid claims costs of \$379,794 reported in the fund at December 31, 1999, was established by the third party administrator and is based on requirements of GASB No. 10 which requires that a liability for unpaid claims costs,

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including estimates of costs relating to incurred, but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

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

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
1998	\$480,726	\$3,673,017	\$3,587,885	\$565,858
1999	565,858	3,779,939	3,966,003	379,794

Since 1989 the County has participated 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 plus the actual claims cost for injured employees. The balance of claims payable at December 31, 1999 represents an estimate of the liability for unpaid claims costs provided by Workers' Compensation. The claims liability of \$733,230 reported in the general long-term obligations account group at December 31, 1999, is based on the requirements of GASB statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Changes in claims activity for the past two years are as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
1998	\$963,647	\$268,026	\$404,362	\$827,311
1999	827,311	482,116	576,197	733,230

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 General Purpose Financial Statements*  
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**Note 13 - Defined Benefit Pension Plans**

**A. *Public Employees Retirement System (PERS)***

All County full-time employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple-employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a standalone financial report which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual-covered salary to fund pension obligations and the County is required to contribute 9.35 percent. For law enforcement employees, the employee contribution is 9 percent and the employers' contribution is 12.5 percent. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's required contributions to PERS for the years ended December 31, 1999, 1998, and 1997 were \$10,220,268, \$9,733,942, and \$8,911,369, respectively. The full amount has been contributed for 1998 and 1997. 80.91 percent has been contributed for 1999 with the remainder being reported as a fund liability.

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

Certified teachers employed by the school for the Mental Retarded/Developmentally Disabled participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple-employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3 percent of their annual covered salary and the County is required to contribute 14 percent; effective July 1, 1998, 6 percent was the portion used to fund pension obligations. Prior to July 1, 1998, the portion used to fund pension obligations was 10.5 percent. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions for pension obligations to STRS for the years ended December 31, 1999, 1998, and 1997 were \$173,181, \$167,032, and \$160,161, respectively. The full amount has been contributed for 1998 and 1997. 89.38 percent has been contributed for 1999 with the remainder being reported as a fund liability.

**Note 14 - Postemployment Benefits**

**A. *Public Employees Retirement System (PERS)***

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirants. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for

**Portage County, Ohio**  
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the funding of postretirement health care based on authority granted by State statute. The 1999 employer contribution rate was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.2 percent was the portion that was used to fund health care for 1999. The law enforcement employer rate for 1999 was 16.70 percent and 4.2 percent was used to fund health care.

Benefits are funded on a pay-as-you-go basis. OPEB are financed through employer contributions and investment earnings. The contributions allocated to retiree health care and Medicare, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely. During 1999, OPEB expenditures made by PERS were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. At December 31, 1999, the total number of benefit recipients eligible for OPEB through PERS was 118,062. The County's actual contributions for 1999 which were used to fund OPEB were \$3,130,299.

During 1997, PERS adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, employer contributions, equal to 4.2 percent of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health coverage.

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

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System (STRS). Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Pursuant to the Ohio Revised Code, the State Teachers Retirement Board has discretionary authority over how much, if any, of the health care costs will be absorbed by STRS.

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. Through June 30, 1997, the board allocated employer contributions equal to two percent of covered payroll to the Health Care Reserve Fund. Beginning July 1, 1997, this allocation was increased to 3.5 percent. This allocation was raised again beginning July 1, 1998 to 8 percent. For the County this amount equaled \$98,961 during 1999.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund was \$2,783 million at June 30, 1999. The Health Care Reserve Fund allocation for the year ended June 30, 2000, will be 8 percent of covered payroll. For the year ended June 30, 1999, net health care costs paid by STRS were \$249,929,000 and STRS had 95,796 eligible benefit recipients.

**Note 15 -Other Employee Benefits**

**A. 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 is paid at varying rates

**Portage County, Ohio**  
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depending on length of service. As of December 31, 1999, the liability for unpaid compensated absences was \$4,631,188 for the entire County.

**Note 16 - Conduit Debt Obligations**

From time to time, the County has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 1999, there were twenty-two series of Industrial Revenue Bonds outstanding. The aggregate principal amount payable for the one series issued during 1999 was \$5,000,000. The aggregate principal amount payable for the twenty-one series issued prior to 1999 was \$49,204,149 and the original issue amounts totaled \$52,605,000.

**Note 17 - Long Term Obligations**

The changes in the County's long-term obligations during the year consist of the following:

	Balance 1/1/99	Increase	Decrease	Balance 12/31/99
<b>Enterprise Fund (To be paid from Enterprise Fund Revenues)</b>				
<i>OWDA Loans Payable:</i>				
Portage County Sewer:				
Village \$140,000 4.18%	\$117,747	\$0	\$5,533	\$112,214
Sandy Lake \$300,000 4.18%	252,315	0	11,857	240,458
Baronwood \$700,000 4.18%	588,736	0	27,663	561,073
Franklin \$500,000 4.18%	420,524	0	19,763	400,761
Fishcreek (Siphon) \$19,436 6.65%	2,985	0	2,985	0
Fishcreek (Plant) 6.65%	9,903	0	9,903	0
Sewer \$187,968 4.04%	171,838	0	6,919	164,919
Summit County \$719,215 7.11%	649,733	0	15,495	634,238
Ravenna City \$990,083 7.11%	787,442	0	40,004	747,438
Mantua Corners \$612,104 3.50%	0	612,104	0	612,104
<b>Total Portage County Sewer</b>	<b>3,001,223</b>	<b>612,104</b>	<b>140,122</b>	<b>3,473,205</b>
Streetsboro Sewer:				
Streetsboro Hudson \$2,280,000 7.65%	900,000	0	120,000	780,000
Streetsboro Influent \$642,412	587,282	0	23,643	563,639
Plant Improvements \$4,309,546 2.79%	0	4,309,546	0	4,309,546
<b>Total Streetsboro Sewer</b>	<b>\$1,487,282</b>	<b>\$4,309,546</b>	<b>\$143,643</b>	<b>\$5,653,185</b>

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
For the Year Ended December 31, 1999

	Balance 1/1/99	Increase	Decrease	Balance 12/31/99
Portage County Water:				
Holiday Drive \$182,578 8.28%	\$91,288	\$0	\$9,129	\$82,159
<i>Total OWDA Loans Payable</i>	<u>4,579,793</u>	<u>4,921,650</u>	<u>292,894</u>	<u>9,208,549</u>
<i>OPWC Loans:</i>				
Portage County Sewer				
Brimfield 1995 \$315,000 0%	85,995	0	12,285	73,710
Bolingbrook 1995 \$190,000 0%	114,000	0	19,000	95,000
Portage County 1997 \$30,000 0%	28,500	0	3,000	25,500
Bolingbrook 1998 \$120,051 0%	120,051	0	0	120,051
New Milford 1999 \$192,226 0%	0	192,226	0	192,226
Mantua Corners 1999 \$148,753 0%	0	148,753	0	148,753
<i>Total Portage County Sewer</i>	<u>348,546</u>	<u>340,979</u>	<u>34,285</u>	<u>655,240</u>
Streetsboro Sewer:				
Streetsboro 1995 \$ 0%	134,505	0	19,215	115,290
Rehab 1999 \$51,910 0%	0	51,910	0	51,910
<i>Total Streetsboro Sewer</i>	<u>134,505</u>	<u>51,910</u>	<u>19,215</u>	<u>167,200</u>
Portage County Water:				
Brimfield 1997 \$300,000 0%	285,000	0	30,000	255,000
Infirmary 1999 \$95,821 0%	0	95,821	0	95,821
<i>Total Portage County Water</i>	<u>285,000</u>	<u>95,821</u>	<u>30,000</u>	<u>350,821</u>
<i>Total OPWC Loans Payable</i>	<u>768,051</u>	<u>488,710</u>	<u>83,500</u>	<u>1,173,261</u>
<i>Revenue Bonds:</i>				
Solid Waste Management Improvements				
1994 \$1,040,000 3.75-6.2%	910,000	0	70,000	840,000
Portage County Sewer District Improvement				
1982 - 1 \$1,000,000 10.125%	250,000	0	50,000	200,000
1997 - 1 \$338,186 3.95-5.25%	332,568	0	11,235	321,333
1997 - 2 \$340,000 3.95-5.25%	334,790	0	11,178	323,612
1997 \$580,796 3.95-5.25%	571,148	0	19,296	551,852
<i>Total Portage County Sewer</i>	<u>1,488,506</u>	<u>0</u>	<u>91,709</u>	<u>1,396,797</u>
Portage County Water District Improvement				
1982 - 2 \$925,000 10.125%	225,000	0	45,000	180,000
1994 \$5,620,000 3.75-6.2%	4,720,000	0	190,000	4,530,000
1997 \$2,858,236 3.95-5.25%	2,815,355	0	95,998	2,719,357
<i>Total Portage County Water</i>	<u>7,760,355</u>	<u>0</u>	<u>330,998</u>	<u>7,429,357</u>
Streetsboro Sewer				
1997 \$901,110 3.95-5.25%	886,481	0	29,816	856,665
<i>Total Revenue Bonds</i>	<u>\$11,045,342</u>	<u>\$0</u>	<u>\$522,523</u>	<u>\$10,522,819</u>

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	Balance 1/1/99	Increase	Decrease	Balance 12/31/99
<i>Long-Term Debt:</i>				
Hospital Revenue Bonds Series				
1999 \$20,598,423 4.0-5.25%	\$0	\$20,850,000	\$0	\$20,850,000
1995 \$17,000,000 4.0-6.5%	14,160,000	0	525,000	13,635,000
1994 \$13,100,000 3.5-6.5%	9,935,000	0	890,000	9,045,000
Total Hospital Revenue Bonds	24,095,000	20,850,000	1,415,000	43,530,000
Other Long-Term Liabilities	435,969	616,299	271,548	780,720
<i>Total Long-Term Debt</i>	<u>24,530,969</u>	<u>21,466,299</u>	<u>1,686,548</u>	<u>44,310,720</u>
<i>Total Enterprise Funds</i>	<u>40,924,155</u>	<u>26,876,659</u>	<u>2,585,465</u>	<u>65,215,349</u>
<b>General Long-Term Obligations:</b>				
<i>General Obligation Bonds:</i>				
Jail Construction				
1992 \$8,000,000 3.00-6.00%	4,165,000	0	750,000	3,415,000
County Engineer Buildings				
1997 \$3,750,000 3.95-5.25%	3,691,454	0	123,254	3,568,200
County Buildings				
1997 \$7,525,000 3.95-5.25%	7,407,519	0	247,330	7,160,189
USDA Building Improvements				
1998 \$161,031	161,031	0	6,793	154,238
<i>Total General Obligation Bonds</i>	<u>15,425,004</u>	<u>0</u>	<u>1,127,377</u>	<u>14,297,627</u>
<i>Special Assessment Bonds:</i>				
Portage County Sewer District Improvement Bond				
1981 \$889,179 13%	95,000	0	45,000	50,000
Portage County Water				
1994 \$115,000 3.75-6.2%	95,000	0	5,000	90,000
FHA Loan Brady Lakes				
1987 \$1,273,873 5%	713,873	0	32,000	681,873
Portage County Sewer District Improvement Bond				
1984 \$203,000 10.135%	60,000	0	10,000	50,000
County Highway 18 Sewer Bond				
1997 \$11,260 3.9-5.15%	11,073	0	374	10,699
Rydbom-Rhodes Road Sewer Bond				
1997 \$13,748 3.9-5.15%	13,520	0	456	13,064
Portage County Water Fairacres Avenue				
1997 \$31,563 3.9-5.15%	31,091	0	1,062	30,029
Streetsboro Sewer Hale-McCracken				
1999 \$191,388 5.50%	0	191,388	0	191,388
<i>Total Special Assessment Bonds</i>	<u>\$1,019,557</u>	<u>\$191,388</u>	<u>\$93,892</u>	<u>\$1,117,053</u>

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
For the Year Ended December 31, 1999

	Balance 1/1/99	Increase	Decrease	Balance 12/31/99
<i>OWDA Loans:</i>				
Tonsing \$360,970 4.18%	\$31,092	\$0	\$1,461	\$29,631
Fishcreek (Plant) \$671,997 6.65%	25,465	0	25,465	0
(First Supplement) \$86,363 6.65%	4,545	0	4,545	0
Patricia Avenue \$202,289 0%	202,289	0	6,680	195,609
Rivermoor \$82,450 7.36%	26,539	0	3,123	23,416
Kent Park \$52,536 7.59%	27,790	0	2,646	25,144
Horning/Rhodes \$75,672 3.50%	0	75,672	0	75,672
<i>Total OWDA Loans</i>	<u>317,720</u>	<u>75,672</u>	<u>43,920</u>	<u>349,472</u>
<i>Compensated Absences</i>	<u>2,066,425</u>	<u>242,533</u>	<u>46,474</u>	<u>2,262,484</u>
<i>Total General</i>				
<i>Long-Term Obligations</i>	<u>18,828,706</u>	<u>509,593</u>	<u>1,311,663</u>	<u>18,026,636</u>
<i>Grand Total</i>	<u>\$59,752,861</u>	<u>\$27,386,252</u>	<u>\$3,897,128</u>	<u>\$83,241,985</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 benefitted 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 benefitted 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 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. Compensated absences reported in the "compensated absences payable" account will be paid from the fund from which the employees' salaries are paid.

The Hospital Revenue Bonds, Series 1999 (Series 1999 Bonds) were issued by the County of Portage, Ohio (County) in 1999 for the purpose of providing funds to pay costs of Hospital facilities, including costs of constructing and equipping a new emergency room, improving and renovating the obstetrical department, improving the cardiopulmonary unit, and acquiring, constructing and equipping certain other Hospital facilities. To secure the payment of Bond Service charges and the performance of their other obligations under the indenture, the Board of Commissioners and the Hospital Trustees have pledged, assigned and granted a security interest in favor of the Trustee in the net hospital receipts and the special funds, as defined in the 1999 indenture. The Hospital is also required to meet certain covenants relating to debt service coverage. As of December 31, 1999, the Hospital was in compliance with all covenants.

The Series 1999 Bonds consist of \$7,775,000 outstanding Serial bonds which mature in increasing amounts from \$585,000 on November 15, 2000 to \$715,000 on November 15, 2009; \$5,650,000 term bonds due November 15, 2014; and \$7,425,000 term bonds due November 15, 2019. Early redemption privileges are available. This bond had an original discount of \$254,761 and an unamortized discount of \$251,577 at December 31, 1999.

The Hospital Revenue Bonds, Series 1995 (Series 1995 Bonds) were issued by the County of Portage, Ohio (County) in 1995 to fund the cost associated with various Hospital construction projects including the

**Portage County, Ohio**  
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construction of an ambulatory surgery center and an outpatient facility. The Series 1995 Bonds were issued on a parity with the County's \$13,110,000 Hospital Revenue Bonds, Series 1994 (Series 1994 Bonds).

The Series 1995 Bonds consist of \$3,755,000 outstanding serial bonds which mature in increasing amounts from \$550,000 on November 15, 2000 to \$715,000 on November 15, 2005; \$3,315,000 term bonds due November 15, 2009; and \$6,565,000 term bonds due November 15, 2015. Early redemption privileges are available. This bond has an unamortized discount of \$ 233,922 at December 31, 1998 and \$219,867 at December 31, 1999.

The Hospital Series 1994 Bonds were issued as Additional Bonds in accordance with the requirements of the Trust Indenture, dated November 15, 1985 (1985 Indenture). The Series 1994 Bonds constitute special obligations of the County payable solely from a pledge of funds on deposit with the Trustee and Net Hospital Receipts as defined in the 1985 Indenture. Under the provisions of the 1985 Indenture, the Hospital is required to make specific deposits to the Trustee. Monthly deposits into the Bond Fund are made in amounts sufficient to assure the payment of all interest and the redemption of the Bonds as set forth in the preceding paragraphs. The Hospital also is required to meet certain covenants relating to, among other things, debt service coverage. As of December 31, 1999, the Hospital was in compliance with all covenants.

The Series 1994 Bonds consist of \$5,160,000 outstanding serial bonds which mature in increasing amounts from \$930,000 on November 15, 2007. Early redemption privileges are available.

The following is a summary of the County's future annual principal and interest requirements to retire long-term obligations:

	General Obligation Bonds	Revenue Bonds	OWDA Loans	Special Assessments	OPWC Loans	Robinson Hospital Revenue Bonds
2000	\$1,918,707	\$1,098,442	\$546,621	\$168,772	\$109,147	\$4,603,403
2001	1,924,051	1,101,084	1,300,198	109,467	113,938	4,516,914
2002	1,924,139	1,091,879	1,253,071	106,566	113,938	4,521,036
2003	1,923,757	1,081,079	1,221,741	103,739	113,938	4,521,864
2004	942,388	973,856	1,211,374	100,815	113,938	4,521,549
2005-2009	4,714,560	4,865,110	4,611,424	420,756	299,190	19,707,410
2010-2014	4,745,686	4,835,734	1,618,637	400,782	152,190	15,383,178
2015-2019	2,809,902	1,214,494	400,434	307,451	152,190	10,081,039
2020-2023	0	0	0	212	4,792	0
	<u>20,903,190</u>	<u>16,261,678</u>	<u>12,163,500</u>	<u>1,718,560</u>	<u>1,173,261</u>	<u>67,856,393</u>
Less Interest	<u>6,605,563</u>	<u>5,738,859</u>	<u>2,605,479</u>	<u>601,507</u>	<u>0</u>	<u>24,326,393</u>
Total	<u>\$14,297,627</u>	<u>\$10,522,819</u>	<u>\$9,558,021</u>	<u>\$1,117,053</u>	<u>\$1,173,261</u>	<u>\$43,530,000</u>

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.

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The effects of the debt limitations described above at December 31, 1999, are an overall debt margin of \$38,559,358 and an unvoted debt margin of \$7,360,479.

**Note 18 - Notes Payable**

A summary of the note transactions for the year ended December 31, 1999 follows:

	Balance 1/1/99	Issued	(Retired)	Balance 12/31/99
<b>Capital Projects Funds</b>				
Construction Special Assessments				
Special Assessment Sewer 4.00%	\$226,000	\$0	(\$226,000)	\$0
Special Assessment Sewer 3.85%	0	140,000	(140,000)	0
<i>Total Construction Special Assessments</i>	<u>226,000</u>	<u>140,000</u>	<u>(366,000)</u>	<u>0</u>
County Buildings				
Senior Complex Building 4.40%	0	8,200,000	0	8,200,000
<i>Total Capital Projects Funds</i>	<u>226,000</u>	<u>8,340,000</u>	<u>(366,000)</u>	<u>8,200,000</u>
<b>Enterprise Funds</b>				
Portage County Water				
Seasons Road Waterline 4.00%	80,000	0	(80,000)	0
Shalerville Water Treatment Plant 3.40%	835,000	0	(835,000)	0
Shalerville Water Treatment Plant 4.40%	0	550,000	0	550,000
Stonegate/Jefferson Water Main 4.00%	303,000	0	(303,000)	0
Stonegate/Jefferson Water Main 3.85%	0	289,000	(289,000)	0
Stonegate/Jefferson Water Main 4.40%	0	260,000	0	260,000
<i>Total Portage County Water</i>	<u>1,218,000</u>	<u>1,099,000</u>	<u>(1,507,000)</u>	<u>810,000</u>
Portage County Sewer				
New Milford Sewer 3.92%	205,000	0	(205,000)	0
New Milford Sewer 3.47%	0	130,000	(130,000)	0
Brimfield Truck Sewer Rehab 3.92%	370,000	0	(370,000)	0
Brimfield Truck Sewer Rehab 3.47%	0	319,000	(319,000)	0
Brimfield Truck Sewer Rehab 4.40%	0	319,000	0	319,000
<i>Total Portage County Sewer</i>	<u>575,000</u>	<u>768,000</u>	<u>(1,024,000)</u>	<u>319,000</u>
<i>Total Enterprise Funds</i>	<u>1,793,000</u>	<u>1,867,000</u>	<u>(2,531,000)</u>	<u>1,129,000</u>
<b>Grand Total</b>	<u>\$2,019,000</u>	<u>\$10,207,000</u>	<u>(\$2,897,000)</u>	<u>\$9,329,000</u>

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.



**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
For the Year Ended December 31, 1999

**Note 19 - Interfund Transactions**

Interfund balances at December 31, 1999, consist of the following individual fund receivables and payables:

	<u>Receivables</u>	<u>Payables</u>
General Fund	\$481,776	\$0
Special Revenue Funds:		
Dog and Kennel	0	44,390
Child Welfare Levy	0	327,222
Court Mediation	0	40,000
Total Special Revenue Funds	<u>0</u>	<u>411,612</u>
Debt Service Fund:		
Special Assessment Bond Retirement	0	11,549
Capital Projects Funds:		
Building Improvements	67,497	0
Special Assessment Sewer Construction	0	1,018
Total Capital Projects Funds	<u>67,497</u>	<u>1,018</u>
Enterprise Funds:		
Solid Waste Recycling Center	0	57,615
Portage County Sewer	0	35,374
Portage County Water	0	32,123
Streetsboro Sewer	1,018	0
Total Enterprise Funds	<u>1,018</u>	<u>125,112</u>
Internal Service Funds:		
Health Benefits	0	1,000
Total - All Funds	<u>\$550,291</u>	<u>\$550,291</u>

Due from other funds and due to other funds at December 31, 1999, consist of the following individual fund balances:

	<u>Due From</u>	<u>Due To</u>
General Fund	\$142,582	\$719,769
Special Revenue Funds:		
Marriage License	1,792	0
Computer Legal Research	17,597	0
Certificate of Title	0	10,794
Mental Health and Recovery Board	0	10,080
Enterprise Zone Monitoring	0	356
Probation Services	0	1,600
Dog and Kennel	25	12,239
Mental Retardation and Developmental Disabilities	0	236,324
Child Health Services	0	8,496
Public Assistance	\$0	\$118,782

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
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	Due From	Due To
Child Support Administration	\$0	\$44,123
Child Welfare Levy	0	36,666
Real Estate Assessment	0	11,308
Delinquent Real Estate Tax Assessment Collection	0	4,043
Motor Vehicle and Gas Tax	7,706	99,475
Drug Abuse Resistance Education	0	1,917
Women, Infants and Children	0	21,039
Adult Probation	0	9,142
Court Mediation	0	1,336
Juvenile Probation	0	799
Victim Assistance	0	2,376
Indigent Guardianship	2,857	354
Family Resources	0	2,181
Hazardous Materials	0	419
Safety Belt Program	0	20
Alternative to Detention	0	293
Drug Law Enforcement	0	2,328
<b>Total Special Revenue Funds</b>	<b>29,977</b>	<b>636,490</b>
<b>Enterprise Funds:</b>		
Nursing Home	0	89,165
Solid Waste Recycling Center	0	37,965
Portage County Sewer	0	36,837
Portage County Water	0	20,195
Streetsboro Sewer	0	32,471
<b>Total Enterprise Funds</b>	<b>0</b>	<b>216,633</b>
<b>Internal Service Funds:</b>		
Central Services	102,405	16,295
Health Benefits	263,433	1,372
Workers' Compensation	1,126,894	0
<b>Total Internal Service Funds</b>	<b>1,492,732</b>	<b>17,667</b>
<b>Agency Funds:</b>		
Undivided Fringe Benefits	135,373	0
County Court	0	210,105
<b>Total Expendable Trust and Agency Funds</b>	<b>135,373</b>	<b>210,105</b>
<b>Total - All Funds</b>	<b>\$1,800,664</b>	<b>\$1,800,664</b>

At December 31, 1999, the Airport owed \$300,000 to the general fund. This amount is presented on the combined balance sheet as "due to primary government/due from component unit."

At December 31, 1999, the Workshop was owed \$8,190 by the Mental Retardation and Developmental Disabilities special revenue Fund. This amount is presented on the combined balance sheet as "due to component unit/due from primary government."

**Portage County, Ohio**  
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For the Year Ended December 31, 1999

Advances from other funds and advances to other funds at December 31, 1999, consist of the following individual fund balances:

	Advance To	Advance From
General Fund	\$4,538,362	\$0
Special Revenue Funds:		
Child Health Services	0	50,250
Child Welfare Levy	0	981,667
Women, Infants and Children	0	140,000
Adult Probation	0	12,000
<i>Total Special Revenue Funds</i>	0	1,183,917
Capital Projects Fund:		
Building Improvements	0	2,101,500
Enterprise Funds:		
Nursing Home	0	400,000
Solid Waste Recycling Center	0	357,734
Portage County Sewer	0	495,211
Total Enterprise Funds	0	1,252,945
Total - All Funds	\$4,538,362	\$4,538,362

**Note 20 - Contractual Commitments**

As of December 31, 1999, the County had contractual commitments for the following projects:

	Contract Amount	Amount Paid	Remaining on Contract
County Services	\$2,786,628	\$2,010,210	\$776,418
County Buildings	14,126,888	4,491,409	9,635,479
County Highways and Bridges	2,075,624	1,126,609	949,015
Real Estate Assessment	930,600	349,416	581,184
Child Welfare	3,293,100	2,738,256	554,844
Public Assistance	2,304,500	1,826,600	477,900
Mental Retardation Services	1,572,807	721,979	850,828
Mental Retardation Capital	1,312,513	591,156	721,357
Mental Health Counseling	5,779,313	4,672,100	1,107,213
Portage County Sewer	1,165,885	867,119	298,766
Portage County Water	198,296	127,656	70,640
Streetsboro Sewer	990,902	545,836	445,066
Nursing Home	134,316	122,602	11,714
Senior Center Complex	5,587,216	4,129,134	1,458,082
Total	\$42,258,588	\$24,320,082	\$17,938,506

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
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For the Hospital, construction contracts of approximately \$10,574,000 exist for the construction of a new emergency room and the renovation of the obstetrical department. As of December 31, 1999, the remaining commitment on these contracts approximated \$1,796,000.

Certain contracts related to these construction projects have been completed and are not presented in this schedule.

**Note 21 - Related Party Transactions**

During 1999, 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 \$25,154 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 \$4,869,585.

**Note 22 - Food Stamps**

The County's Department of Human Services (Welfare) distributed, through contracting issuance centers, federal food stamps to entitled recipients within Portage County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, the Department of Human Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. Changes in food stamps during 1999 were:

Balance 1/1/99	Receipts	Disbursements	Balance 12/31/99
\$1,451,062	\$488,593	\$1,891,805	\$47,850

**Note 23 - Jointly Governed Organizations**

**A. *The 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 a jointly governed among Portage County, municipalities and townships. Of the twenty-six members of the Commission's governing board, the County appoints one. 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 1999, the County contributed \$79,942 to the Commission which represents 25 percent of total contributions. Complete financial statements can be obtained from the Regional Planning Commission, Ravenna, Ohio.

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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**B. *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 1999, the County contributed \$9,151 which represents two percent of total contributions. Complete financial statements may be obtained from the NEFCO at 969 Copley Road, Akron, Ohio 44320-2992.

**C. *Akron Metropolitan Area Transportation Study (Organization)***

The Akron Metropolitan Area Transportation Study is a jointly governed organization among Portage County, Summit County and Chippewa Township in Wayne County. Three County Commissioners and the County Engineer serve on the 42 member board. Each member's control over the operation of the organization is limited to its representation on the board. Its purpose is to identify existing and potential transportation problems and to ensure planned improvements are consistent with area transportation goals and objectives. In 1999, the County contributed \$13,202 which represents fourteen percent of total contributions. Complete financial statements can be obtained from the Akron Metropolitan Area Transportation Study at 806 City Center Building, 146 South High Street, Akron, Ohio 44308-1423.

**D. *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 no contributions to the Consortium in 1999. Complete financial statements may be obtained from the Northeast Ohio Trade and Economic Consortium, Akron, Ohio.

**E. *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 member consist 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.

**F. *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 counting include

**Portage County, Ohio**  
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Portage, Trumbull, Columbiana, Geauga, Lake, Mahoning, Medina and Stark Counties. N.E.O.N.'s operation is controlled by their board which is comprised of the superintendent's of Mental Retardation and Developmental Disabilities of each participating County. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. During 1999, N.E.O.N., received sufficient revenues from State grant monies and no additional funds were needed from the participants.

**G. *Portage Area Development Corporation (PAD Corp.)***

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

**H. *Portage County Family 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. During 1999, the County contributed \$16,298 to the Council.

**Note 24 - Related Organizations**

**A. *Portage Private Industry Council, Inc.***

The Portage Private Industry Council was organized under the Job Training Partnership Act (JTPA) in order to better prepare youth and unskilled adults for entry into the labor force. Trustees are members of the Council, nominated pursuant to the Job Training Partnership Act, appointed by the Portage County Commissioners, and approved by the Governor of the State of Ohio. The Council adopts its own budget, has title to the property, hires and fires its own staff and authorizes JTPA expenditures. The Portage Private Industry Council, Inc. serves as custodian of its own funds and maintains all records and accounts independent of Portage County.

**B. *Portage County District 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 may not issue debt and determine its own budget. The Library did not receive any funding from the County during 1999.

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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**C. Portage County Park District (District)**

The three Park District Commissioners are appointed by the Probate Judge of the County. The District hires and fires its own staff, and does not rely on the County to finance deficits. The County is not financially accountable for the District nor is the District financially dependent on the County. The District serves as its own taxing and debt issuance authority.

**Note 25 - 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.

On April 8, 1997, the Joint Board of Commissioners for the Detention Center agreed to renovate, modernize and expand the Detention Center the contribution from each County will be prorated. The total cost is not to exceed \$3,000,000. 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. The County's equity interest is \$6,076,389 which represents 65 percent of the total equity in the Detention Center. The Detention Center is not accumulating significant financial resources or experiencing fiscal distress which would cause additional financial benefit to or burden on the County. Complete financial statements can be obtained from the Portage Geauga Juvenile Detention Center, 8000 Infirmary Road, Ravenna, Ohio 44266.

**Note 26 - Segment Information for Enterprise Funds**

The County's enterprise funds account for the provision of water and sewer services. The County also maintains a hospital, a nursing home, and a solid waste recycling center. Key financial information as of and for the year ended December 31, 1999 for each activity is as follows:

**Portage County, Ohio**  
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	Nursing Home	Solid Waste Recycling Center	Portage County Sewer	Portage County Water
Operating Revenues	\$2,889,083	\$2,081,619	\$3,316,468	\$2,319,509
Depreciation	68,707	164,823	725,183	291,626
Operating Income (Loss)	(351,124)	365,659	844,652	991,456
Operating Transfers In	0	0	203,307	0
Operating Transfers Out	0	0	(21,959)	0
Net Income (Loss)	(351,124)	238,520	760,146	508,338
Capital Contributions	0	0	736,114	258,592
Fixed Asset Additions	12,486	485,476	1,692,941	1,402,939
Net Working Capital	72,962	288,244	2,122,355	562,514
Total Assets	1,527,081	2,937,621	29,228,946	14,206,218
Long-Term Liabilities	462,012	1,193,329	5,754,044	7,496,202
Total Equity	744,051	1,544,728	22,651,973	5,432,356
Encumbrances December 31, 1999	\$133,862	\$4,719	\$317,576	\$63,217

	Streetsboro Sewer	Hospital	Totals
Operating Revenues	\$2,022,564	\$103,213,821	\$115,843,064
Depreciation	541,429	5,650,644	7,442,412
Operating Income (Loss)	312,968	2,746,102	4,909,713
Operating Transfers In	0	0	203,307
Operating Transfers Out	(8,544)	0	(30,503)
Net Income (Loss)	184,518	4,703,901	6,044,299
Capital Contributions	593,729	0	1,588,435
Fixed Asset Additions	4,678,956	11,669,821	19,942,619
Net Working Capital	4,612,746	13,040,895	20,699,716
Total Assets	22,877,162	141,749,928	212,526,956
Long-Term Liabilities	6,496,436	44,508,195	65,910,218
Total Equity	16,105,779	85,586,395	132,095,282
Encumbrances December 31, 1999	\$452,488	\$0	\$971,862



**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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**Note 27 - Contingent Liabilities**

**A. 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.

**B. 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 28 - Subsequent Events**

In March 2000, the County issued 4.50 percent \$900,000 notes for sewer district improvements which are due November 30, 2000.

In March 2000, the County issued 4.50 percent \$3,850,000 for the County courthouse improvements which are due November 30, 2000.

**Note 29 - Portage Industries, Inc. (Organization)**

**A. 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 Mental Retardation and Developmental Disabilities (PCBMR/DD) in order to assist the PCBMR/DD in the delivery of employment services for persons enrolled in the programs and services of the PCBMR/DD, which are, programs for the habilitation, education, skills development and community integration of persons with disabilities in Portage County, Ohio.

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
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**Basis of Presentation** The Organization has adopted Financial Accounting Standard Board Statement of Accounting Standards (FAS) No. 117 (Financial Statements of Not-for-Profit Organizations) for presentation of its financial statements. As such, the financial statements are presented on the basis of unrestricted, temporarily restricted, and permanently restricted net assets.

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

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

**Certificates of Deposit** The certificates bear interest ranging from 5.07 percent to 5.97 percent and have maturities from one year to twenty five months, with penalties for early withdrawal. Any penalties for early withdrawal would not have a material effect on the financial statements.

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

**Inventory** At December 31, 1999, the Organization had shop supplies and packaging material inventory in the amount of \$13,420. Inventory is valued at cost.

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

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

<u>Depreciation</u>	<u>Life</u>
Office Equipment and Fixtures	5, 10, and 12 Years

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

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

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

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

**Functional Classification of Expenses** The Organization allocates its expenses on a functional basis among its various programs and support services. Expenses and support services that can be identified with a specific program are allocated directly according to their natural expenditure classification. Other expenses that are common to several programs are allocated based on estimates established by the Organization. The organization's management has chosen not to allocated conferences and conventions, board business, and office expense, amounting to \$11,168, on a functional basis. 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.

**B. Prepaid Expenses**

The Organization has prepaid insurance expense at December 31, 1999 in the amount of \$1,262.

**C. Investments**

Investments cost and unrealized gain (loss) consisted of the following at December 31, 1999:

	Quoted Market Value	Total Cost	Unrealized Gain (Loss)
Equity Securities	\$38,990	\$30,510	\$8,480

**D. Office Equipment and Fixtures**

Office Equipment and Fixtures consisted of the Following at December 31, 1999:

Office Equipment and Fixtures	\$76,468
Less: Accumulated Depreciation	(68,156)
Total	\$8,312

Property and Equipment additions during 1999 amounted to \$3,484. Property and Equipment retirements and disposals during 1999 amounted to zero. Depreciation charged to expense in 1999 amounted to \$2,109.

**E. Other Receivables**

The Organization has incurred certain expenses and is seeking reimbursement under a contract with Portage County Board of Mental Retardation for the year ended December 31, 1999 in the amount of \$8,190.

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
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**F. Notes Payable**

Notes Payable at December 31, 1999 consisted of the following:

	1999
Note payable to Huntington National Bank with interest at 6.70 percent, due in monthly installments of \$723, secured by Huntington National Bank certificate of deposit account #07591416371	\$11,643
Less: Current Portion	8,149
Long-Term Debt	\$3,494
Future maturities of Notes Payable are as follows:	
2000	\$8,149
2001	3,494
Total	\$11,643

**G. Supplemental Disclosures of Cash Flow Information**

Cash paid for Interest during the year was \$1,063.

**H. In-Kind Support**

For the year ended December 31, 1999, the Organization received in-kind support from the Portage County Board of Mental Retardation and Developmental Disabilities in the amount of \$25,154. These donated services and property were comprised of the following:

Wages and Salaries	\$14,219
Fringe Benefits	4,578
Other Adult Program Costs:	
Administrative Costs	2,914
Occupancy	3,443
Total In-Kind Support	\$25,154

**I. Temporarily Restricted Net Assets**

The Organization does not have any temporarily restricted net assets.

**J. Permanently Restricted Net Assets**

The Organization does not have any permanently restricted net assets.

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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**Note 30 - Portage County Regional Airport Authority (Authority)**

The Portage County Regional Airport Authority (the "Authority") was created by resolution of the County Commissioners under the authority of Chapter 308 of the Ohio Revised Code. The Authority is governed by a seven member board of trustees appointed by the County Commissioners. The Board of Trustees has the authority to exercise all of the powers and privileges provided under the law. These powers include the ability to sue or be sued in its corporate name, the power to establish and collect rates, rentals and other charges, the authority to acquire, construct, operate, manage and maintain airport facilities, the authority to buy and sell real and personal property, and the authority to issue debt for acquiring or constructing any facility or permanent improvement. Since the airport imposes a financial burden on the County, the Airport is reflected as a component unit of Portage County. The Airport has a December 31 year end.

**A. Reporting Entity**

The Authority has adopted the provisions of Statement No. 14 of the Governmental Accounting Standards Board ("GASB") regarding the definition of the financial reporting entity. Accordingly, the accompanying financial statements include only the accounts and transactions of the Authority. Under the criteria specified in Statement No. 14, the Authority has no component units. The Authority is, however, considered to be a component unit of Portage County ("the County") by virtue of the fact the Authority's Board of Trustees is appointed by the County and the Authority imposes a financial burden on the County. These conclusions regarding the financial reporting entity are based on the concept of financial accountability. The Authority is not financially accountable for any other organization.

**B. Summary of Significant Accounting Policies**

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform to generally accepted accounting principles (GAAP) for local governmental units as prescribed in the statements issued by the Governmental Accounting Standards Board and other recognized authoritative sources are generally applicable to the primary government. The Authority also applies Financial Accounting Standards Board Statements and Interpretations issued prior to November 30, 1989.

**C. Basis of Presentation - Fund Accounting and Measurement Focus and Basis of Accounting**

The Authority 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.

**D. Cash and Cash Equivalents**

The Authority maintains an interest bearing depository account. All funds of the Authority are maintained in this account. This interest bearing depository accounts is presented on the balance sheet as "Cash in Segregated Accounts." The Authority has no investments.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the operating fund during 1999 amounted to \$2,054.

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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**E. Inventory**

The Authority had no inventory at December 31, 1999.

**F. Property, Plant, Equipment and Depreciation**

All fixed assets are capitalized at cost (or estimated historical cost) and updated for the cost of additions and retirements during the year.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fund fixed assets.

Depreciation is computed using the straight-line basis over the following estimated useful lives:

Description	Estimated Life
Buildings	40 Years
Equipment, Furniture and Fixtures	5 - 10 Years

**G. Estimates**

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

**H. Restatement of Prior Year's Fund Equity**

In prior years, the Authority had not identified their contributed capital. At December 31, 1998, retained earnings was restated from \$1,735,720 to \$256,156 due to the reporting of contributed capital.

**I. Accountability**

The Authority had a deficit retained earnings of \$187,546 at December 31, 1999. The Authority has a limited revenue base which has not covered expenses. The Authority is pursuing operating subsidies to alleviate the deficit.

**J. Deposits and Investments**

The Authority follows the same guidelines identified in Note 6.

**Deposits.** At year-end, the carrying amount of the Authority's deposits was \$219,242 and the bank balance was \$349,739. Of the bank balance:

1. \$200,000 was covered by federal depository insurance.

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
For the Year Ended December 31, 1999

2. \$149,739 was uncollateralized and uninsured. Although the securities were held by the pledging financial institutions trust department or agent in the Authority's name and all State statutory requirements for the investment of money had been followed, noncompliance with federal requirements could potentially subject the Authority to a successful claim by the FDIC.

The Authority had no investments at year end.

**K. Risk Management**

During 1999, the Authority contracted with several companies for various types of insurance as follows:

Company	Type	Coverage
Savers Property and Casualty Insurance Company	Professional Liability Insurance	\$1,000,000
Aviation Insurance Managers Inc.	Bodily Injury and Property Damage	2,000,000
Aviation Insurance Managers Inc.	Commercial Property 80%	391,350
Aviation Insurance Managers Inc.	Inland Marine 100% Coinsured	47,100

Claims have not exceeded this coverage in any of the past three years and there has been no significant reduction in commercial coverage in any of the past three years.

**L. Fixed Assets**

A summary of the Authority's fixed assets at December 31, 1999 follows:

Land and Land Improvements	\$1,597,518
Buildings	345,000
Equipment	<u>224,147</u>
Total	2,166,665
Less: Accumulated Depreciation	<u>(68,311)</u>
Net Fixed Assets	<u><u>\$2,098,354</u></u>

**M. Defined Benefit Pension Plans**

The Authority participates in the Public Employee Retirement System of Ohio (PERS). See Note 13. The Authority's required contributions to PERS for the years ended December 31, 1999, 1998, and 1997 were \$1,342, \$1,357, and \$1,238, respectively. The full amount has been contributed for 1999, 1998 and 1997.

**Portage County, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

**N. Postemployment Benefits**

The Authority provides postemployment and health care coverage through the Public Employees Retirement System of Ohio (PERS). See Note 14. The Authority's actual contributions for 1999 which were used to fund OPEB were \$603.

**O. Long-Term Obligation**

The Authority received a long-term loan from the primary government in 1998 of \$300,000. This loan is for the administration and implementation of federal grant and matching local funds. The loan from the County will be paid back to the County at a rate of thirty thousand dollars (\$30,000) per year plus interest at a rate based upon the annual investment loss percentage rate of the County. The interest rate presently used in the calculations is 5.38 percent. Principal and interest payments due on this obligation as of December 31, 1999, are as follows:

Year	Due to Primary Government
2000	\$92,280
2001	42,912
2002	41,298
2003	39,684
2004	38,070
2005-2008	136,140
<i>Total</i>	390,384
<i>Less Interest</i>	(90,384)
<i>Principal</i>	\$300,000



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**COMBINING, INDIVIDUAL FUND AND ACCOUNT GROUP  
STATEMENTS AND SCHEDULES**

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***General Fund***

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The General Fund is used to account for all financial resources of the County except those required to be accounted for in another fund.

**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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$4,156,797	\$4,472,698	\$315,901
Permissive Sales Tax	11,363,724	11,468,386	104,662
Charges for Services	3,727,686	4,285,432	557,746
Licenses and Permits	14,138	14,138	0
Fines and Forfeitures	1,030,734	1,113,354	82,620
Intergovernmental	3,643,136	3,998,228	355,092
Interest	2,534,202	3,607,353	1,073,151
Refunds and Reimbursements	141,556	270,409	128,853
Other	276,487	309,657	33,170
<i>Total Revenues</i>	<u>26,888,460</u>	<u>29,539,655</u>	<u>2,651,195</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Microfilm:			
Personal Services	76,002	75,320	682
Contractual Services	8,619	6,418	2,201
Total Microfilm	<u>84,621</u>	<u>81,738</u>	<u>2,883</u>
Building and Maintenance:			
Personal Services	621,180	594,137	27,043
Contractual Services	1,622,149	1,590,765	31,384
Capital Outlay	3,368	3,018	350
Total Building and Maintenance	<u>2,246,697</u>	<u>2,187,920</u>	<u>58,777</u>
Commissioners:			
Personal Services	899,850	730,280	169,570
Contractual Services	2,577,948	2,537,048	40,900
Capital Outlay	567,335	563,583	3,752
Other	11,905	3,235	8,670
Total Commissioners	<u>4,057,038</u>	<u>3,834,146</u>	<u>222,892</u>
Auditor:			
Personal Services	640,481	614,329	26,152
Contractual Services	97,528	85,997	11,531
Capital Outlay	14,445	14,437	8
Total Auditor	<u>\$752,454</u>	<u>\$714,763</u>	<u>\$37,691</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, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Treasurer:</b>			
Personal Services	\$324,202	\$321,336	\$2,866
Contractual Services	183,669	162,250	21,419
Capital Outlay	912	912	0
<b>Total Treasurer</b>	<u>508,783</u>	<u>484,498</u>	<u>24,285</u>
<b>Budget Commission:</b>			
Personal Services	66,059	61,435	4,624
Contractual Services	4,469	3,039	1,430
Capital Outlay	1,673	1,672	1
<b>Total Budget Commission</b>	<u>72,201</u>	<u>66,146</u>	<u>6,055</u>
<b>Board of Revisions:</b>			
Personal Services	12,685	9,826	2,859
Contractual Services	1,600	1,091	509
<b>Total Board of Revisions</b>	<u>14,285</u>	<u>10,917</u>	<u>3,368</u>
<b>Data Processing Board:</b>			
Personal Services	292,904	288,304	4,600
Contractual Services	259,285	259,049	236
Capital Outlay	86,578	80,269	6,309
<b>Total Data Processing Board</b>	<u>638,767</u>	<u>627,622</u>	<u>11,145</u>
<b>Prosecuting Attorney:</b>			
Personal Services	1,667,842	1,633,144	34,698
Contractual Services	232,775	208,937	23,838
Capital Outlay	48,912	48,912	0
<b>Total Prosecuting Attorney</b>	<u>1,949,529</u>	<u>1,890,993</u>	<u>58,536</u>
<b>Recorder:</b>			
Personal Services	309,350	302,476	6,874
Contractual Services	66,938	58,092	8,846
Capital Outlay	420	400	20
<b>Total Recorder</b>	<u>\$376,708</u>	<u>\$360,968</u>	<u>\$15,740</u> (continued)

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis)*  
*General Fund (continued)*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Board of Elections:			
Personal Services	\$650,817	\$544,925	\$105,892
Contractual Services	140,137	116,245	23,892
Capital Outlay	41,489	41,489	0
Other	9,255	975	8,280
Total Board of Elections	<u>841,698</u>	<u>703,634</u>	<u>138,064</u>
Total General Government - Legislative and Executive	<u>11,542,781</u>	<u>10,963,345</u>	<u>579,436</u>
General Government - Judicial:			
Clerk of Courts:			
Personal Services	1,693,194	1,629,244	63,950
Contractual Services	205,638	195,172	10,466
Capital Outlay	1,551	1,512	39
Total Clerk of Courts	<u>1,900,383</u>	<u>1,825,928</u>	<u>74,455</u>
Court of Appeals:			
Contractual Services	<u>75,707</u>	<u>64,646</u>	<u>11,061</u>
Common Pleas Court:			
Personal Services	606,101	582,043	24,058
Contractual Services	124,055	104,431	19,624
Capital Outlay	500	488	12
Total Common Pleas Court	<u>730,656</u>	<u>686,962</u>	<u>43,694</u>
Common Pleas Jury Commission:			
Personal Services	4,829	4,440	389
Contractual Services	1,591	1,583	8
Total Common Pleas Jury Commission	<u>6,420</u>	<u>6,023</u>	<u>397</u>
Juvenile Court:			
Personal Services	668,457	652,038	16,419
Contractual Services	1,127,820	1,093,762	34,058
Capital Outlay	10,602	8,541	2,061
Total Juvenile Court	<u>\$1,806,879</u>	<u>\$1,754,341</u>	<u>\$52,538</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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Domestic Relations Court:</b>			
Personal Services	\$379,012	\$376,304	\$2,708
Contractual Services	41,868	41,794	74
Capital Outlay	17,496	17,494	2
<b>Total Domestic Relations Court</b>	<b>438,376</b>	<b>435,592</b>	<b>2,784</b>
<b>Municipal Courts:</b>			
Personal Services	944,886	936,000	8,886
Contractual Services	125,134	115,970	9,164
Capital Outlay	47,831	47,831	0
<b>Total Municipal Courts</b>	<b>1,117,851</b>	<b>1,099,801</b>	<b>18,050</b>
<b>Public Defender:</b>			
Personal Services	411,821	407,506	4,315
Contractual Services	52,314	20,206	32,108
Capital Outlay	34,624	33,978	646
<b>Total Public Defender</b>	<b>498,759</b>	<b>461,690</b>	<b>37,069</b>
<b>Probate Court:</b>			
Personal Services	515,886	511,679	4,207
Contractual Services	38,857	36,560	2,297
Capital Outlay	19,947	19,257	690
<b>Total Probate Court:</b>	<b>574,690</b>	<b>567,496</b>	<b>7,194</b>
<b>Total General Government - Judicial</b>	<b>7,149,721</b>	<b>6,902,479</b>	<b>247,242</b>
<b>Public Safety:</b>			
<b>Building Regulations:</b>			
Personal Services	526,508	482,837	43,671
Contractual Services	81,970	52,883	29,087
Capital Outlay	20,067	5,493	14,574
<b>Total Building Regulations</b>	<b>628,545</b>	<b>541,213</b>	<b>87,332</b>
<b>Sheriff:</b>			
Personal Services	6,471,046	6,348,597	122,449
Contractual Services	1,853,798	1,790,129	63,669
Capital Outlay	13,033	13,033	0
Other	30,661	30,384	277
<b>Total Sheriff</b>	<b>\$8,368,538</b>	<b>\$8,182,143</b>	<b>\$186,395</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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Coroner:</b>			
Personal Services	\$111,668	\$111,214	\$454
Contractual Services	131,632	101,926	29,706
<b>Total Coroner</b>	<b>243,300</b>	<b>213,140</b>	<b>30,160</b>
<b>Emergency Management Agency:</b>			
Personal Services	84,224	83,897	327
Contractual Services	32,780	17,125	15,655
Capital Outlay	23,653	4,945	18,708
<b>Total Emergency Management Agency</b>	<b>140,657</b>	<b>105,967</b>	<b>34,690</b>
<b>Adult Probation:</b>			
Personal Services	630,904	624,494	6,410
Contractual Services	112,115	112,115	0
Capital Outlay	47,108	47,107	1
<b>Total Adult Probation</b>	<b>790,127</b>	<b>783,716</b>	<b>6,411</b>
<b>Juvenile Probation:</b>			
Personal Services	322,668	319,763	2,905
Contractual Services	4,200	1,908	2,292
Capital Outlay	13,166	8,824	4,342
<b>Total Juvenile Probation</b>	<b>340,034</b>	<b>330,495</b>	<b>9,539</b>
<b>Total Public Safety</b>	<b>10,511,201</b>	<b>10,156,674</b>	<b>354,527</b>
<b>Public Works:</b>			
<b>County Engineer Office:</b>			
Personal Services	142,551	137,991	4,560
Contractual Services	14,920	12,826	2,094
Capital Outlay	374	374	0
<b>Total Public Works:</b>	<b>157,845</b>	<b>151,191</b>	<b>6,654</b>
<b>Health:</b>			
<b>Board of Health:</b>			
Contractual Services	444,426	366,035	78,391
<b>Human Services:</b>			
<b>Senior Center:</b>			
Personal Services	86,048	39,093	46,955
Contractual Services	6,200	6,165	35
<b>Total Senior Center</b>	<b>\$92,248</b>	<b>\$45,258</b>	<b>\$46,990</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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Veterans Services Commission:</b>			
Personal Services	\$321,424	\$315,882	\$5,542
Contractual Services	520,612	492,620	27,992
Capital Outlay	4,504	4,503	1
<b>Total Veterans Services Commission</b>	<b>846,540</b>	<b>813,005</b>	<b>33,535</b>
<b>Social Service:</b>			
Contractual Services	550,311	417,950	132,361
<b>Total Human Services:</b>	<b>1,489,099</b>	<b>1,276,213</b>	<b>212,886</b>
<b>Conservation and Recreation:</b>			
<b>Park and Recreation:</b>			
Contractual Services	545,702	538,202	7,500
<b>Intergovernmental</b>	<b>3,223</b>	<b>0</b>	<b>3,223</b>
<b>Other:</b>			
<b>Unclaimed Monies:</b>			
Other	312,702	251,172	61,530
<b>Total Expenditures</b>	<b>32,156,700</b>	<b>30,605,311</b>	<b>1,551,389</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(5,268,240)</b>	<b>(1,065,656)</b>	<b>4,202,584</b>
<b>Other Financing Sources (Uses)</b>			
Sale of Fixed Assets	3	14,205	14,202
Advances In	1,065,887	1,065,888	1
Advances Out	(3,214,284)	(3,189,284)	25,000
Operating Transfers Out	(1,145,501)	(1,145,501)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(3,293,895)</b>	<b>(3,254,692)</b>	<b>39,203</b>
<b>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</b>	<b>(8,562,135)</b>	<b>(4,320,348)</b>	<b>4,241,787</b>
<b>Fund Balance Beginning of Year</b>	<b>8,076,901</b>	<b>8,076,901</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>948,678</b>	<b>948,678</b>	<b>0</b>
<b>Fund Balance End of Year</b>	<b>\$463,444</b>	<b>\$4,705,231</b>	<b>\$4,241,787</b>

## *Special Revenue Funds*

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Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes. Following are descriptions of the County's special revenue funds:

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

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

***Recorder*** - To account for monies received from County Recorder fees to be used to computerized the recorders office.

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

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

***Mental Health and Recovery Board*** - To account for a County-wide property tax levy and Federal and State grants that are expended primarily to pay the cost of contracts with local mental health agencies that provide services to the public.

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

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

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

***Mental Retardation and Developmental Disabilities*** - To account for the operations of a school and the costs of administering a workshop for the mentally retarded and developmentally disabled. Revenue sources are a County-wide property tax levy and Federal and State grants.

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

***Public Assistance*** - To account for various Federal and Sate grants used to provide public assistance to general relief recipients and pay their providers for medical assistance, and for certain public social services.

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

***Child Welfare Levy*** - To account for County-wide property tax levy, State grants, and charges for services that are used for foster care services and related welfare expenditures.

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

(continued)



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

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

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

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

**Drug Abuse Resistance Education** - To account for grant monies received by the Sheriff's Department for drug-related education in County schools.

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

**Adult Probation** - To account for State grants used to rehabilitate adult convicted offenders.

**Court Mediation** - To account for grant monies used to enhance the mediation program

**Safety First** - To account for grant monies used to provide training to the community and youth professionals in the area of youth violence.

**COPS Ahead** - To account for grant monies used to hire additional officers.

**Juvenile Probation** - To account for grants used to rehabilitate juvenile convicted offenders.

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

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

**Other Human Services** - Smaller Special Revenue Funds operated by the County for human services purposes and subsidized in part by local, state and federal monies as well as miscellaneous sources. These funds are as follows:

Indigent Guardianship  
Family Resources  
Fast Track  
County Employment  
Senior Center

(continued)

*Special Revenue Funds* (continued)

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*Other Public Safety* - Smaller Special Revenue Funds operated by the County for public safety purposes and subsidized in part by Local, State, and Federal monies as well as miscellaneous sources. These funds are as follows:

Enforcement and Education  
Electronic Home Monitoring  
Hazardous Materials  
Safety Belt Program  
Alternative to Detention  
Drug Law Enforcement  
Law Enforcement  
Commissary

**Portage County, Ohio**  
*Combining Balance Sheet*  
*All Special Revenue Funds*  
*December 31, 1999*

	Marriage License	Computer Legal Research	Recorder	Certificate of Title
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$26,803	\$388,369	\$449,875	\$287,699
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	36,229
Due from Agency Funds:				
Taxes	0	0	0	0
Special Assessments	0	0	0	0
Due from Other Funds	1,792	17,597	0	0
Intergovernmental Receivable	0	0	0	0
Materials and Supplies Inventory	0	0	0	2,010
Loans Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$28,595</u>	<u>\$405,966</u>	<u>\$449,875</u>	<u>\$325,938</u>
<b>Liabilities</b>				
Accounts Payable	\$0	\$315	\$0	\$41
Accrued Wages	0	0	0	4,005
Compensated Absences Payable	0	0	0	339
Interfund Payable	0	0	0	0
Due to Other Funds	0	0	0	10,794
Due to Component Unit	0	0	0	0
Intergovernmental Payable	0	0	0	31
Deferred Revenue	0	0	0	0
Advances from Other Funds	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>315</u>	<u>0</u>	<u>15,210</u>
<b>Fund Equity</b>				
Fund Balance:				
Reserved for Encumbrances	2,244	117,336	99,966	404
Reserved for Inventory	0	0	0	2,010
Reserved for Loans Receivable	0	0	0	0
Unreserved:				
Designated for Compensated Absences	0	0	0	0
Undesignated (Deficit)	26,351	288,315	349,909	308,314
<i>Total Fund Equity (Deficit)</i>	<u>28,595</u>	<u>405,651</u>	<u>449,875</u>	<u>310,728</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$28,595</u>	<u>\$405,966</u>	<u>\$449,875</u>	<u>\$325,938</u>

Probate Court Conduct	Mental Health and Recovery Board	Enterprise Zone Monitoring	Probation Services	Dog and Kennel	Mental Retardation and Developmental Disabilities
\$5,874	\$2,624,725	\$298	\$220,776	\$28,008	\$6,943,203
0	0	0	0	0	0
0	0	0	1,275	323	0
0	2,123,360	0	0	0	10,295,073
0	0	0	0	0	0
0	0	0	0	25	0
0	275,389	0	0	0	0
0	272	0	0	0	13,212
0	0	0	0	0	0
<u>\$5,874</u>	<u>\$5,023,746</u>	<u>\$298</u>	<u>\$222,051</u>	<u>\$28,356</u>	<u>\$17,251,488</u>
\$0	\$650,775	\$0	\$235	\$930	\$235,950
0	4,609	0	752	1,771	241,400
0	2,612	0	150	901	20,593
0	0	0	0	44,390	0
0	10,080	356	1,600	12,239	236,324
0	0	0	0	0	8,190
0	130,734	0	0	16	11,465
0	2,123,360	0	0	0	10,295,073
0	0	0	0	0	0
0	2,922,170	356	2,737	60,247	11,048,995
0	475,495	0	2,543	2,803	868,445
0	272	0	0	0	13,212
0	0	0	0	0	0
0	0	0	0	0	0
5,874	1,625,809	(58)	216,771	(34,694)	5,320,836
5,874	2,101,576	(58)	219,314	(31,891)	6,202,493
<u>\$5,874</u>	<u>\$5,023,746</u>	<u>\$298</u>	<u>\$222,051</u>	<u>\$28,356</u>	<u>\$17,251,488</u>

(continued)

**Portage County, Ohio**  
*Combining Balance Sheet*  
*All Special Revenue Funds (continued)*  
*December 31, 1999*

	Child Health Services	Public Assistance	Child Support Administration	Child Welfare Levy
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$172,952	\$1,652,228	\$216,670	\$1,883,071
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	60,000	0
Due from Agency Funds:				
Taxes	0	0	0	2,254,275
Special Assessments	0	0	0	0
Due from Other Funds	0	0	0	0
Intergovernmental Receivable	34,030	0	0	0
Materials and Supplies Inventory	0	0	0	0
Loans Receivable	0	0	0	0
<b>Total Assets</b>	<b>\$206,982</b>	<b>\$1,652,228</b>	<b>\$276,670</b>	<b>\$4,137,346</b>
<b>Liabilities</b>				
Accounts Payable	\$10,927	\$265,768	\$398	\$339,101
Accrued Wages	5,452	87,431	28,085	14,349
Compensated Absences Payable	50	11,469	4,414	0
Interfund Payable	0	0	0	327,222
Due to Other Funds	8,496	118,782	44,123	36,666
Due to Component Unit	0	0	0	0
Intergovernmental Payable	8,311	343,202	660	129
Deferred Revenue	0	0	0	2,254,275
Advances from Other Funds	50,250	0	0	981,667
<b>Total Liabilities</b>	<b>83,486</b>	<b>826,652</b>	<b>77,680</b>	<b>3,953,409</b>
<b>Fund Equity</b>				
Fund Balance:				
Reserved for Encumbrances	9,650	611,300	42,813	483,480
Reserved for Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Unreserved:				
Designated for Compensated Absences	0	0	0	0
Undesignated (Deficit)	113,846	214,276	156,177	(299,543)
<b>Total Fund Equity (Deficit)</b>	<b>123,496</b>	<b>825,576</b>	<b>198,990</b>	<b>183,937</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$206,982</b>	<b>\$1,652,228</b>	<b>\$276,670</b>	<b>\$4,137,346</b>

Real Estate Assessment	Delinquent Real Estate Tax Assessment Collection	Motor Vehicle and Gas Tax	Ditch Maintenance	Community Development	Drug Abuse Resistance Education
\$3,608,940	\$481,710	\$2,001,789	\$35,969	\$139,081	\$14,219
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	6,307	0	0
0	0	7,706	0	0	0
0	0	292,137	0	12,200	0
769	0	108,791	0	0	0
0	0	0	0	0	0
<u>\$3,609,709</u>	<u>\$481,710</u>	<u>\$2,410,423</u>	<u>\$42,276</u>	<u>\$151,281</u>	<u>\$14,219</u>
\$78,446	\$958	\$152,791	\$0	\$29,953	\$1,427
5,101	1,304	80,289	0	0	0
570	25	9,758	0	0	0
0	0	0	0	0	0
11,308	4,043	99,475	0	0	1,917
0	0	0	0	0	0
48	19	695	0	0	0
0	0	0	6,307	0	0
0	0	0	0	0	0
<u>95,473</u>	<u>6,349</u>	<u>343,008</u>	<u>6,307</u>	<u>29,953</u>	<u>3,344</u>
503,538	0	553,511	0	160,740	573
769	0	108,791	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>3,009,929</u>	<u>475,361</u>	<u>1,405,113</u>	<u>35,969</u>	<u>(39,412)</u>	<u>10,302</u>
<u>3,514,236</u>	<u>475,361</u>	<u>2,067,415</u>	<u>35,969</u>	<u>121,328</u>	<u>10,875</u>
<u>\$3,609,709</u>	<u>\$481,710</u>	<u>\$2,410,423</u>	<u>\$42,276</u>	<u>\$151,281</u>	<u>\$14,219</u>

(continued)

**Portage County, Ohio**  
*Combining Balance Sheet*  
*All Special Revenue Funds (continued)*  
*December 31, 1999*

	Women, Infants and Children	Adult Probation	Court Mediation	Safety First
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$205,939	\$30,908	\$28,487	\$38,491
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Agency Funds:				
Taxes	0	0	0	0
Special Assessments	0	0	0	0
Due from Other Funds	0	0	0	0
Intergovernmental Receivable	27,892	0	0	0
Materials and Supplies Inventory	0	0	0	0
Loans Receivable	0	0	0	0
<b>Total Assets</b>	<b>\$233,831</b>	<b>\$30,908</b>	<b>\$28,487</b>	<b>\$38,491</b>
<b>Liabilities</b>				
Accounts Payable	\$2,057	\$0	\$84	\$3,700
Accrued Wages	19,185	3,472	1,288	0
Compensated Absences Payable	3,397	724	0	0
Interfund Payable	0	0	40,000	0
Due to Other Funds	21,039	9,142	1,336	0
Due to Component Unit	0	0	0	0
Intergovernmental Payable	206	44	18	0
Deferred Revenue	0	0	0	0
Advances from Other Funds	140,000	12,000	0	0
<b>Total Liabilities</b>	<b>185,884</b>	<b>25,382</b>	<b>42,726</b>	<b>3,700</b>
<b>Fund Equity</b>				
Fund Balance:				
Reserved for Encumbrances	5,696	0	0	3,860
Reserved for Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Unreserved:				
Designated for Compensated Absences	0	0	0	0
Undesignated (Deficit)	42,251	5,526	(14,239)	30,931
<b>Total Fund Equity (Deficit)</b>	<b>-47,947</b>	<b>5,526</b>	<b>(14,239)</b>	<b>34,791</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$233,831</b>	<b>\$30,908</b>	<b>\$28,487</b>	<b>\$38,491</b>

Juvenile Probation	Victim Assistance	Revolving Loan	Other Human Services	Other Public Safety	Totals
\$474,632	\$22,312	\$0	\$190,365	\$181,579	\$22,354,972
0	0	625,454	3,748	7,661	636,863
0	0	0	0	0	97,827
0	0	0	0	0	14,672,708
0	0	0	0	0	6,307
0	0	0	2,857	0	29,977
0	0	0	7,375	30,030	679,053
0	0	0	0	0	125,054
0	0	3,016,124	0	0	3,016,124
<u>\$474,632</u>	<u>\$22,312</u>	<u>\$3,641,578</u>	<u>\$204,345</u>	<u>\$219,270</u>	<u>\$41,618,885</u>
\$12,179	\$0	\$64,927	\$15,029	\$3,622	\$1,869,613
5,894	1,370	0	0	994	506,751
707	0	0	0	0	55,709
0	0	0	0	0	411,612
799	2,376	0	2,535	3,060	636,490
0	0	0	0	0	8,190
3,177	20	0	50	15	498,840
0	0	0	0	0	14,679,015
0	0	0	0	0	1,183,917
<u>22,756</u>	<u>3,766</u>	<u>64,927</u>	<u>17,614</u>	<u>7,691</u>	<u>19,850,137</u>
178,132	0	0	0	18,012	4,140,541
0	0	0	0	0	125,054
0	0	3,016,124	0	0	3,016,124
0	0	0	50,000	0	50,000
<u>273,744</u>	<u>18,546</u>	<u>560,527</u>	<u>136,731</u>	<u>193,567</u>	<u>14,437,029</u>
<u>451,876</u>	<u>18,546</u>	<u>3,576,651</u>	<u>186,731</u>	<u>211,579</u>	<u>21,768,748</u>
<u>\$474,632</u>	<u>\$22,312</u>	<u>\$3,641,578</u>	<u>\$204,345</u>	<u>\$219,270</u>	<u>\$41,618,885</u>



**Portage County, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Special Revenue Funds  
For the Year Ended December 31, 1999*

	Marriage License	Computer Legal Research	Recorder	Certificate of Title
<b>Revenues</b>				
Property and Other Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	229,324	113,070	528,644
Licenses and Permits	39,851	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Gifts and Donations	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>39,851</u>	<u>229,324</u>	<u>113,070</u>	<u>528,644</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	2,729	490,024
Judicial	0	150,846	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	16,471	0	0	0
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>16,471</u>	<u>150,846</u>	<u>2,729</u>	<u>490,024</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>23,380</u>	<u>78,478</u>	<u>110,341</u>	<u>38,620</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Fixed Assets	0	0	0	0
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	23,380	78,478	110,341	38,620
<i>Fund Balances (Deficit) Beginning of Year</i>	5,215	327,173	339,534	276,098
Increase (Decrease) in Reserve for Inventory	0	0	0	(3,990)
<i>Fund Balances (Deficit) End of Year</i>	<u>\$28,595</u>	<u>\$405,651</u>	<u>\$449,875</u>	<u>\$310,728</u>

Probate Court Conduct	Mental Health and Recovery Board	Enterprise Zone Monitoring	Probation Services	Dog and Kennel	Mental Retardation and Developmental Disabilities	Child Health Services
\$0	\$2,105,596	\$0	\$0	\$0	\$10,176,624	\$0
0	232	13,500	0	14,010	43,695	3,970
0	0	0	0	190,040	0	0
1,051	66,714	0	94,220	3,345	0	0
0	6,852,775	0	0	0	3,899,502	477,800
0	0	0	0	0	0	0
0	0	0	0	0	5,832	0
0	0	0	0	0	39,375	7,170
0	29,043	0	0	0	21,256	4,416
1,051	9,054,360	13,500	94,220	207,395	14,186,284	493,356
0	0	20,558	0	0	0	0
0	0	0	0	0	0	0
0	0	0	68,338	0	0	0
0	0	0	0	0	0	0
0	8,553,237	0	0	294,021	13,107,847	385,167
0	0	0	0	0	0	0
0	8,553,237	20,558	68,338	294,021	13,107,847	385,167
1,051	501,123	(7,058)	25,882	(86,626)	1,078,437	108,189
0	0	0	0	0	5,100	0
0	0	7,000	0	76,790	0	0
0	0	0	(65,254)	0	(200,000)	0
0	0	7,000	(65,254)	76,790	(194,900)	0
1,051	501,123	(58)	(39,372)	(9,836)	883,537	108,189
4,823	1,600,527	0	258,686	(22,055)	5,317,779	15,307
0	(74)	0	0	0	1,177	0
\$5,874	\$2,101,576	(\$58)	\$219,314	(\$31,891)	\$6,202,493	\$123,496

(continued)

**Portage County, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances*  
*All Special Revenue Funds (continued)*  
*For the Year Ended December 31, 1999*

	Public Assistance	Child Support Administration	Child Welfare Levy	Real Estate Assessment
<b>Revenues</b>				
Property and Other Taxes	\$0	\$0	\$2,214,470	\$0
Charges for Services	0	264,712	2,019,923	1,032,048
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	5,244,930	996,030	1,594,460	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Gifts and Donations	0	0	0	0
Other	5,313	0	188	0
<i>Total Revenues</i>	<u>5,250,243</u>	<u>1,260,742</u>	<u>5,829,041</u>	<u>1,032,048</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	680,195
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	5,543,537	1,806,206	5,287,205	0
<i>Total Expenditures</i>	<u>5,543,537</u>	<u>1,806,206</u>	<u>5,287,205</u>	<u>680,195</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(293,294)</u>	<u>(545,464)</u>	<u>541,836</u>	<u>351,853</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Fixed Assets	0	0	0	0
Operating Transfers In	437,210	0	0	0
Operating Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>437,210</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>143,916</u>	<u>(545,464)</u>	<u>541,836</u>	<u>351,853</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>681,660</u>	<u>744,454</u>	<u>(357,899)</u>	<u>3,161,614</u>
Increase in Reserve for Inventory	0	0	0	769
<i>Fund Balances (Deficit) End of Year</i>	<u>\$825,576</u>	<u>\$198,990</u>	<u>\$183,937</u>	<u>\$3,514,236</u>

Delinquent Real Estate Tax Assessment Collection	Motor Vehicle and Gas Tax	Ditch Maintenance	Community Development	Drug Abuse Resistance Education	Women, Infants and Children	Adult Probation
\$0	\$0	\$0	\$0	\$0	\$0	\$0
207,038	27,597	0	0	0	0	0
0	942	0	0	0	0	0
0	86,595	0	0	0	0	0
0	5,360,965	0	622,797	60,598	826,565	183,628
0	0	4,828	0	0	0	0
0	100,803	0	40	0	0	0
0	0	0	0	7,033	0	0
0	250	0	0	0	0	0
<u>207,038</u>	<u>5,577,152</u>	<u>4,828</u>	<u>622,837</u>	<u>67,631</u>	<u>826,565</u>	<u>183,628</u>
141,013	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	80,380	0	253,940
0	4,599,478	2,433	708,721	0	0	0
0	0	0	0	0	812,557	0
0	0	0	0	0	0	0
<u>141,013</u>	<u>4,599,478</u>	<u>2,433</u>	<u>708,721</u>	<u>80,380</u>	<u>812,557</u>	<u>253,940</u>
<u>66,025</u>	<u>977,674</u>	<u>2,395</u>	<u>(85,884)</u>	<u>(12,749)</u>	<u>14,008</u>	<u>(70,312)</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	(625,748)	0	0	0	0	0
<u>0</u>	<u>(625,748)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
66,025	351,926	2,395	(85,884)	(12,749)	14,008	(70,312)
409,336	1,743,582	33,574	207,212	23,624	34,232	75,838
0	(28,093)	0	0	0	(293)	0
<u>\$475,361</u>	<u>\$2,067,415</u>	<u>\$35,969</u>	<u>\$121,328</u>	<u>\$10,875</u>	<u>\$47,947</u>	<u>\$5,526</u>

(continued)

**Portage County, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances*  
*All Special Revenue Funds (continued)*  
*For the Year Ended December 31, 1999*

	Court Mediation	Safety First	COPS Ahead	Juvenile Probation
<b>Revenues</b>				
Property and Other Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	14,841	56,870	184,215	952,510
Special Assessments	0	0	0	0
Interest	0	0	0	0
Gifts and Donations	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>14,841</u>	<u>56,870</u>	<u>184,215</u>	<u>952,510</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	29,080	0	0	0
Public Safety	0	22,079	270,802	985,450
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>29,080</u>	<u>22,079</u>	<u>270,802</u>	<u>985,450</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(14,239)</u>	<u>34,791</u>	<u>(86,587)</u>	<u>(32,940)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Fixed Assets	0	0	0	0
Operating Transfers In	0	0	0	72,149
Operating Transfers Out	0	0	0	(6,894)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>65,255</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(14,239)</u>	<u>34,791</u>	<u>(86,587)</u>	<u>32,315</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	0	0	86,587	419,561
Increase in Reserve for Inventory	0	0	0	0
<i>Fund Balances (Deficit) End of Year</i>	<u>(\$14,239)</u>	<u>\$34,791</u>	<u>\$0</u>	<u>\$451,876</u>

<u>Victim Assistance</u>	<u>Revolving Loan</u>	<u>Other Human Services</u>	<u>Other Public Safety</u>	<u>Totals</u>
\$0	\$0	\$0	\$0	\$14,496,690
0	0	0	0	4,497,763
0	0	0	0	230,833
0	0	19,157	16,467	287,549
204,224	457,977	69,321	182,256	28,242,264
0	0	0	0	4,828
0	0	0	0	106,675
0	0	2,338	0	55,916
0	0	121	0	60,587
<u>204,224</u>	<u>457,977</u>	<u>90,937</u>	<u>198,723</u>	<u>47,983,105</u>
0	64,927	0	0	1,399,446
0	0	0	0	179,926
0	0	0	155,701	1,836,690
0	0	0	0	5,310,632
0	0	0	0	23,169,300
203,401	0	123,258	0	12,963,607
<u>203,401</u>	<u>64,927</u>	<u>123,258</u>	<u>155,701</u>	<u>44,859,601</u>
823	393,050	(32,321)	43,022	3,123,504
0	0	0	0	5,100
0	0	0	0	593,149
0	0	0	0	(897,896)
0	0	0	0	(299,647)
823	393,050	(32,321)	43,022	2,823,857
17,723	3,183,601	219,052	168,557	18,975,395
0	0	0	0	(30,504)
<u>\$18,546</u>	<u>\$3,576,651</u>	<u>\$186,731</u>	<u>\$211,579</u>	<u>\$21,768,748</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Marriage License  
For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Licenses and Permits	\$39,010	\$39,415	\$405
<b>Expenditures</b>			
Current:			
Health:			
Marriage Licenses:			
Contractual Services	<u>48,278</u>	<u>36,340</u>	<u>11,938</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(9,268)</u>	<u>3,075</u>	<u>12,343</u>
<i>Fund Balance Beginning of Year</i>	<u>21,484</u>	<u>21,484</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$12,216</u>	<u>\$24,559</u>	<u>\$12,343</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Computer Legal Research*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$188,272	\$226,550	\$38,278
<b>Expenditures</b>			
Current:			
General Government -			
Judicial:			
Municipal Court			
Personal Services	13	12	1
Contractual Services	41,000	31,008	9,992
Capital Outlay	100,000	86,702	13,298
Total Municipal Court	141,013	117,722	23,291
Common Pleas Court:			
Capital Outlay	14,122	8,183	5,939
Clerk of Common Pleas:			
Contractual Services	98,000	89,403	8,597
Probate Court:			
Contractual Services	2,786	375	2,411
Capital Outlay	7,685	5,648	2,037
Total Probate Court	10,471	6,023	4,448
Municipal Court Clerk:			
Capital Outlay	45,500	43,802	1,698
Juvenile Court:			
Contractual Services	2,364	0	2,364
Capital Outlay	6,362	3,921	2,441
Total Juvenile Court	8,726	3,921	4,805
<b>Total Expenditures</b>	317,832	269,054	48,778
<i>Excess of Revenues Under Expenditures</i>	(129,560)	(42,504)	87,056
<i>Fund Balance Beginning of Year</i>	310,317	310,317	0
Prior Year Encumbrances Appropriated	2,905	2,905	0
<b><i>Fund Balance End of Year</i></b>	<b>\$183,662</b>	<b>\$270,718</b>	<b>\$87,056</b>



**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Recorder  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
<i>Charges for Services</i>	\$111,936	\$113,070	\$1,134
<b>Expenditures</b>			
Current:			
General Government-			
Legislative and Executive:			
Recorder:			
Contractual Services	17,310	15,110	2,200
Capital Outlay	366,580	87,585	278,995
<i>Total Expenditures</i>	383,890	102,695	281,195
<i>Excess of Revenues Over (Under) Expenditures</i>	(271,954)	10,375	282,329
<i>Fund Balance Beginning of Year</i>	337,334	337,334	0
Prior Year Encumbrances Appropriated	2,200	2,200	0
<i>Fund Balance End of Year</i>	\$67,580	\$349,909	\$282,329

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Certificate of Title*  
*For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Charges for Services	\$508,213	\$530,975	\$22,762
Refunds and Reimbursements	0	2,275	2,275
<b>Total Revenues</b>	<u>508,213</u>	<u>533,250</u>	<u>25,037</u>
<b>Expenditures</b>			
Current:			
General Government-			
Legislative and Executive:			
Certificate of Title:			
Personal Services	343,269	292,303	50,966
Contractual Services	34,915	21,602	13,313
Capital Outlay	45,000	7,063	37,937
Other	180,000	180,000	0
<b>Total Expenditures</b>	<u>603,184</u>	<u>500,968</u>	<u>102,216</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(94,971)	32,282	127,253
<b>Fund Balance Beginning of Year</b>	251,457	251,457	0
<b>Prior Year Encumbrances Appropriated</b>	<u>3,515</u>	<u>3,515</u>	<u>0</u>
<b>Fund Balance End of Year</b>	<u>\$160,001</u>	<u>\$287,254</u>	<u>\$127,253</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Probate Court Conduct  
For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Fines and Forfeitures	\$1,031	\$1,051	\$20
<b>Expenditures</b>			
Current:			
Public Safety:			
Probate Court Conduct:			
Contractual Services	2,000	0	2,000
Capital Outlay	1,169	0	1,169
<i>Total Expenditures</i>	<u>3,169</u>	<u>0</u>	<u>3,169</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,138)	1,051	3,189
<i>Fund Balance Beginning of Year</i>	<u>4,823</u>	<u>4,823</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2,685</u>	<u>\$5,874</u>	<u>\$3,189</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Mental Health and Recovery Board  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$2,091,314	\$2,105,596	\$14,282
Charges for Services	0	232	232
Fines and Forfeitures	64,337	66,714	2,377
Intergovernmental	6,221,686	6,710,726	489,040
Refunds and Reimbursements	0	20,300	20,300
Other	0	29,043	29,043
<i>Total Revenues</i>	<u>8,377,337</u>	<u>8,932,611</u>	<u>555,274</u>
<b>Expenditures</b>			
Current:			
Health:			
Mental Health and Recovery:			
Personal Services	315,393	315,357	36
Contractual Services	9,730,581	9,222,140	508,441
Capital Outlay	34,506	28,956	5,550
Total Mental Health and Recovery	10,080,480	9,566,453	514,027
Indigent Driver, Alcohol Treatment:			
Contractual Services	150,000	41,923	108,077
<i>Total Expenditures</i>	<u>10,230,480</u>	<u>9,608,376</u>	<u>622,104</u>
<i>Excess of Revenues Under Expenditures</i>	(1,853,143)	(675,765)	1,177,378
<i>Fund Balance Beginning of Year</i>	1,015,246	1,015,246	0
Prior Year Encumbrances Appropriated	1,221,408	1,221,408	0
<i>Fund Balance End of Year</i>	<u>\$383,511</u>	<u>\$1,560,889</u>	<u>\$1,177,378</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Enterprise Zone Monitoring  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$13,500	\$13,500	\$0
<b>Expenditures</b>			
Current:			
General Government-			
Legislative and Executive:			
Enterprise Zone Monitoring:			
Personal Services	13,110	13,110	0
Contractual Services	390	92	298
Other	7,000	7,000	0
<i>Total Expenditures</i>	20,500	20,202	298
<i>Excess of Revenues Under Expenditures</i>	(7,000)	(6,702)	298
<b>Other Financing Sources</b>			
Operating Transfers In	7,000	7,000	0
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	298	298
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$298	\$298

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Probation Services  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Fines and Forfeitures	\$78,303	\$94,010	\$15,707
Refunds and Reimbursements	0	290	290
<i>Total Revenues</i>	<u>78,303</u>	<u>94,300</u>	<u>15,997</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Probation Services:			
Probate Court:			
Personal Services	51,344	49,463	1,881
Contractual Services	2,575	2,061	514
Capital Outlay	41,175	40,824	351
<i>Total Expenditures</i>	<u>95,094</u>	<u>92,348</u>	<u>2,746</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(16,791)	1,952	18,743
<b>Other Financing Uses</b>			
Operating Transfers Out	(65,254)	(65,254)	0
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(82,045)	(63,302)	18,743
<i>Fund Balance Beginning of Year</i>	278,223	278,223	0
Prior Year Encumbrances Appropriated	3,077	3,077	0
<i>Fund Balance End of Year</i>	<u>\$199,255</u>	<u>\$217,998</u>	<u>\$18,743</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Dog and Kennel  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$14,010	\$14,010	\$0
Licenses and Permits	189,933	190,040	107
Fines and Forfeitures	3,166	3,166	0
Refunds and Reimbursements	1,370	1,377	7
<i>Total Revenues</i>	<u>208,479</u>	<u>208,593</u>	<u>114</u>
<b>Expenditures</b>			
Current:			
Health:			
Dog and Kennel:			
Personal Services	264,461	254,050	10,411
Contractual Services	58,340	44,317	14,023
<i>Total Expenditures</i>	<u>322,801</u>	<u>298,367</u>	<u>24,434</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(114,322)</u>	<u>(89,774)</u>	<u>24,548</u>
<b>Other Financing Sources (Uses)</b>			
Advances In	24,390	24,390	0
Advances Out	(20,000)	(20,000)	0
Operating Transfers In	76,790	76,790	0
<i>Total Other Financing Sources (Uses)</i>	<u>81,180</u>	<u>81,180</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(33,142)</u>	<u>(8,594)</u>	<u>24,548</u>
<i>Fund Balance Beginning of Year</i>	31,059	31,059	0
Prior Year Encumbrances Appropriated	2,090	2,090	0
<i>Fund Balance End of Year</i>	<u>\$7</u>	<u>\$24,555</u>	<u>\$24,548</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Mental Retardation and Developmental Disabilities  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$10,125,529	\$10,176,624	\$51,095
Charges for Services	43,000	43,695	695
Intergovernmental	3,768,525	3,987,562	219,037
Interest	0	5,657	5,657
Gifts and Donations	9,315	39,375	30,060
Refunds and Reimbursements	100,000	177,745	77,745
Other	10,400	21,256	10,856
<b>Total Revenues</b>	<b>14,056,769</b>	<b>14,451,914</b>	<b>395,145</b>
<b>Expenditures</b>			
<b>Current:</b>			
<b>Health:</b>			
<b>MRDD:</b>			
Personal Services	8,836,685	8,564,255	272,430
Contractual Services	5,856,829	5,200,210	656,619
Capital Outlay	416,716	358,366	58,350
Other	4,353,069	0	4,353,069
<b>Total MRDD</b>	<b>19,463,299</b>	<b>14,122,831</b>	<b>5,340,468</b>
<b>MRDD Preschool:</b>			
Personal Services	16,564	9,518	7,046
Contractual Services	1,357	1,356	1
Capital Outlay	9,235	6,388	2,847
<b>Total MRDD Preschool</b>	<b>27,156</b>	<b>17,262</b>	<b>9,894</b>
<b>MRDD Title II:</b>			
Capital Outlay	1,687	1,585	102
<b>MRDD Title VI:</b>			
Personal Services	\$37,165	\$33,464	\$3,701

(continued)



**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Mental Retardation and Developmental Disabilities (continued)  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
MRDD Residential Services:			
Contractual Services	\$64,371	\$64,369	\$2
MRDD Gifts and Donations:			
Contractual Services	95,489	10,658	84,831
<i>Total Expenditures</i>	19,689,167	14,250,169	5,438,998
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,632,398)	201,745	5,834,143
<b>Other Financing Sources (Uses)</b>			
Sale of Fixed Assets	5,000	5,100	100
Operating Transfers Out	(200,000)	(200,000)	0
Total Other Financing Sources (Uses)	(195,000)	(194,900)	100
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(5,827,398)	6,845	5,834,243
<i>Fund Balance Beginning of Year</i>	4,928,226	4,928,226	0
Prior Year Encumbrances Appropriated	899,172	899,172	0
<i>Fund Balance End of Year</i>	\$0	\$5,834,243	\$5,834,243

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
**Child Health Services**  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$3,300	\$3,970	\$670
Intergovernmental	437,212	443,770	6,558
Gifts and Donations	5,907	7,170	1,263
Refunds and Reimbursements	0	2,298	2,298
Other	0	4,416	4,416
<b>Total Revenues</b>	<b>446,419</b>	<b>461,624</b>	<b>15,205</b>
<b>Expenditures</b>			
<b>Current:</b>			
<b>Health:</b>			
<b>Immunization Project:</b>			
Personal Services	2,363	775	1,588
Contractual Services	3,792	919	2,873
Capital Outlay	1,394	1,225	169
<b>Total Immunization Project</b>	<b>7,549</b>	<b>2,919</b>	<b>4,630</b>
<b>Child Health Services:</b>			
Contractual Services	7,370	4,950	2,420
Capital Outlay	848	848	0
<b>Total Child Health Services</b>	<b>8,218</b>	<b>5,798</b>	<b>2,420</b>
<b>Federal Grant:</b>			
Personal Services	231,562	223,674	7,888
Contractual Services	71,612	68,551	3,061
Capital Outlay	9,886	9,886	0
Other	780	780	0
<b>Total Federal Grant</b>	<b>313,840</b>	<b>302,891</b>	<b>10,949</b>
<b>Early Intervention Federal Grant:</b>			
Personal Services	76,194	73,632	2,562
Contractual Services	20,759	14,577	6,182
Other	191	191	0
<b>Total Early Intervention Federal Grant</b>	<b>\$97,144</b>	<b>\$88,400</b>	<b>\$8,744</b>

(continued)

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Child Health Services (continued)  
For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Health Grant:			
Other	\$45	\$45	\$0
<i>Total Expenditures</i>	<u>426,796</u>	<u>400,053</u>	<u>26,743</u>
<i>Excess of Revenues Over Expenditures</i>	19,623	61,571	41,948
<i>Fund Balance Beginning of Year</i>	77,811	77,811	0
Prior Year Encumbrances Appropriated	<u>5,633</u>	<u>5,633</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$103,067</u>	<u>\$145,015</u>	<u>\$41,948</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Public Assistance  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$5,190,088	\$5,244,930	\$54,842
Refunds and Reimbursements	0	174,419	174,419
Other	0	5,313	5,313
<i>Total Revenues</i>	<u>5,190,088</u>	<u>5,424,662</u>	<u>234,574</u>
<b>Expenditures</b>			
Current:			
Human Services:			
Public Assistance:			
Personal Services	2,255,544	2,153,683	101,861
Contractual Services	4,313,415	4,017,896	295,519
Capital Outlay	77,784	65,662	12,122
<i>Total Expenditures</i>	<u>6,646,743</u>	<u>6,237,241</u>	<u>409,502</u>
<i>Excess of Revenues Under Expenditures</i>	(1,456,655)	(812,579)	644,076
<b>Other Financing Sources</b>			
Operating Transfers In	400,000	437,210	37,210
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(1,056,655)	(375,369)	681,286
<i>Fund Balance Beginning of Year</i>	754,780	754,780	0
Prior Year Encumbrances Appropriated	380,277	380,277	0
<i>Fund Balance End of Year</i>	<u>\$78,402</u>	<u>\$759,688</u>	<u>\$681,286</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Child Support Administration  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$225,115	\$229,244	\$4,129
Intergovernmental	995,800	996,030	230
Refunds and Reimbursements	10,000	13,838	3,838
<i>Total Revenues</i>	<u>1,230,915</u>	<u>1,239,112</u>	<u>8,197</u>
<b>Expenditures</b>			
Current:			
Human Services:			
Child Support:			
Personal Services	1,182,103	1,181,805	298
Contractual Services	806,200	645,595	160,605
Capital Outlay	31,351	27,352	3,999
<i>Total Expenditures</i>	<u>2,019,654</u>	<u>1,854,752</u>	<u>164,902</u>
<i>Excess of Revenues Under Expenditures</i>	(788,739)	(615,640)	173,099
<i>Fund Balance Beginning of Year</i>	756,224	756,224	0
Prior Year Encumbrances Appropriated	32,515	32,515	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$173,099</u>	<u>\$173,099</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Child Welfare Levy*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$2,211,533	\$2,214,470	\$2,937
Charges for Services	1,803,738	2,019,923	216,185
Intergovernmental	1,584,500	1,594,460	9,960
Refunds and Reimbursements	49,000	49,878	878
Other	100	188	88
<i>Total Revenues</i>	<u>5,648,871</u>	<u>5,878,919</u>	<u>230,048</u>
<b>Expenditures</b>			
Current:			
Human Services:			
Child Welfare Levy:			
Personal Services	1,536,450	1,244,715	291,735
Contractual Services	5,292,301	4,752,016	540,285
<i>Total Expenditures</i>	<u>6,828,751</u>	<u>5,996,731</u>	<u>832,020</u>
<i>Excess of Revenues Under Expenditures</i>	(1,179,880)	(117,812)	1,062,068
<b>Other Financing Uses</b>			
Advances Out	(1,000,000)	(1,000,000)	0
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(2,179,880)	(1,117,812)	1,062,068
<i>Fund Balance Beginning of Year</i>	1,414,835	1,414,835	0
Prior Year Encumbrances Appropriated	765,045	765,045	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$1,062,068</u>	<u>\$1,062,068</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Real Estate Assessment  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$1,006,034	\$1,032,048	\$26,014
Refunds and Reimbursements	0	2,062	2,062
<i>Total Revenues</i>	<u>1,006,034</u>	<u>1,034,110</u>	<u>28,076</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Real Estate Assessment:			
Personal Services	294,520	281,919	12,601
Contractual Services	880,912	860,875	20,037
Capital Outlay	79,436	57,200	22,236
<i>Total Expenditures</i>	<u>1,254,868</u>	<u>1,199,994</u>	<u>54,874</u>
<i>Excess of Revenues Under Expenditures</i>	(248,834)	(165,884)	82,950
<i>Fund Balance Beginning of Year</i>	2,388,799	2,388,799	0
Prior Year Encumbrances Appropriated	<u>804,041</u>	<u>804,041</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,944,006</u></u>	<u><u>\$3,026,956</u></u>	<u><u>\$82,950</u></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  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$202,571	\$207,038	\$4,467
Refunds and Reimbursements	17,283	18,473	1,190
<i>Total Revenues</i>	<u>219,854</u>	<u>225,511</u>	<u>5,657</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
DRETAC Treasurer:			
Personal Services	53,330	53,073	257
Contractual Services	73,425	19,162	54,263
Capital Outlay	21,095	4,205	16,890
Total DRETAC Treasurer	<u>147,850</u>	<u>76,440</u>	<u>71,410</u>
DRETAC Prosecutor:			
Personal Services	99,819	85,056	14,763
Contractual Services	1,500	0	1,500
Capital Outlay	5,000	0	5,000
Total DRETAC Prosecutor	<u>106,319</u>	<u>85,056</u>	<u>21,263</u>
<i>Total Expenditures</i>	<u>254,169</u>	<u>161,496</u>	<u>92,673</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(34,315)	64,015	98,330
<i>Fund Balance Beginning of Year</i>	405,025	405,025	0
Prior Year Encumbrances Appropriated	<u>12,670</u>	<u>12,670</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$383,380</u>	<u>\$481,710</u>	<u>\$98,330</u>



**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Motor Vehicle and Gas Tax  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$25,000	\$27,597	\$2,597
Licenses and Permits	900	942	42
Fines and Forfeitures	86,000	86,319	319
Intergovernmental	5,100,260	5,361,028	260,768
Interest	75,000	98,429	23,429
Refunds and Reimbursements	2,500	34,894	32,394
Other	200	250	50
<i>Total Revenues</i>	<u>5,289,860</u>	<u>5,609,459</u>	<u>319,599</u>
<b>Expenditures</b>			
<b>Current:</b>			
Public Works:			
MVGT:			
Personal Services	2,745,483	2,571,677	173,806
Contractual Services	1,996,341	1,748,657	247,684
Capital Outlay	818,435	815,919	2,516
Other	105,123	105,123	0
<i>Total Expenditures</i>	<u>5,665,382</u>	<u>5,241,376</u>	<u>424,006</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(375,522)	368,083	743,605
<b>Other Financing Uses</b>			
Operating Transfers Out	(625,748)	(625,748)	0
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(1,001,270)	(257,665)	743,605
<i>Fund Balance Beginning of Year</i>	1,209,959	1,209,959	0
Prior Year Encumbrances Appropriated	341,238	341,238	0
<i>Fund Balance End of Year</i>	<u>\$549,927</u>	<u>\$1,293,532</u>	<u>\$743,605</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Ditch Maintenance*  
*For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Special Assessments	\$4,827	\$4,828	\$1
<b>Expenditures</b>			
Current:			
Public Works:			
Ditch Maintenance:			
Allen Moss:			
Contractual Services	541	9	532
Culler/Johnson:			
Contractual Services	100	0	100
East Park:			
Contractual Services	100	0	100
Labelle Heights:			
Contractual Services	1,240	1,240	0
Rootstown:			
Contractual Services	1,323	1	1,322
Wahoo:			
Contractual Services	1,284	1,183	101
Geiger:			
Contractual Services	100	0	100
Englehart:			
Contractual Services	100	0	100
<i>Total Expenditures</i>	<u>4,788</u>	<u>2,433</u>	<u>2,355</u>
<i>Excess of Revenues Over Expenditures</i>	39	2,395	2,356
<i>Fund Balance Beginning of Year</i>	<u>33,574</u>	<u>33,574</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$33,613</u>	<u>\$35,969</u>	<u>\$2,356</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Community Development  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$856,176	\$632,705	(\$223,471)
Interest	36	37	1
<b>Total Revenues</b>	<u>856,212</u>	<u>632,742</u>	<u>(223,470)</u>
<b>Expenditures</b>			
Current:			
Public Works:			
Community Development Federal Block Grant:			
Contractual Services	654	0	654
Community Housing Improvement Program:			
Contractual Services	22,240	20,250	1,990
Other	6,472	6,472	0
<b>Total Community Housing Improvement Program</b>	<u>28,712</u>	<u>26,722</u>	<u>1,990</u>
New Milford Sewer:			
Contractual Services	84	84	0
CDBG Formula Grant:			
Contractual Services	552,231	438,969	113,262
Other	8,689	8,689	0
<b>Total CDBG Formula Grant</b>	<u>560,920</u>	<u>447,658</u>	<u>113,262</u>
CHIP:			
Contractual Services	419,543	394,533	25,010
Other	5,420	5,420	0
<b>Total CHIP</b>	<u>424,963</u>	<u>399,953</u>	<u>25,010</u>
<b>Total Expenditures</b>	<u>1,015,333</u>	<u>874,417</u>	<u>140,916</u>
<b>Excess of Revenues Under Expenditures</b>	(159,121)	(241,675)	(82,554)
<b>Fund Balance Beginning of Year</b>	78,423	78,423	0
<b>Prior Year Encumbrances Appropriated</b>	113,634	113,634	0
<b>Fund Balance (Deficit) End of Year</b>	<u>\$32,936</u>	<u>(\$49,618)</u>	<u>(\$82,554)</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Drug Abuse Resistance Education  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$60,598	\$60,598	\$0
Gifts and Donations	6,310	7,033	723
Refunds and Reimbursements	0	345	345
<i>Total Revenues</i>	<u>66,908</u>	<u>67,976</u>	<u>1,068</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
DARE Grant:			
Personal Services	60,598	60,598	0
Other	348	348	0
Total DARE Grant	60,946	60,946	0
Step Grant:			
Personal Services	10,325	10,325	0
DARE/Sheriff:			
Contractual Services	13,386	10,027	3,359
<i>Total Expenditures</i>	<u>84,657</u>	<u>81,298</u>	<u>3,359</u>
<i>Excess of Revenues Under Expenditures</i>	(17,749)	(13,322)	4,427
<i>Fund Balance Beginning of Year</i>	21,655	21,655	0
Prior Year Encumbrances Appropriated	3,886	3,886	0
<i>Fund Balance End of Year</i>	<u>\$7,792</u>	<u>\$12,219</u>	<u>\$4,427</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Women, Infants and Children  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$798,673	\$798,673	\$0
Refunds and Reimbursements	5,946	5,945	(1)
<b>Total Revenues</b>	<b>804,619</b>	<b>804,618</b>	<b>(1)</b>
<b>Expenditures</b>			
Current:			
Health:			
WIC:			
Personal Services	718,292	696,535	21,757
Contractual Services	162,120	124,701	37,419
<i>Total Expenditures</i>	<i>880,412</i>	<i>821,236</i>	<i>59,176</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(75,793)</i>	<i>(16,618)</i>	<i>59,175</i>
<i>Fund Balance Beginning of Year</i>	<i>193,461</i>	<i>193,461</i>	<i>0</i>
Prior Year Encumbrances Appropriated	22,332	22,332	0
<i>Fund Balance End of Year</i>	<i>\$140,000</i>	<i>\$199,175</i>	<i>\$59,175</i>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Adult Probation  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$243,760	\$243,761	\$1
Refunds and Reimbursements	0	1,920	1,920
<i>Total Revenues</i>	<u>243,760</u>	<u>245,681</u>	<u>1,921</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Adult Probation:			
Personal Services	243,399	240,624	2,775
Contractual Services	1,287	986	301
Capital Outlay	918	868	50
<i>Total Expenditures</i>	<u>245,604</u>	<u>242,478</u>	<u>3,126</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,844)	3,203	5,047
<i>Fund Balance Beginning of Year</i>	<u>27,705</u>	<u>27,705</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$25,861</u></u>	<u><u>\$30,908</u></u>	<u><u>\$5,047</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Court Mediation  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$0	\$14,841	\$14,841
<b>Expenditures</b>			
Current:			
General Government -			
Judicial:			
Court Mediation:			
Personal Services	32,145	26,354	5,791
Contractual Services	305	0	305
<i>Total Expenditures</i>	32,450	26,354	6,096
<i>Excess of Revenues Under Expenditures</i>	(32,450)	(11,513)	20,937
<b>Other Financing Sources</b>			
Advances In	40,000	40,000	0
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	7,550	28,487	20,937
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$7,550	\$28,487	\$20,937

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Safety First*  
*For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$56,870	\$56,870	\$0
<b>Expenditures</b>			
Current:			
Public Safety:			
Safety First:			
Contractual Services	45,856	18,923	26,933
Capital Outlay	11,014	7,016	3,998
<i>Total Expenditures</i>	<u>56,870</u>	<u>25,939</u>	<u>30,931</u>
<i>Excess of Revenues Over Expenditures</i>	0	30,931	30,931
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$30,931</u>	<u>\$30,931</u>



**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
COPS Ahead  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$226,099	\$226,099	\$0
Refunds and Reimbursements	3,459	3,459	0
<b>Total Revenues</b>	<b>229,558</b>	<b>229,558</b>	<b>0</b>
<b>Expenditures</b>			
<b>Current:</b>			
Public Safety:			
Cops Ahead Grant:			
Personal Services	279,033	279,033	0
Contractual Services	5,400	5,400	0
<b>Total Expenditures</b>	<b>284,433</b>	<b>284,433</b>	<b>0</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(54,875)</b>	<b>(54,875)</b>	<b>0</b>
<b>Fund Balance Beginning of Year</b>	<b>54,875</b>	<b>54,875</b>	<b>0</b>
<b>Fund Balance End of Year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Juvenile Probation  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$945,730	\$952,510	\$6,780
Refunds and Reimbursements	3,500	3,719	219
<i>Total Revenues</i>	<u>949,230</u>	<u>956,229</u>	<u>6,999</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Felony Delinquent Care and Custody:			
Personal Services	584,656	401,502	183,154
Contractual Services	871,000	782,332	88,668
Capital Outlay	2,250	0	2,250
<i>Total Expenditures</i>	<u>1,457,906</u>	<u>1,183,834</u>	<u>274,072</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(508,676)</u>	<u>(227,605)</u>	<u>281,071</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	72,000	72,149	149
Operating Transfers Out	(6,894)	(6,894)	0
<i>Total Other Financing Sources (Uses)</i>	<u>65,106</u>	<u>65,255</u>	<u>149</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(443,570)</u>	<u>(162,350)</u>	<u>281,220</u>
<i>Fund Balance Beginning of Year</i>	404,787	404,787	0
<i>Prior Year Encumbrances Appropriated</i>	<u>38,784</u>	<u>38,784</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1</u>	<u>\$281,221</u>	<u>\$281,220</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Victim Assistance  
For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$222,653	\$217,581	(\$5,072)
Refunds and Reimbursements	0	832	832
<i>Total Revenues</i>	<u>222,653</u>	<u>218,413</u>	<u>(4,240)</u>
<b>Expenditures</b>			
Current:			
Human Services:			
Victim Assistance:			
Contractual Services	54,077	53,960	117
Victim Caring:			
Contractual Services	63,268	63,268	0
State Grant:			
Personal Services	102,342	92,008	10,334
<i>Total Expenditures</i>	<u>219,687</u>	<u>209,236</u>	<u>10,451</u>
<i>Excess of Revenues Over Expenditures</i>	2,966	9,177	6,211
<i>Fund Balance Beginning of Year</i>	<u>13,135</u>	<u>13,135</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$16,101</u>	<u>\$22,312</u>	<u>\$6,211</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and (Non-GAAP Basis) and Actual  
Indigent Guardianship  
For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Fines and Forfeitures	\$16,880	\$19,060	\$2,180
<b>Expenditures</b>			
Current:			
Human Services:			
Indigent Guardianship:			
Contractual Services	74,598	11,077	63,521
Capital Outlay	15,000	0	15,000
<i>Total Expenditures</i>	<u>89,598</u>	<u>11,077</u>	<u>78,521</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(72,718)	7,983	80,701
<i>Fund Balance Beginning of Year</i>	<u>107,074</u>	<u>107,074</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$34,356</u>	<u>\$115,057</u>	<u>\$80,701</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Family Resources  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Current:			
Human Services:			
Ohio Families:			
Contractual Services	37,065	37,065	0
<i>Excess of Revenues Under Expenditures</i>	(37,065)	(37,065)	0
<i>Fund Balance Beginning of Year</i>	33,465	33,465	0
Prior Year Encumbrances Appropriated	3,600	3,600	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Fast Track  
For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$41,937	\$41,937	\$0
<b>Expenditures</b>			
Current:			
Human Services:			
Offender Treatment:			
Other	5,062	5,062	0
Fast Track:			
Other	36,875	29,500	7,375
<i>Total Expenditures</i>	<u>41,937</u>	<u>34,562</u>	<u>7,375</u>
<i>Excess of Revenues Over Expenditures</i>	0	7,375	7,375
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$7,375</u>	<u>\$7,375</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 County Employment  
 For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>	0	0	
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	50,000	50,000	0
<i>Fund Balance End of Year</i>	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$0</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Senior Center*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$3,550	\$3,550	\$0
Gifts and Donations	2,222	2,338	116
Other	121	121	0
<i>Total Revenues</i>	<u>5,893</u>	<u>6,009</u>	<u>116</u>
<b>Expenditures</b>			
Current:			
Human Services:			
Area Agency on Aging Grant:			
Other	3,550	0	3,550
Senior Center Activities:			
Contractual Services	5,444	2,933	2,511
<i>Total Expenditures</i>	<u>8,994</u>	<u>2,933</u>	<u>6,061</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,101)	3,076	6,177
<i>Fund Balance Beginning of Year</i>	14,073	14,073	0
Prior Year Encumbrances Appropriated	34	34	0
<i>Fund Balance End of Year</i>	<u>\$11,006</u>	<u>\$17,183</u>	<u>\$6,177</u>



**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Enforcement and Education  
 For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Fines and Forfeitures	\$2,637	\$2,661	\$24
<b>Expenditures</b>			
Current:			
Public Safety:			
Enforcement and Education:			
Contractual Services	500	227	273
<i>Excess of Revenues Over Expenditures</i>	2,137	2,434	297
<i>Fund Balance Beginning of Year</i>	13,794	13,794	0
<i>Fund Balance End of Year</i>	<u>\$15,931</u>	<u>\$16,228</u>	<u>\$297</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Electric Home Monitoring*  
*For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Fines and Forfeitures	\$13,807	\$13,806	(\$1)
<b>Expenditures</b>			
Current:			
Public Safety:			
Electronic Home Monitoring:			
Capital Outlay	<u>15,000</u>	<u>15,000</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(1,193)	(1,194)	(1)
<i>Fund Balance Beginning of Year</i>	14,606	14,606	0
Prior Year Encumbrances Appropriated	<u>15,000</u>	<u>15,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$28,413</u></u>	<u><u>\$28,412</u></u>	<u><u>(\$1)</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Hazardous Materials  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$53,719	\$53,717	(\$2)
Refunds and Reimbursements	168	168	0
<i>Total Revenues</i>	<u>53,887</u>	<u>53,885</u>	<u>(2)</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Hazardous Material Training Grant:			
Other	100	100	0
Hazardous Material Operations:			
Contractual Service	27,578	19,982	7,596
Capital Outlay	3,910	3,910	0
Total Hazardous Material Operations	<u>31,488</u>	<u>23,892</u>	<u>7,596</u>
Local Emergency Planning Committee:			
Personal Services	9,111	8,638	473
Contractual Services	19,098	11,763	7,335
Capital Outlay	6,563	2,155	4,408
Total Local Emergency Planning Committee	<u>34,772</u>	<u>22,556</u>	<u>12,216</u>
<i>Total Expenditures</i>	<u>66,360</u>	<u>46,548</u>	<u>19,812</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(12,473)	7,337	19,810
<i>Fund Balance Beginning of Year</i>	56,810	56,810	0
Prior Year Encumbrances Appropriated	<u>9,482</u>	<u>9,482</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$53,819</u>	<u>\$73,629</u>	<u>\$19,810</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Safety Belt Program  
For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$1,026	\$1,025	(\$1)
Refunds and Reimbursements	13	13	0
<i>Total Revenues</i>	<u>1,039</u>	<u>1,038</u>	<u>(1)</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
ODHS Safety Belt Grant:			
Personal Services	1,283	737	546
Contractual Services	763	763	0
<i>Total Expenditures</i>	<u>2,046</u>	<u>1,500</u>	<u>546</u>
<i>Excess of Revenues Under Expenditures</i>	(1,007)	(462)	545
<i>Fund Balance Beginning of Year</i>	<u>1,009</u>	<u>1,009</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2</u>	<u>\$547</u>	<u>\$545</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Alternative to Detention  
For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$32,455	\$32,455	\$0
<b>Expenditures</b>			
Current:			
Public Safety:			
Alternative To Detention:			
Personal Services	11,881	9,788	2,093
Contractual Services	23,194	22,177	1,017
Other	1,750	1,750	0
<i>Total Expenditures</i>	<u>36,825</u>	<u>33,715</u>	<u>3,110</u>
<i>Excess of Revenues Under Expenditures</i>	(4,370)	(1,260)	3,110
<i>Fund Balance Beginning of Year</i>	16,855	16,855	0
Prior Year Encumbrances Appropriated	<u>1,150</u>	<u>1,150</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$13,635</u></u>	<u><u>\$16,745</u></u>	<u><u>\$3,110</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Drug Law Enforcement  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$55,385	\$65,029	\$9,644
Refunds and Reimbursements	0	410	410
<i>Total Revenues</i>	<u>55,385</u>	<u>65,439</u>	<u>10,054</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Drug Awareness:			
Personal Services	56,180	55,734	446
Capital Outlay	13,898	13,898	0
<i>Total Expenditures</i>	<u>70,078</u>	<u>69,632</u>	<u>446</u>
<i>Excess of Revenues Under Expenditures</i>	(14,693)	(4,193)	10,500
<i>Fund Balance Beginning of Year</i>	<u>28,626</u>	<u>28,626</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$13,933</u>	<u>\$24,433</u>	<u>\$10,500</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*All Special Revenue Funds*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$14,428,376	\$14,496,690	\$68,314
Charges for Services	4,144,689	4,461,852	317,163
Licenses and Permits	229,843	230,397	554
Fines and Forfeitures	266,161	286,787	20,626
Intergovernmental	26,896,702	27,739,857	843,155
Special Assessments	4,827	4,828	1
Interest	75,036	104,123	29,087
Gifts and Donations	23,754	55,916	32,162
Refunds and Reimbursements	193,239	514,660	321,421
Other	10,821	60,587	49,766
<i>Total Revenues</i>	<u>46,273,448</u>	<u>47,955,697</u>	<u>1,682,249</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive:			
Recorder	383,890	102,695	281,195
Certificate of Title	603,184	500,968	102,216
Enterprise Zone Monitoring	20,500	20,202	298
Real Estate Assessment	1,254,868	1,199,994	54,874
Delinquent Real Estate Tax			
Assesment Colleciton	254,169	161,496	92,673
Total General Government - Legislative and Executive	<u>2,516,611</u>	<u>1,985,355</u>	<u>531,256</u>
General Government - Judicial:			
Computer Legal Research	317,832	269,054	48,778
Court Mediation	32,450	26,354	6,096
Total General Government - Judicial	<u>\$350,282</u>	<u>\$295,408</u>	<u>\$54,874</u>

(continued)

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures, and*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*All Special Revenue Funds (continued)*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Public Safety:</b>			
Probate Court Conduct	\$3,169	\$0	\$3,169
Probation Services	95,094	92,348	2,746
Drug Abuse Resistance Education	84,657	81,298	3,359
Adult Probation	245,604	242,478	3,126
Safety First	56,870	25,939	30,931
COPS Ahead	284,433	284,433	0
Juvenile Probation	1,457,906	1,183,834	274,072
Enforcement and Education	500	227	273
Electronic Home Monitoring	15,000	15,000	0
Hazardous Materials	66,360	46,548	19,812
Safety Belt Program	2,046	1,500	546
Alternative to Detention	36,825	33,715	3,110
Drug Law Enforcement	70,078	69,632	446
<b>Total Public Safety</b>	<b>2,418,542</b>	<b>2,076,952</b>	<b>341,590</b>
<b>Public Works:</b>			
Motor Vehicle and Gas Tax	5,665,382	5,241,376	424,006
Ditch Maintenance	4,788	2,433	2,355
Community Development	1,015,333	874,417	140,916
<b>Total Public Works</b>	<b>6,685,503</b>	<b>6,118,226</b>	<b>567,277</b>
<b>Health:</b>			
Marriage License	48,278	36,340	11,938
Mental Health and Recovery Board	10,230,480	9,608,376	622,104
Dog and Kennel	322,801	298,367	24,434
Mental Retardation and Developmental Disabilities	19,689,167	14,250,169	5,438,998
Child Health Services	-426,796	400,053	26,743
Women, Infants and Children	880,412	821,236	59,176
<b>Total Health</b>	<b>\$31,597,934</b>	<b>\$25,414,541</b>	<b>\$6,183,393</b>

(continued)



**Portage County, Ohio**  
*Schedule of Revenues, Expenditures, and  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
All Special Revenue Funds (continued)  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Human Services:</b>			
Public Assistance	\$6,646,743	\$6,237,241	\$409,502
Child Support Administration	2,019,654	1,854,752	164,902
Child Welfare Levy	6,828,751	5,996,731	832,020
Victim Assistance	219,687	209,236	10,451
Indigent Guardianship	89,598	11,077	78,521
Family Resources	37,065	37,065	0
Fast Track	41,937	34,562	7,375
Senior Center	8,994	2,933	6,061
<b>Total Human Services</b>	<b>15,892,429</b>	<b>14,383,597</b>	<b>1,508,832</b>
<b>Total Expenditures</b>	<b>59,461,301</b>	<b>50,274,079</b>	<b>9,187,222</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(13,187,853)</b>	<b>(2,318,382)</b>	<b>10,869,471</b>
<b>Other Financing Sources (Uses)</b>			
Sale of Fixed Assets	5,000	5,100	100
Advances In	64,390	64,390	0
Advances Out	(1,020,000)	(1,020,000)	0
Operating Transfers In	555,790	593,149	37,359
Operating Transfers Out	(897,896)	(897,896)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(1,292,716)</b>	<b>(1,255,257)</b>	<b>37,459</b>
<b>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</b>	<b>(14,480,569)</b>	<b>(3,573,639)</b>	<b>10,906,930</b>
<b>Fund Balances Beginning of Year</b>	<b>15,349,529</b>	<b>15,349,529</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>4,683,688</b>	<b>4,683,688</b>	<b>0</b>
<b>Fund Balances End of Year</b>	<b>\$5,552,648</b>	<b>\$16,459,578</b>	<b>\$10,906,930</b>

## *Debt Service Funds*

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The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, principal and interest on general long-term debt and related costs. Following are descriptions of the County's debt service funds:

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

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

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

**Portage County, Ohio**  
*Combining Balance Sheet*  
*All Debt Service Funds*  
*December 31, 1999*

	<u>Bond Retirement</u>	<u>Special Assessment Bond Retirement</u>	<u>Special Assessment OWDA Loans</u>	<u>Totals</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,156,497	\$241,116	\$146,915	\$4,544,528
Taxes Receivable	487,357	0	0	487,357
Due From Agency Funds:				
Taxes	972,901	0	0	972,901
Special Assessments	0	2,021,092	141,290	2,162,382
<i>Total Assets</i>	<u>\$5,616,755</u>	<u>\$2,262,208</u>	<u>\$288,205</u>	<u>\$8,167,168</u>
<b>Liabilities</b>				
Accounts Payable	\$0	\$342	\$0	\$342
Interfund Payable	0	11,549	0	11,549
Deferred Revenue	972,901	2,021,092	141,290	3,135,283
<i>Total Liabilities</i>	<u>972,901</u>	<u>2,032,983</u>	<u>141,290</u>	<u>3,147,174</u>
<b>Fund Equity</b>				
Fund Balance:				
Reserved for Encumbrances	0	125	0	125
Unreserved, Undesignated	4,643,854	229,100	146,915	5,019,869
<i>Total Fund Equity</i>	<u>4,643,854</u>	<u>229,225</u>	<u>146,915</u>	<u>5,019,994</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$5,616,755</u>	<u>\$2,262,208</u>	<u>\$288,205</u>	<u>\$8,167,168</u>

**Portage County, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Debt Service Funds  
For the Year Ended December 31, 1999*

	Bond Retirement	Special Assessment Bond Retirement	Special Assessment OWDA Loans	Totals
<b>Revenues</b>				
Property and Other Taxes	\$947,418	\$0	\$0	\$947,418
Permissive Sales Tax	2,915,940	0	0	2,915,940
Special Assessments	0	150,256	898	151,154
<i>Total Revenues</i>	<u>3,863,358</u>	<u>150,256</u>	<u>898</u>	<u>4,014,512</u>
<b>Expenditures</b>				
Debt Service:				
Principal Retirement	1,127,377	93,892	43,920	1,265,189
Interest and Fiscal Charges	796,009	64,133	16,570	876,712
<i>Total Expenditures</i>	<u>1,923,386</u>	<u>158,025</u>	<u>60,490</u>	<u>2,141,901</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,939,972	(7,769)	(59,592)	1,872,611
<b>Other Financing Sources</b>				
Operating Transfers In	0	0	82,367	82,367
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	1,939,972	(7,769)	22,775	1,954,978
<i>Fund Balances Beginning of Year</i>	<u>2,703,882</u>	<u>236,994</u>	<u>124,140</u>	<u>3,065,016</u>
<i>Fund Balances End of Year</i>	<u>\$4,643,854</u>	<u>\$229,225</u>	<u>\$146,915</u>	<u>\$5,019,994</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes In  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Bond Retirement  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$947,418	\$947,418	\$0
Permissive Sales Tax	1,983,184	2,876,546	893,362
<i>Total Revenues</i>	<u>2,930,602</u>	<u>3,823,964</u>	<u>893,362</u>
<b>Expenditures</b>			
Debt Service:			
Principal Retirement:			
County Buildings	370,584	370,584	0
USDA	6,794	6,793	1
Jail	750,000	750,000	0
<i>Total Principal Retirement</i>	<u>1,127,378</u>	<u>1,127,377</u>	<u>1</u>
Interest and Fiscal Charges:			
County Building	554,555	554,554	1
USDA	15,485	7,334	8,151
Jail	234,120	234,120	0
<i>Total Interest and Fiscal Charges</i>	<u>804,160</u>	<u>796,008</u>	<u>8,152</u>
<i>Total Expenditures</i>	<u>1,931,538</u>	<u>1,923,385</u>	<u>8,153</u>
<i>Excess of Revenues Over Expenditures</i>	999,064	1,900,579	901,515
<i>Fund Balance Beginning of Year</i>	<u>2,255,918</u>	<u>2,255,918</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$3,254,982</u>	<u>\$4,156,497</u>	<u>\$901,515</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes In  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Special Assessment Bond Retirement  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Special Assessments	\$134,993	\$134,994	\$1
<b>Expenditures</b>			
Debt Service:			
Principal Retirement:			
1981 Sewer District Improvements	45,000	45,000	0
Brady Lakes	32,000	32,000	0
1984 Sewer District Improvements	10,000	10,000	0
Total Principal Retirement	87,000	87,000	0
Interest and Fiscal Charges:			
1981 Sewer District Improvements	12,782	12,782	0
1976 Sewer District Improvements	500	195	305
Brady Lakes	36,100	35,973	127
1984 Sewer District Improvements	7,001	6,938	63
Total Interest and Fiscal Charges	56,383	55,888	495
<i>Total Expenditures</i>	143,383	142,888	495
<i>Excess of Revenues Under Expenditures</i>	(8,390)	(7,894)	496
<b>Other Financing Sources</b>			
Advances In	0	5,452	5,452
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(8,390)	(2,442)	5,948
<i>Fund Balance Beginning of Year</i>	242,766	242,766	0
Prior Year Encumbrances Appropriated	325	325	0
<i>Fund Balance End of Year</i>	\$234,701	\$240,649	\$5,948

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes In  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Special Assessment OWDA Loans  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$57,825	\$57,854	\$29
Special Assessments	57,052	57,122	70
<i>Total Revenues</i>	<u>114,877</u>	<u>114,976</u>	<u>99</u>
<b>Expenditures</b>			
Debt Service:			
Principal Retirement:			
Fishcreek	42,898	42,898	0
Rivermoor	3,123	3,123	0
Kent Park	2,646	2,646	0
Patricia Avenue	6,715	6,680	35
Water Resources Building	29,415	29,415	0
Sewer Improvement	50,000	50,000	0
Water Improvement	90,000	90,000	0
Total Principal Retirement	<u>224,797</u>	<u>224,762</u>	<u>35</u>
Interest and Fiscal Charges:			
Fishcreek	2,942	2,939	3
Rivermoor	1,977	1,954	23
Kent Park	2,153	2,125	28
Patricia Avenue	8,334	8,266	68
Water Resources Building	44,023	44,023	0
Sewer Improvement	73,950	73,950	0
Water Improvement	131,665	131,655	10
Total Interest and Fiscal Charges	<u>265,044</u>	<u>264,912</u>	<u>132</u>
<i>Total Expenditures</i>	<u>489,841</u>	<u>489,674</u>	<u>167</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(374,964)</u>	<u>(374,698)</u>	<u>266</u>
<b>Other Financing Sources (Uses)</b>			
Advances Out	(897)	(897)	0
Operating Transfers In	340,245	397,473	57,228
<i>Total Other Financing Sources (Uses)</i>	<u>339,348</u>	<u>396,576</u>	<u>57,228</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(35,616)</u>	<u>21,878</u>	<u>57,494</u>
<i>Fund Balance Beginning of Year</i>	<u>125,036</u>	<u>125,036</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>1</u>	<u>1</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$89,421</u>	<u>\$146,915</u>	<u>\$57,494</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes In  
Fund Balances - Budget (Non-GAAP Basis) and Actual  
All Debt Service Funds  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance
<b>Revenues</b>			
Property and Other Taxes	\$947,418	\$947,418	\$0
Permissive Sales Tax	1,983,184	2,876,546	893,362
Intergovernmental	57,825	57,854	29
Special Assessments	192,045	192,116	71
<i>Total Revenues</i>	<u>3,180,472</u>	<u>4,073,934</u>	<u>893,462</u>
<b>Expenditures</b>			
Debt Service:			
Principal Retirement:			
Bond Retirement	1,127,378	1,127,377	1
Special Assessment Bond Retirement	87,000	87,000	0
Special Assessment OWDA Loans	224,797	224,762	35
<i>Total Principal Retirement</i>	<u>1,439,175</u>	<u>1,439,139</u>	<u>36</u>
Interest and Fiscal Charges:			
Bond Retirement	804,160	796,008	8,152
Special Assessment Bond Retirement	56,383	55,888	495
Special Assessment OWDA Loans	265,044	264,912	132
<i>Total Interest and Fiscal Charges</i>	<u>1,125,587</u>	<u>1,116,808</u>	<u>8,779</u>
<i>Total Expenditures</i>	<u>2,564,762</u>	<u>2,555,947</u>	<u>8,815</u>
<i>Excess of Revenues Over Expenditures</i>	<u>615,710</u>	<u>1,517,987</u>	<u>902,277</u>
<b>Other Financing Sources (Uses)</b>			
Advances In	0	5,452	5,452
Advances Out	(897)	(897)	0
Operating Transfers In	340,245	397,473	57,228
<i>Total Other Financing Sources (Uses)</i>	<u>339,348</u>	<u>402,028</u>	<u>62,680</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>			
	955,058	1,920,015	964,957
<i>Fund Balances Beginning of Year</i>	2,623,720	2,623,720	0
<i>Prior Year Encumbrances Appropriated</i>	326	326	0
<i>Fund Balances End of Year</i>	<u>\$3,579,104</u>	<u>\$4,544,061</u>	<u>\$964,957</u>



## ***Capital Projects Funds***

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The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). Following is a description of the County's Capital Projects Funds:

***Building Improvements*** - To account for revenues used for acquiring, construction or improving county buildings.

***Court Security*** - To account for grant monies received to upgrade courtroom security.

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

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

***Special Assessment Sewer Construction*** - To account for the construction or improvements to sewers in either sewer district which will ultimately be paid for by special assessments.

**Portage County, Ohio**  
*Combining Balance Sheet*  
*All Capital Projects Funds*  
*December 31, 1999*

	Building Improvements	Court Security	Permanent Improvements	Special Assessment Sewer Construction	Totals
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$12,532,125	\$99,041	\$1,296,947	\$1,018	\$13,929,131
Interfund Receivable	67,497	0	0	0	67,497
Intergovernmental Receivable	1,173,202	0	0	0	1,173,202
<i>Total Assets</i>	<u>\$13,772,824</u>	<u>\$99,041</u>	<u>\$1,296,947</u>	<u>\$1,018</u>	<u>\$15,169,830</u>
<b>Liabilities</b>					
Accounts Payable	\$749,801	\$12,130	\$154,566	\$0	\$916,497
Interfund Payable	0	0	0	1,018	1,018
Accrued Interest Payable	30,643	0	0	0	30,643
Notes Payable	8,200,000	0	0	0	8,200,000
Advances from Other Funds	2,101,500	0	0	0	2,101,500
<i>Total Liabilities</i>	<u>11,081,944</u>	<u>12,130</u>	<u>154,566</u>	<u>1,018</u>	<u>11,249,658</u>
<b>Fund Equity</b>					
Fund Balance:					
Reserved for Encumbrances	9,139,071	30,815	456,810	0	9,626,696
Unreserved, Undesignated (Deficit)	(6,448,191)	56,096	685,571	0	(5,706,524)
Total Fund Equity	<u>2,690,880</u>	<u>86,911</u>	<u>1,142,381</u>	<u>0</u>	<u>3,920,172</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$13,772,824</u>	<u>\$99,041</u>	<u>\$1,296,947</u>	<u>\$1,018</u>	<u>\$15,169,830</u>

**Portage County, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Capital Projects Funds  
For the Year Ended December 31, 1999*

	Building Improvements	Court Security	Permanent Improvements	Roadwork Improvements	Special Assessment Sewer Construction	Totals
<b>Revenues</b>						
Intergovernmental	\$1,217,316	\$137,233	\$548,596	\$417,784	\$10,034	\$2,330,963
Special Assessments	0	0	0	0	81,913	81,913
Interest	102,028	0	0	0	0	102,028
Other	34,112	0	32,000	0	0	66,112
<i>Total Revenues</i>	<u>1,353,456</u>	<u>137,233</u>	<u>580,596</u>	<u>417,784</u>	<u>91,947</u>	<u>2,581,016</u>
<b>Expenditures</b>						
Capital Outlay	8,693,120	50,322	1,640,174	417,784	212,845	11,014,245
Debt Service:						
Interest and Fiscal Charges	30,643	0	0	0	5,674	36,317
<i>Total Expenditures</i>	<u>8,723,763</u>	<u>50,322</u>	<u>1,640,174</u>	<u>417,784</u>	<u>218,519</u>	<u>11,050,562</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(7,370,307)</u>	<u>86,911</u>	<u>(1,059,578)</u>	<u>0</u>	<u>(126,572)</u>	<u>(8,469,546)</u>
<b>Other Financing Sources (Uses)</b>						
Proceeds of Bonds	0	0	0	0	191,388	191,388
Proceeds of Loans	0	0	0	0	75,672	75,672
Operating Transfers In	457,000	0	838,248	0	2,743	1,297,991
Operating Transfers Out	(102,914)	0	0	0	0	(102,914)
<i>Total Other Financing Sources (Uses)</i>	<u>354,086</u>	<u>0</u>	<u>838,248</u>	<u>0</u>	<u>269,803</u>	<u>1,462,137</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(7,016,221)</u>	<u>86,911</u>	<u>(221,330)</u>	<u>0</u>	<u>143,231</u>	<u>(7,007,409)</u>
<i>Fund Balances Beginning of Year</i>	<u>9,707,101</u>	<u>0</u>	<u>1,363,711</u>	<u></u>	<u>(143,231)</u>	<u>10,927,581</u>
<i>Fund Balances End of Year</i>	<u>\$2,690,880</u>	<u>\$86,911</u>	<u>\$1,142,381</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,920,172</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes In  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Building Improvements  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$834,389	\$706,582	(\$127,807)
Interest	74,367	117,718	43,351
Refunds and Reimbursements	583	1,178	595
Other	0	34,112	34,112
<b>Total Revenues</b>	<b>909,339</b>	<b>859,590</b>	<b>(49,749)</b>
<b>Expenditures</b>			
<b>Capital Outlay:</b>			
<b>County Buildings:</b>			
Contractual Services	2,135,305	2,134,078	1,227
Capital Outlay	1,580,139	1,457,017	123,122
<b>Total County Buildings</b>	<b>3,715,444</b>	<b>3,591,095</b>	<b>124,349</b>
<b>Senior Complex:</b>			
Contractual Services	717,500	716,700	800
Capital Outlay	8,123,619	8,123,619	0
<b>Total Senior Complex</b>	<b>8,841,119</b>	<b>8,840,319</b>	<b>800</b>
<b>Multi-Purpose Building:</b>			
Contractual Services	23,557	23,557	0
Capital Outlay	12,615	12,614	1
Other	2,693	2,693	0
<b>Total Multi-Purpose Building</b>	<b>38,865</b>	<b>38,864</b>	<b>1</b>
<b>County Engineers Building:</b>			
Contractual Services	57,850	56,367	1,483
Capital Outlay	3,223,870	3,178,825	45,045
<b>Total County Engineers Building</b>	<b>3,281,720</b>	<b>3,235,192</b>	<b>46,528</b>
<b>New Jail Correction Facility:</b>			
Personal Services	664	664	0
Capital Outlay	237,905	232,280	5,625
<b>Total New Jail Correction Facility</b>	<b>\$238,569</b>	<b>\$232,944</b>	<b>\$5,625</b>

(continued)

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes In  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Building Improvements (continued)  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Detention Center:</b>			
Contractual Services	\$103,200	\$101,305	\$1,895
Capital Outlay	3,779,545	3,757,628	21,917
<b>Total Detention Center</b>	<b>3,882,745</b>	<b>3,858,933</b>	<b>23,812</b>
<b>Infirmiry Road Building Improvements:</b>			
Other	6,660	6,660	0
<b>Total Expenditures</b>	<b>20,005,122</b>	<b>19,804,007</b>	<b>201,115</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(19,095,783)</b>	<b>(18,944,417)</b>	<b>151,366</b>
<b>Other Financing Sources (Uses)</b>			
Proceeds of Bonds	16,893	0	(16,893)
Proceeds of Notes	8,200,000	8,200,000	0
Advances In	1,541,000	2,101,500	560,500
Advances Out	(855,701)	0	855,701
Operating Transfers In	457,000	457,000	0
Operating Transfers Out	(102,914)	(102,914)	0
<b>Total Other Sources (Uses)</b>	<b>9,256,278</b>	<b>10,655,586</b>	<b>1,399,308</b>
<b>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</b>	<b>(9,839,505)</b>	<b>(8,288,831)</b>	<b>1,550,674</b>
<b>Fund Balance Beginning of Year</b>	<b>2,110,542</b>	<b>2,110,542</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>8,820,358</b>	<b>8,820,358</b>	<b>0</b>
<b>Fund Balance End of Year</b>	<b>\$1,091,395</b>	<b>\$2,642,069</b>	<b>\$1,550,674</b>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes In  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Court Security  
For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$132,108	\$137,233	\$5,125
<b>Expenditures</b>			
Capital Outlay:			
Court Security	<u>132,108</u>	<u>81,137</u>	<u>50,971</u>
<i>Excess of Revenues Over Expenditures</i>	0	56,096	56,096
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$56,096</u></u>	<u><u>\$56,096</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes In  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Permanent Improvements  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$566,797	\$548,596	(\$18,201)
Other	32,000	32,000	0
<i>Total Revenues</i>	<u>598,797</u>	<u>580,596</u>	<u>(18,201)</u>
<b>Expenditures</b>			
Capital Outlay:			
MRDD Capital Projects:			
Contractual Services	1,360,323	706,483	653,840
Waterloo Road:			
Capital Outlay	345,000	345,000	0
Prospect Street Storm Sewer:			
Capital Outlay	1,305	396	909
Aurora East Storm Sewer:			
Capital Outlay	984,854	975,605	9,249
Judson Road Bridge Replacement:			
Capital Outlay	69,500	69,500	0
<i>Total Expenditures</i>	<u>2,760,982</u>	<u>2,096,984</u>	<u>663,998</u>
<i>Excess of Revenues Under Expenditures</i>	(2,162,185)	(1,516,388)	645,797
<b>Other Financing Sources</b>			
Operating Transfers In	838,248	838,248	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(1,323,937)	(678,140)	645,797
<i>Fund Balance Beginning of Year</i>	1,164,747	1,164,747	0
Prior Year Encumbrances Appropriated	198,964	198,964	0
<i>Fund Balance End of Year</i>	<u>\$39,774</u>	<u>\$685,571</u>	<u>\$645,797</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes In  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Roadwork Improvements  
For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$417,784	\$417,784	\$0
<b>Expenditures</b>			
Capital Outlay:			
Contractual Services	<u>417,784</u>	<u>417,784</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<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  
Special Assessment Sewer Construction  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$9,929	\$10,034	\$105
Special Assessments	81,000	81,913	913
<i>Total Revenues</i>	<u>90,929</u>	<u>91,947</u>	<u>1,018</u>
<b>Expenditures</b>			
Capital Outlay:			
Horning/Rhodes:			
Capital Outlay	134,654	76,160	58,494
Hale/McCracklin:			
Capital Outlay	136,685	136,685	0
<i>Total Capital Outlay</i>	<u>271,339</u>	<u>212,845</u>	<u>58,494</u>
Debt Service:			
Principal Retirement	366,000	366,000	0
Interest and Fiscal Charges	10,033	10,033	0
<i>Total Debt Service</i>	<u>376,033</u>	<u>376,033</u>	<u>0</u>
<i>Total Expenditures</i>	<u>647,372</u>	<u>588,878</u>	<u>58,494</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(556,443)</u>	<u>(496,931)</u>	<u>59,512</u>
<b>Other Financing Sources</b>			
Proceeds of Bonds	191,388	191,388	0
Proceeds of Notes	140,000	140,000	0
Proceeds of Loans	134,166	75,672	(58,494)
Advances In	1,018	1,018	0
Operating Transfers In	2,743	2,743	0
<i>Total Other Financing Sources</i>	<u>469,315</u>	<u>410,821</u>	<u>(58,494)</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	<u>(87,128)</u>	<u>(86,110)</u>	<u>1,018</u>
<i>Fund Balance Beginning of Year</i>	<u>87,128</u>	<u>87,128</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$1,018</u>	<u>\$1,018</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes In  
Fund Balances - Budget (Non-GAAP Basis) and Actual  
All Capital Projects Funds  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$1,961,007	\$1,820,229	(\$140,778)
Special Assessments	81,000	81,913	913
Interest	74,367	117,718	43,351
Refunds and Reimbursements	583	1,178	595
Other	32,000	66,112	34,112
<i>Total Revenues</i>	<u>2,148,957</u>	<u>2,087,150</u>	<u>(61,807)</u>
<b>Expenditures</b>			
Capital Outlay:			
Building Improvements	20,005,122	19,804,007	201,115
Court Security	132,108	81,137	50,971
Permanent Improvements	2,760,982	2,096,984	663,998
Roadwork Improvements	417,784	417,784	0
Special Assessment Sewer Construction	271,339	212,845	58,494
<i>Total Capital Outlay</i>	<u>23,587,335</u>	<u>22,612,757</u>	<u>974,578</u>
Debt Service:			
Special Assessment Sewer Construction:			
Principal Retirement	366,000	366,000	0
Interest and Fiscal Charges	10,033	10,033	0
<i>Total Debt Service</i>	<u>376,033</u>	<u>376,033</u>	<u>0</u>
<i>Total Expenditures</i>	<u>23,963,368</u>	<u>22,988,790</u>	<u>974,578</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(21,814,411)</u>	<u>(20,901,640)</u>	<u>912,771</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds of Bonds	208,281	191,388	(16,893)
Proceeds of Notes	8,340,000	8,340,000	0
Proceeds of Loans	134,166	75,672	(58,494)
Advances In	1,542,018	2,102,518	560,500
Advances Out	(855,701)	0	855,701
Operating Transfers In	1,297,991	1,297,991	0
Operating Transfers Out	(102,914)	(102,914)	0
<i>Total Other Financing Sources (Uses)</i>	<u>\$10,563,841</u>	<u>\$11,904,655</u>	<u>\$1,340,814</u> (continued)

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes In  
Fund Balances - Budget (Non-GAAP Basis) and Actual  
All Capital Projects Funds (continued)  
For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(\$11,250,570)	(\$8,996,985)	\$2,253,585
<i>Fund Balances Beginning of Year</i>	3,362,417	3,362,417	0
<i>Prior Year Encumbrances Appropriated</i>	<u>9,019,322</u>	<u>9,019,322</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$1,131,169</u>	<u>\$3,384,754</u>	<u>\$2,253,585</u>

## *Enterprise Funds*

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Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Following is a description of the County's enterprise funds:

*Nursing Home* - To account 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* - To account for revenues generated from charges and sales of recyclable materials used to operate a solid waste management program.

*Portage County Sewer* - To account for sewer services to County individuals and commercial users in the County.

*Portage County Water* - To account for revenues generated from the charges for distribution of water to the residential and commercial users of the County.

*Streetsboro Sewer* - To account for sewer services to Streetsboro City individuals and commercial users in the City.

*Robinson Memorial Hospital* - To account for the daily operations of the County hospital which provides health care services.

**Portage County, Ohio**  
*Combining Balance Sheet*  
*All Enterprise Funds*  
*December 31, 1999*

	<u>Nursing Home</u>	<u>Solid Waste Recycling Center</u>	<u>Portage County Sewer</u>
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$339,638	\$297,971	\$2,095,253
Cash and Cash Equivalents in Segregated Accounts	9,862	0	0
Receivables:			
Accounts	8,169	97,954	495,974
Interfund	0	0	0
Accrued Interest	0	0	185
Due from Agency Funds:			
Accounts	0	91,883	349,143
Materials and Supplies Inventory	0	0	4,729
Prepaid Items	6,311	0	0
Current Portion of Assets Limited as to Use	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Current Assets</b>	<b>363,980</b>	<b>487,808</b>	<b>2,945,284</b>
Restricted Assets:			
Intergovernmental Receivable	0	0	0
Assets Limited as to Use or Restricted (Net of Current Portion)	0	0	0
Goodwill	0	425,212	0
Other Assets	0	0	0
Fixed Assets (Net of Accumulated Depreciation)	<u>1,163,101</u>	<u>2,024,601</u>	<u>26,283,662</u>
<b>Total Assets</b>	<b><u>\$1,527,081</u></b>	<b><u>\$2,937,621</u></b>	<b><u>\$29,228,946</u></b>

Portage County Water	Streetsboro Sewer	Robinson Memorial Hospital	Totals
\$1,665,011	\$4,457,414	\$0	\$8,855,287
0	0	5,360,937	5,370,799
169,840	311,134	15,702,754	16,785,825
0	1,018	0	1,018
0	0	0	185
0	108,826	0	549,852
5,323	9,301	3,092,582	3,111,935
0	0	0	6,311
0	0	539,960	539,960
1,840,174	4,887,693	24,696,233	35,221,172
0	279,834	0	279,834
0	0	63,835,916	63,835,916
0	0	0	425,212
141,688	0	2,729,612	2,871,300
12,224,356	17,709,635	50,488,167	109,893,522
<u>\$14,206,218</u>	<u>\$22,877,162</u>	<u>\$141,749,928</u>	<u>\$212,526,956</u>

(continued)

**Portage County, Ohio**  
*Combining Balance Sheet*  
*All Enterprise Funds (continued)*  
*December 31, 1999*

	<u>Nursing Home</u>	<u>Solid Waste Recycling Center</u>	<u>Portage County Sewer</u>
<b>Liabilities</b>			
<i>Current Liabilities:</i>			
Accounts Payable	\$130,163	\$34,583	\$47,251
Accrued Wages	65,141	15,409	14,539
Compensated Absences Payable		0	0
Interfund Payable	0	57,615	35,374
Due to Other Funds	89,165	37,965	36,837
Intergovernmental Payable	6,549	960	85,875
Accrued Expenses	0	0	0
Accrued Interest Payable	0	13,032	1,192
Notes Payable	0	0	319,000
Estimated Third-Party Payer Settlements	0	0	0
OPWC Loans Payable	0	0	57,337
OWDA Loans Payable	0	0	133,396
Revenue Bonds Payable	0	40,000	92,128
Current Portion of Long-Term Debt (Net of Unamortized Discount)	0	0	0
<i>Total Current Liabilities</i>	<u>291,018</u>	<u>199,564</u>	<u>822,929</u>
<i>Long-Term Liabilities:</i>			
Compensated Absences	62,012	35,595	16,452
Advances from Other Funds	400,000	357,734	495,211
OPWC Loan Payable	0	0	597,903
OWDA Loans Payable	0	0	3,339,809
Revenue Bonds Payable	0	800,000	1,304,669
Long-Term Debt (Net of Unamortized Discount)	0	0	0
Self Insurance and Other Liabilities	0	0	0
<i>Total Long-Term Liabilities</i>	<u>462,012</u>	<u>1,193,329</u>	<u>5,754,044</u>
<i>Total Liabilities</i>	<u>753,030</u>	<u>1,392,893</u>	<u>6,576,973</u>
<b>Fund Equity</b>			
Contributed Capital	0	231,945	25,107,774
Retained Earnings:			
Restricted	0	0	0
Unreserved, Undesignated (deficit)	774,051	1,312,783	(2,455,801)
Fund Balance:			
Restricted	0	0	0
Unrestricted	0	0	0
<i>Total Fund Equity</i>	<u>774,051</u>	<u>1,544,728</u>	<u>22,651,973</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$1,527,081</u>	<u>\$2,937,621</u>	<u>\$29,228,946</u>

Portage County Water	Streetsboro Sewer	Robinson Memorial Hospital	Totals
\$28,933	\$34,228	\$3,332,451	\$3,607,609
8,016	11,492	568,934	683,531
0	0	2,056,788	2,056,788
32,123	0	0	125,112
20,195	32,471	0	216,633
62	103	0	93,549
0	0	2,092,630	2,092,630
2,939	0	0	17,163
810,000	0	0	1,129,000
0	0	1,269,642	1,269,642
30,000	21,811	0	109,148
9,129	144,607	0	287,132
336,263	30,235	0	498,626
0	0	2,334,893	2,334,893
<u>1,277,660</u>	<u>274,947</u>	<u>11,655,338</u>	<u>14,521,456</u>
9,257	16,039	0	139,355
0	0	0	1,252,945
320,821	145,389	0	1,064,113
73,030	5,508,578	0	8,921,417
7,093,094	826,430	0	10,024,193
0	0	41,504,383	41,504,383
0	0	3,003,812	3,003,812
<u>7,496,202</u>	<u>6,496,436</u>	<u>44,508,195</u>	<u>65,910,218</u>
<u>8,773,862</u>	<u>6,771,383</u>	<u>56,163,533</u>	<u>80,431,674</u>
4,570,658	9,652,784	0	39,563,161
0	0	0	0
861,698	6,452,995	0	6,945,726
0	0	1,449,537	1,449,537
0	0	84,136,858	84,136,858
<u>5,432,356</u>	<u>16,105,779</u>	<u>85,586,395</u>	<u>132,095,282</u>
<u>\$14,206,218</u>	<u>\$22,877,162</u>	<u>\$141,749,928</u>	<u>\$212,526,956</u>



**Portage County, Ohio**  
*Combining Statement of Revenues,  
Expenses and Changes in Fund Equity  
All Enterprise Funds  
For the Year Ended December 31, 1999*

	Nursing Home	Solid Waste Recycling Center	Portage County Sewer
<b>Operating Revenues</b>			
Charges for Services	\$2,858,077	\$2,081,619	\$3,230,691
Other	31,006	0	85,777
<i>Total Operating Revenues</i>	<u>2,889,083</u>	<u>2,081,619</u>	<u>3,316,468</u>
<b>Operating Expenses</b>			
Personal Services	2,312,787	960,390	922,255
Contractual Services	858,713	590,747	821,103
Materials and Supplies	0	0	0
Interest	0	0	0
Depreciation and Amortization	68,707	164,823	725,183
Bad Debt	0	0	0
Other	0	0	3,275
<i>Total Operating Expenses</i>	<u>3,240,207</u>	<u>1,715,960</u>	<u>2,471,816</u>
Operating Income (Loss)	<u>(351,124)</u>	<u>365,659</u>	<u>844,652</u>
<b>Non-Operating Revenues (Expenses)</b>			
Interest	0	0	4,426
Interest and Fiscal Charges	0	(127,139)	(270,280)
Contributions	0	0	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>0</u>	<u>(127,139)</u>	<u>(265,854)</u>
<i>Income (Loss) Before Operating Transfers</i>	<u>(351,124)</u>	<u>238,520</u>	<u>578,798</u>
Operating Transfers In	0	0	203,307
Operating Transfers Out	0	0	(21,959)
<i>Net Income (Loss)</i>	<u>(351,124)</u>	<u>238,520</u>	<u>760,146</u>
<i>Retained Earnings/Fund Balance Beginning of Year</i>	<u>1,125,175</u>	<u>1,074,263</u>	<u>(3,215,947)</u>
<i>Retained Earnings/Fund Balance End of Year</i>	<u>774,051</u>	<u>1,312,783</u>	<u>(2,455,801)</u>
<i>Contributed Capital Beginning of Year</i>	0	231,945	24,371,660
Contributions During the Year:			
Capital Grants	0	0	276,370
Special Assessments	0	0	54,281
Customers	0	0	405,463
<i>Contributed Capital End of Year</i>	<u>0</u>	<u>231,945</u>	<u>25,107,774</u>
<i>Total Fund Equity End of Year</i>	<u>\$774,051</u>	<u>\$1,544,728</u>	<u>\$22,651,973</u>

Portage County Water	Streetsboro Sewer	Robinson Memorial Hospital	Totals
\$2,276,906	\$1,759,062	\$99,595,703	\$111,802,058
42,603	263,502	3,618,118	4,041,006
2,319,509	2,022,564	103,213,821	115,843,064
515,857	742,937	53,307,187	58,761,413
519,731	385,282	8,598,208	11,773,784
0	0	24,406,218	24,406,218
0	0	1,484,514	1,484,514
291,626	541,429	5,650,644	7,442,412
0	0	7,020,948	7,020,948
839	39,948	0	44,062
1,328,053	1,709,596	100,467,719	110,933,351
991,456	312,968	2,746,102	4,909,713
17,548	0	1,165,448	1,187,422
(500,666)	(119,906)	0	(1,017,991)
0	0	792,351	792,351
(483,118)	(119,906)	1,957,799	961,782
508,338	193,062	4,703,901	5,871,495
0	0	0	203,307
0	(8,544)	0	(30,503)
508,338	184,518	4,703,901	6,044,299
353,360	6,268,477	80,882,494	86,487,822
861,698	6,452,995	85,586,395	92,532,121
4,312,066	9,059,055	0	37,974,726
120,316	35,300	0	431,986
720	0	0	55,001
137,556	558,429	0	1,101,448
4,570,658	9,652,784	0	39,563,161
\$5,432,356	\$16,105,779	\$85,586,395	\$132,095,282

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes In  
Fund Equity - Budget (Non-GAAP Basis) and Actual  
Nursing Home  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$2,710,534	\$2,849,908	\$139,374
Refunds and Reimbursements	0	25,038	25,038
Other	540	1,255	715
<i>Total Revenues</i>	<u>2,711,074</u>	<u>2,876,201</u>	<u>165,127</u>
<b>Expenses</b>			
Personal Services	2,347,558	2,328,938	18,620
Supplies and Services	900,552	896,205	4,347
Other	10,876	2,200	8,676
Capital Outlay	23,021	14,015	9,006
<i>Total Expenses</i>	<u>3,282,007</u>	<u>3,241,358</u>	<u>40,649</u>
<i>Excess of Revenues Under Expenses</i>	(570,933)	(365,157)	205,776
Advances In	400,000	400,000	0
<i>Excess of Revenues Over (Under) Expenses and Advances</i>	(170,933)	34,843	205,776
<i>Fund Equity Beginning of Year</i>	164,229	164,229	0
Prior Year Encumbrances Appropriated	6,704	6,704	0
<i>Fund Equity End of Year</i>	<u>- \$0</u>	<u>\$205,776</u>	<u>\$205,776</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes In  
Fund Equity - Budget (Non-GAAP Basis) and Actual  
Solid Waste Recycling Center  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$2,007,204	\$2,007,205	\$1
Refunds and Reimbursements	88,763	95,450	6,687
<i>Total Revenues</i>	<u>2,095,967</u>	<u>2,102,655</u>	<u>6,688</u>
<b>Expenses</b>			
Personal Services	976,359	976,356	3
Supplies and Services	666,871	658,204	8,667
Capital Outlay	485,473	485,473	0
Debt Service:			
Principal Retirement	70,003	70,000	3
Interest and Fiscal Charges	127,140	127,140	0
<i>Total Expenses</i>	<u>2,325,846</u>	<u>2,317,173</u>	<u>8,673</u>
<i>Excess of Revenues Under Expenses</i>	(229,879)	(214,518)	15,361
Advances In	396,198	460,341	64,143
Advances Out	(44,991)	(44,991)	0
<i>Excess of Revenues Over Expenses and Advances</i>	121,328	200,832	79,504
<i>Fund Equity Beginning of Year</i>	55,460	55,460	0
Prior Year Encumbrances Appropriated	36,960	36,960	0
<i>Fund Equity End of Year</i>	<u>-\$213,748</u>	<u>\$293,252</u>	<u>\$79,504</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes In  
Fund Equity - Budget (Non-GAAP Basis) and Actual  
Portage County Sewer  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$2,844,054	\$3,098,569	\$254,515
Tap-In Fees	351,904	405,463	53,559
Special Assessments	2,642	2,713	71
Interest	4,328	4,426	98
Grants	184,127	245,748	61,621
Refunds and Reimbursements	54,182	59,044	4,862
Other	71,669	85,810	14,141
Proceeds of Loans	952,858	953,083	225
Proceeds of Notes	768,000	768,000	0
<i>Total Revenues</i>	<u>5,233,764</u>	<u>5,622,856</u>	<u>389,092</u>
<b>Expenses</b>			
Personal Services	1,000,000	993,232	6,768
Supplies and Services	1,845,273	1,095,223	750,050
Other	3,275	3,275	0
Capital Outlay	1,750,194	1,716,954	33,240
Debt Service:			
Principal Retirement	1,236,981	1,236,980	1
Interest and Fiscal Charges	210,039	210,039	0
<i>Total Expenses</i>	<u>6,045,762</u>	<u>5,255,703</u>	<u>790,059</u>
<i>Excess of Revenues Over (Under) Expenses</i>	<u>(811,998)</u>	<u>367,153</u>	<u>1,179,151</u>
Advances In	151,699	157,601	5,902
Operating Transfers In	153,957	155,000	1,043
Operating Transfers Out	(21,959)	(21,959)	0
<i>Excess of Revenues Over (Under) Expenses, Advances and Operating Transfers</i>	<u>(528,301)</u>	<u>657,795</u>	<u>1,186,096</u>
<i>Fund Equity Beginning of Year</i>	<u>707,562</u>	<u>707,562</u>	<u>0</u>
Prior Year Encumbrances Appropriated	412,320	412,320	0
<i>Fund Equity End of Year</i>	<u>\$591,581</u>	<u>\$1,777,677</u>	<u>\$1,186,096</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes In  
Fund Equity - Budget (Non-GAAP Basis) and Actual  
Portage County Water  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$2,118,675	\$2,270,197	\$151,522
Tap-In Fees	126,230	137,556	11,326
Special Assessments	11,292	11,292	0
Interest	22,587	22,588	1
Grants	93,084	93,084	0
Refunds and Reimbursements	29,193	31,812	2,619
Other	39,374	42,604	3,230
Proceeds of Loans	95,821	95,821	0
Proceeds of Notes	1,099,000	1,099,000	0
<i>Total Revenues</i>	<u>3,635,256</u>	<u>3,803,954</u>	<u>168,698</u>
<b>Expenses</b>			
Personal Services	544,314	544,314	0
Supplies and Services	1,572,535	667,947	904,588
Other	839	839	0
Capital Outlay	1,421,264	1,402,939	18,325
Debt Service:			
Principal Retirement	1,786,129	1,786,129	0
Interest and Fiscal Charges	362,771	362,768	3
<i>Total Expenses</i>	<u>5,687,852</u>	<u>4,764,936</u>	<u>922,916</u>
<i>Excess of Revenues Under Expenses</i>	<u>(2,052,596)</u>	<u>(960,982)</u>	<u>1,091,614</u>
Operating Transfers Out	<u>(300,210)</u>	<u>(209,417)</u>	<u>90,793</u>
<i>Excess of Revenues Under Expenses and Operating Transfers</i>	<u>(2,352,806)</u>	<u>(1,170,399)</u>	<u>1,182,407</u>
<i>Fund Equity Beginning of Year</i>	2,521,457	2,521,457	0
Prior Year Encumbrances Appropriated	<u>250,736</u>	<u>250,736</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$419,387</u>	<u>\$1,601,794</u>	<u>\$1,182,407</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes In  
Fund Equity - Budget (Non-GAAP Basis) and Actual  
Streetsboro Sewer  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$1,603,808	\$1,747,716	\$143,908
Tap-In Fees	512,447	558,429	45,982
Grants	25,300	35,300	10,000
Refunds and Reimbursements	53,380	58,170	4,790
Other	189,685	205,332	15,647
Proceeds of Loans	5,490,646	4,361,456	(1,129,190)
<i>Total Revenues</i>	<u>7,875,266</u>	<u>6,966,403</u>	<u>(908,863)</u>
<b>Expenses</b>			
Personal Services	791,994	791,898	96
Supplies and Services	1,632,978	1,162,508	470,470
Other	758,670	39,948	718,722
Capital Outlay	5,244,183	4,742,370	501,813
Debt Service:			
Principal Retirement	162,858	162,858	0
Interest and Fiscal Charges	92,340	92,340	0
<i>Total Expenses</i>	<u>8,683,023</u>	<u>6,991,922</u>	<u>1,691,101</u>
<i>Excess of Revenues Under Expenses</i>	(807,757)	(25,519)	782,238
Advances Out	(1,018)	(1,018)	0
Operating Transfers Out	(65,988)	(65,926)	62
<i>Excess of Revenues Under Expenses, Advances and Operating Transfers</i>	(874,763)	(92,463)	782,300
<i>Fund Equity Beginning of Year</i>	3,253,408	3,253,408	0
Prior Year Encumbrances Appropriated	843,981	843,981	0
<i>Fund Equity End of Year</i>	<u>\$3,222,626</u>	<u>\$4,004,926</u>	<u>\$782,300</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenses, and*  
*Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*All Enterprise Funds*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$11,284,275	\$11,973,595	\$689,320
Tap-In Fees	990,581	1,101,448	110,867
Special Assessments	13,934	14,005	71
Interest	26,915	27,014	99
Grants	302,511	374,132	71,621
Refunds and Reimbursements	225,518	269,514	43,996
Other	301,268	335,001	33,733
Proceeds of Loans	6,539,325	5,410,360	(1,128,965)
Proceeds of Notes	1,867,000	1,867,000	0
<b>Total Revenues</b>	<b>21,551,327</b>	<b>21,372,069</b>	<b>(179,258)</b>
<b>Expenses</b>			
<b>Personal Services:</b>			
Nursing Home	2,347,558	2,328,938	18,620
Solid Waste Recycling Center	976,359	976,356	3
Portage County Sewer	1,000,000	993,232	6,768
Portage County Water	544,314	544,314	0
Streetsboro Sewer	791,994	791,898	96
<b>Total Personal Services</b>	<b>5,660,225</b>	<b>5,634,738</b>	<b>25,487</b>
<b>Supplies and Services:</b>			
Nursing Home	900,552	896,205	4,347
Solid Waste Recycling Center	666,871	658,204	8,667
Portage County Sewer	1,845,273	1,095,223	750,050
Portage County Water	1,572,535	667,947	904,588
Streetsboro Sewer	1,632,978	1,162,508	470,470
<b>Total Supplies and Services</b>	<b>6,618,209</b>	<b>4,480,087</b>	<b>2,138,122</b>
<b>Other:</b>			
Nursing Home	10,876	2,200	8,676
Portage County Sewer	3,275	3,275	0
Portage County Water	839	839	0
Streetsboro Sewer	758,670	39,948	718,722
<b>Total Other</b>	<b>773,660</b>	<b>46,262</b>	<b>727,398</b>
<b>Capital Outlay:</b>			
Nursing Home	23,021	14,015	9,006
Solid Waste Recycling Center	485,473	485,473	0
Portage County Sewer	1,750,194	1,716,954	33,240
Portage County Water	1,421,264	1,402,939	18,325
Streetsboro Sewer	5,244,183	4,742,370	501,813
<b>Total Capital Outlay</b>	<b>\$8,924,135</b>	<b>\$8,361,751</b>	<b>\$562,384</b>

(continued)



**Portage County, Ohio**  
*Schedule of Revenues, Expenses, and  
Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual  
All Enterprise Funds (continued)  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Debt Service:</i>			
<i>Principal Retirement:</i>			
Solid Waste Recycling Center	\$70,003	\$70,000	\$3
Portage County Sewer	1,236,981	1,236,980	1
Portage County Water	1,786,129	1,786,129	0
Streetsboro Sewer	162,858	162,858	0
<b>Total Principal Retirement</b>	<b>3,255,971</b>	<b>3,255,967</b>	<b>4</b>
<i>Interest and Fiscal Charges:</i>			
Solid Waste Recycling Center	127,140	127,140	0
Portage County Sewer	210,039	210,039	0
Portage County Water	362,771	362,768	3
Streetsboro Sewer	92,340	92,340	0
<b>Total Interest and Fiscal Charges</b>	<b>792,290</b>	<b>792,287</b>	<b>3</b>
<b>Total Expenses</b>	<b>26,024,490</b>	<b>22,571,092</b>	<b>3,453,398</b>
<i>Excess of Revenues Over Over Expenses</i>	<i>(4,473,163)</i>	<i>(1,199,023)</i>	<i>3,274,140</i>
Advances In	947,897	1,017,942	70,045
Advances Out	(46,009)	(46,009)	0
Operating Transfers In	153,957	155,000	1,043
Operating Transfers Out	(388,157)	(297,302)	90,855
<i>Excess of Revenues Over Expenses, Advances and Operating Transfers</i>	<i>(3,805,475)</i>	<i>(369,392)</i>	<i>3,436,083</i>
<i>Fund Equity Beginning of Year</i>	<i>6,702,116</i>	<i>6,702,116</i>	<i>0</i>
Prior Year Encumbrances Appropriated	1,550,701	1,550,701	0
<b>Fund Equity End of Year</b>	<b>\$4,447,342</b>	<b>\$7,883,425</b>	<b>\$3,436,083</b>

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**Portage County, Ohio**  
Combining Statement of Cash Flows  
All Enterprise Funds  
For the Year Ended December 31, 1999

	Nursing Home	Solid Waste Recycling Center	Portage County Sewer
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Customers	\$2,879,659	\$2,007,206	\$3,098,569
Other Cash Receipts	26,293	95,450	144,821
Cash Payments:			
to Suppliers for Goods and Services	(805,409)	(653,483)	(801,660)
for Employee Services and Benefits	(2,328,938)	(976,356)	(993,232)
for Other Operating Expenses	0	0	(3,275)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(228,395)</u>	<u>472,817</u>	<u>1,445,223</u>
<b>Cash Flows from Noncapital Investing Activities</b>			
Operating Transfers In	0	0	203,307
Operating Transfers Out	0	0	(21,959)
Advances In	400,000	460,341	157,601
Advances Out	0	(44,991)	0
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>400,000</u>	<u>415,350</u>	<u>338,949</u>
<b>Cash Flows from Capital and Related Financing Activities</b>			
Proceeds of Long-Term Debt	0	0	0
Proceeds of Notes	0	0	768,000
Bond Issuance Costs	0	0	0
Proceeds of OWDA Loans	0	0	612,104
Proceeds of OPWC Loans	0	0	340,979
Principal Paid on Notes	0	0	(1,024,000)
Interest Paid on Notes	0	0	(33,880)
Principal Paid on OWDA Loans	0	0	(140,122)
Interest Paid on OWDA Loans	0	0	(149,561)
Principal Paid on Revenue Bonds	0	(70,000)	(91,709)
Interest Paid on Revenue Bonds	0	(127,140)	(103,926)
Principal Paid on Long-Term Debt	0	0	0
Interest Paid on Long-Term Debt	0	0	0
Principal Paid on OPWC Loan	0	0	(34,285)
Gifts, Grants and Bequests Received	0	0	0
Acquisition of Capital Assets	(12,486)	(485,476)	(1,692,941)
Tap-In Fees	0	0	405,463
Capital Grants	0	0	276,370
Special Assessments	0	0	54,281
<i>Net Cash Provided by (Used for) Capital and Related Related Financing Activities</i>	<u>(12,486)</u>	<u>(682,616)</u>	<u>(813,227)</u>
<b>Cash Flows from Investing Activities</b>			
Interest	0	0	4,426
Increase in Assets of Limited Use	0	0	0
<i>Net Cash Provided by (Used for) Investing Activities</i>	<u>0</u>	<u>0</u>	<u>4,426</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	159,119	205,551	975,371
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>190,381</u>	<u>92,420</u>	<u>1,119,882</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$349,500</u>	<u>\$297,971</u>	<u>\$2,095,253</u>

Portage County Water	Streetsboro Sewer	Robinson Memorial Hospital	Totals
\$2,270,197	\$1,747,716	\$93,825,057	\$105,828,404
74,416	263,502	3,618,118	4,222,600
(604,730)	(773,434)	(34,204,301)	(37,843,017)
(544,314)	(791,898)	(53,225,396)	(58,860,134)
(839)	(39,948)	0	(44,062)
<u>1,194,730</u>	<u>405,938</u>	<u>10,013,478</u>	<u>13,303,791</u>
0	0	0	203,307
0	(8,544)	0	(30,503)
0	0	0	1,017,942
0	(1,018)	0	(46,009)
<u>0</u>	<u>(9,562)</u>	<u>0</u>	<u>1,144,737</u>
0	0	21,211,538	21,211,538
1,099,000	0	0	1,867,000
0	0	(577,487)	(577,487)
0	4,309,546	0	4,921,650
95,821	51,910	0	488,710
(1,507,000)	0	0	(2,531,000)
(48,100)	0	0	(81,980)
(9,129)	(143,643)	0	(292,894)
(7,559)	(92,340)	0	(249,460)
(330,998)	(29,816)	0	(522,523)
(442,188)	(27,566)	0	(700,820)
0	0	(1,686,548)	(1,686,548)
0	0	(1,283,267)	(1,283,267)
(30,000)	(19,215)	0	(83,500)
0	0	792,351	792,351
(1,402,939)	(4,678,956)	(11,669,821)	(19,942,619)
137,556	558,429	0	1,101,448
120,316	35,300	0	431,986
720	0	0	55,001
<u>(2,324,500)</u>	<u>(36,351)</u>	<u>6,786,766</u>	<u>2,917,586</u>
22,588	0	2,559,435	2,586,449
0	0	(20,172,363)	(20,172,363)
<u>22,588</u>	<u>0</u>	<u>(17,612,928)</u>	<u>(17,585,914)</u>
(1,107,182)	360,025	(812,684)	(219,800)
<u>2,772,193</u>	<u>4,097,389</u>	<u>6,173,621</u>	<u>14,445,886</u>
<u>\$1,665,011</u>	<u>\$4,457,414</u>	<u>\$5,360,937</u>	<u>\$14,226,086</u>

(continued)

**Portage County, Ohio**  
*Combining Statement of Cash Flows*  
*All Enterprise Funds (continued)*  
*For the Year Ended December 31, 1999*

	Nursing Home	Solid Waste Recycling Center	Portage County Sewer
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>			
<i>Operating Income (Loss)</i>	<u>(\$351,124)</u>	<u>\$365,659</u>	<u>\$844,652</u>
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</b>			
Depreciation and Amortization Expense	68,707	164,823	725,183
Provision for Doubtful Accounts	0	0	0
Interest Expense	0	0	0
(Increase)/Decrease in Assets			
Accounts Receivable	(8,169)	(74,414)	(132,122)
Materials and Supplies Inventory	0	5,916	8,209
Prepaid Items	(6,311)	0	0
Intergovernmental Receivable	0	0	0
Other Assets	0	0	0
Increase/(Decrease) in Liabilities			
Accounts Payable	79,090	26,060	12,558
Accrued Wages	(434)	(18,309)	(21,764)
Compensated Absences Payable	(9,331)	(2,224)	(48,059)
Due to Other Funds	(6,387)	37,965	(997)
Intergovernmental Payable	5,564	(32,659)	57,563
Accrued Expenses	0	0	0
Estimated Third-Party Payer Settlements	0	0	0
Self Insurance and Other Liabilities	0	0	0
<i>Total Adjustments</i>	<u>122,729</u>	<u>107,158</u>	<u>600,571</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(\$228,395)</u>	<u>\$472,817</u>	<u>\$1,445,223</u>

**Non-Cash Investing Activities**

For the Robinson Memorial Hospital Enterprise Fund, the decrease in fair value of investments during 1999 was \$1,393,987.

<u>Portage County Water</u>	<u>Streetsboro Sewer</u>	<u>Robinson Memorial Hospital</u>	<u>Totals</u>
<u>\$991,456</u>	<u>\$312,968</u>	<u>\$2,746,102</u>	<u>\$4,909,713</u>
291,626	541,429	5,650,644	7,442,412
0	0	7,020,948	7,020,948
0	0	1,484,514	1,484,514
(6,709)	(11,346)	(6,175,934)	(6,408,694)
2,207	3,622	(311,898)	(291,944)
0	0	0	(6,311)
0	(279,834)	0	(279,834)
0	0	405,288	405,288
(12,097)	(89,932)	(469,059)	(453,380)
(15,746)	(17,008)	(88,454)	(161,715)
(32,968)	(34,606)	0	(127,188)
(4,569)	2,769	170,245	199,026
(18,470)	(22,124)	0	(10,126)
0	0	(258,947)	(258,947)
0	0	(170,868)	(170,868)
0	0	10,897	10,897
<u>203,274</u>	<u>92,970</u>	<u>7,267,376</u>	<u>8,394,078</u>
<u>\$1,194,730</u>	<u>\$405,938</u>	<u>\$10,013,478</u>	<u>\$13,303,791</u>

## *Internal Service Funds*

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Internal Service Funds are used 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. Following is a description of the County's internal service funds:

***Central Services*** - 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*** - To account for revenues used to provide health benefits to employees.

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

**Portage County, Ohio**  
*Combining Balance Sheet*  
*All Internal Service Funds*  
*December 31, 1999*

	Central Services	Health Benefits	Workers' Compensation	Totals
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$361,042	\$5,268,577	\$3,475,317	\$9,104,936
Due from Other Funds	102,405	263,433	1,126,894	1,492,732
Materials and Supplies Inventory	65,323	0	0	65,323
<i>Total Current Assets</i>	528,770	5,532,010	4,602,211	10,662,991
Fixed Assets, (Net of of Accumulated Depreciation)	168,748	0	0	168,748
<i>Total Assets</i>	<u>\$697,518</u>	<u>\$5,532,010</u>	<u>\$4,602,211</u>	<u>\$10,831,739</u>
<b>Liabilities</b>				
Accounts Payable	\$137,740	\$124,000	\$20	\$261,760
Accrued Wages	6,013	472	748	7,233
Compensated Absences Payable	44,467	913	148	45,528
Interfund Payable	0	1,000	0	1,000
Due to Other Funds	16,295	1,372	0	17,667
Intergovernmental Payable	57	7	68,496	68,560
Claims Payable	0	379,794	733,230	1,113,024
<i>Total Liabilities</i>	204,572	507,558	802,642	1,514,772
<b>Fund Equity</b>				
Retained Earnings:				
Unreserved	492,946	5,024,452	3,799,569	9,316,967
<i>Total Liabilities and Fund Equity</i>	<u>\$697,518</u>	<u>\$5,532,010</u>	<u>\$4,602,211</u>	<u>\$10,831,739</u>



**Portage County, Ohio**  
*Combining Statement of Revenues,  
 Expenses and Changes in Retained Earnings  
 All Internal Service Funds  
 For the Year Ended December 31, 1999*

	Central Services	Health Benefits	Workers' Compensation	Totals
<b>Operating Revenues</b>				
Charges for Services	\$1,808,512	\$4,387,407	\$1,156,343	\$7,352,262
<b>Operating Expenses</b>				
Personal Services	384,126	33,621	24,154	441,901
Contractual Services	1,670,626	319,008	110,460	2,100,094
Claims	0	3,779,939	482,116	4,262,055
Depreciation	4,878	0	0	4,878
<i>Total Operating Expenses</i>	2,059,630	4,132,568	616,730	6,808,928
<i>Net Income (Loss)</i>	(251,118)	254,839	539,613	543,334
<i>Retained Earnings Beginning of Year</i>	744,064	4,769,613	3,259,956	8,773,633
<i>Retained Earnings End of Year</i>	\$492,946	\$5,024,452	\$3,799,569	\$9,316,967

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes In  
Fund Equity - Budget (Non-GAAP Basis) and Actual  
Central Services  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$1,767,040	\$1,835,629	\$68,589
Refunds and Reimbursements	0	13,142	13,142
<i>Total Revenues</i>	<u>1,767,040</u>	<u>1,848,771</u>	<u>81,731</u>
<b>Expenses</b>			
Personal Services	417,447	403,233	14,214
Supplies and Services	1,867,065	1,842,556	24,509
<i>Total Expenses</i>	<u>2,284,512</u>	<u>2,245,789</u>	<u>38,723</u>
<i>Excess of Revenues Under Expenses</i>	(517,472)	(397,018)	120,454
<i>Fund Equity Beginning of Year</i>	518,306	518,306	0
Prior Year Encumbrances Appropriated	<u>56,240</u>	<u>56,240</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$57,074</u></u>	<u><u>\$177,528</u></u>	<u><u>\$120,454</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes In  
Fund Equity - Budget (Non-GAAP Basis) and Actual  
Health Benefits  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$4,448,809	\$4,457,060	\$8,251
Refunds and Reimbursements	1,110	1,200	90
<i>Total Revenues</i>	<u>4,449,919</u>	<u>4,458,260</u>	<u>8,341</u>
<b>Expenses</b>			
Personal Services	34,653	34,253	400
Supplies and Services	1,618,693	1,616,593	2,100
Claims	4,888,032	4,013,149	874,883
<i>Total Expenses</i>	<u>6,541,378</u>	<u>5,663,995</u>	<u>877,383</u>
<i>Excess of Revenues Under Expenses</i>	(2,091,459)	(1,205,735)	885,724
Advances Out	(1,000)	0	1,000
<i>Excess of Revenues Under Expenses and Advances</i>	(2,092,459)	(1,205,735)	886,724
<i>Fund Equity Beginning of Year</i>	4,546,083	4,546,083	0
Prior Year Encumbrances Appropriated	606,885	606,885	0
<i>Fund Equity End of Year</i>	<u>\$3,060,509</u>	<u>\$3,947,233</u>	<u>\$886,724</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes In  
Fund Equity - Budget (Non-GAAP Basis) and Actual  
Workers' Compensation  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$1,033,471	\$1,109,666	\$76,195
<b>Expenses</b>			
Personal Services	30,146	23,247	6,899
Supplies and Services	109,555	79,731	29,824
Claims	739,686	576,197	163,489
<i>Total Expenses</i>	<u>879,387</u>	<u>679,175</u>	<u>200,212</u>
<i>Excess of Revenues Over Expenses</i>	154,084	430,491	276,407
<i>Fund Equity Beginning of Year</i>	3,031,731	3,031,731	0
Prior Year Encumbrances Appropriated	<u>6,355</u>	<u>6,355</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$3,192,170</u>	<u>\$3,468,577</u>	<u>\$276,407</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenses, and Changes In  
Fund Equity - Budget (Non-GAAP Basis) and Actual  
All Internal Service Funds  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$7,249,320	\$7,402,355	\$153,035
Refunds and Reimbursements	1,110	14,342	13,232
<i>Total Revenues</i>	<u>7,250,430</u>	<u>7,416,697</u>	<u>166,267</u>
<b>Expenses</b>			
Personal Services:			
Central Services	417,447	403,233	14,214
Health Benefits	34,653	34,253	400
Workers' Compensation	30,146	23,247	6,899
<i>Total Personal Services</i>	<u>482,246</u>	<u>460,733</u>	<u>21,513</u>
Supplies and Services			
Central Services	1,867,065	1,842,556	24,509
Health Benefits	1,618,693	1,616,593	2,100
Workers' Compensation	109,555	79,731	29,824
<i>Total Supplies and Services</i>	<u>3,595,313</u>	<u>3,538,880</u>	<u>56,433</u>
Claims:			
Health Benefits	4,888,032	4,013,149	874,883
Workers' Compensation	739,686	576,197	163,489
<i>Total Claims</i>	<u>5,627,718</u>	<u>4,589,346</u>	<u>1,038,372</u>
<i>Total Expenses</i>	<u>9,705,277</u>	<u>8,588,959</u>	<u>1,116,318</u>
<i>Excess of Revenues Under Expenses</i>	(2,454,847)	(1,172,262)	1,282,585
Advances Out	(1,000)	0	1,000
<i>Excess of Revenues Under Expenses and Advances</i>	(2,455,847)	(1,172,262)	1,283,585
<i>Fund Equity Beginning of Year</i>	8,096,120	8,096,120	0
Prior Year Encumbrances Appropriated	669,480	669,480	0
<i>Fund Equity End of Year</i>	<u>\$6,309,753</u>	<u>\$7,593,338</u>	<u>\$1,283,585</u>

**Portage County, Ohio**  
*Combining Statement of Cash Flows*  
*All Internal Service Funds*  
*For the Year Ended December 31, 1999*

	Central Services	Health Benefits	Workers' Compensation	Totals
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Other Cash Receipts	\$13,142	\$1,200	\$0	\$14,342
Cash Received from Quasi-External Transactions with Other Funds	1,835,629	4,457,060	1,109,666	7,402,355
Cash Payments:				
to Suppliers for Goods and Services	(1,659,042)	(342,395)	(72,991)	(2,074,428)
for Employee Services and Benefits	(403,233)	(34,253)	(23,247)	(460,733)
for Claims	0	(3,966,003)	(576,197)	(4,542,200)
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(213,504)	115,609	437,231	339,336
<i>Cash and Cash Equivalents Beginning of Year</i>	574,546	5,152,968	3,038,086	8,765,600
<i>Cash and Cash Equivalents End of Year</i>	\$361,042	\$5,268,577	\$3,475,317	\$9,104,936
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>				
<i>Operating Income (Loss)</i>	(\$251,118)	\$254,839	\$539,613	\$543,334
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</b>				
Depreciation Expense	4,878	0	0	4,878
(Increase) Decrease in Assets:				
Due from Other Funds	37,284	74,472	(46,677)	65,079
Materials and Supplies Inventory	(25,956)	0	0	(25,956)
Increase (Decrease) in Liabilities:				
Accounts Payable	24,220	(27,036)	(30,435)	(33,251)
Accrued Wages	(8,771)	(776)	748	(8,799)
Compensated Absences Payable	6,044	155	148	6,347
Due to Other Funds	(4)	30	(581)	(555)
Intergovernmental Payable	(81)	(11)	68,496	68,404
Claims Payable	0	(186,064)	(94,081)	(280,145)
<i>Total Adjustments</i>	37,614	(139,230)	(102,382)	(203,998)
<i>Net Cash Provided by (Used for) Operating Activities</i>	(\$213,504)	\$115,609	\$437,231	\$339,336

## *Fiduciary Funds*

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Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The following are the County's fiduciary fund types:

### *Nonexpendable Trust Funds*

These funds are accounted for in essentially the same manner as proprietary funds. Following are descriptions of the County's nonexpendable trust funds:

***McIntosh Bequest*** - To account for \$1,000 in principal earnings expended to purchase flags for the political subdivisions of the County.

***Rodman Bequest*** - To account for \$2,500 in principal with earnings expended to benefit child welfare in the County.

### *Agency Funds*

These funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. Following are descriptions of the County's material agency funds:

***Undivided Payroll*** - 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*** - 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*** - 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*** - To account for revenues and expenditures for the Board of Health for which the County Auditor serves as fiscal agent.

***Parks*** - 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*** - 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.

***County Court*** - To account for receipts and expenditures of various court monies that do not run through the County's accounting system.

***Alimony/Support*** - To account for the collection of alimony and child support payments and the distribution of such monies to the court-designated recipients.

(continued)

*Agency Funds (continued)*

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***Other Agency Funds***

Undivided Auto  
Undivided Fuel  
Undivided State and Local Government  
Undivided Revenue Assistance  
Undivided Library and Local Government  
Undivided Cigarette Licenses  
Undivided Dog Licenses  
Undivided Tax Prepayments  
Undivided Public Housing  
Undivided Fringe Benefits  
Undivided Deposit/Investment  
Building Fee Assessment  
Ohio Election Commission  
Family and Children First Council  
Regional Planning Commission  
Soil and Water  
Inmate  
Law Library



**Portage County, Ohio**  
*Combining Balance Sheet*  
*All Trust and Agency Funds*  
*December 31, 1999*

	<u>Nonexpendable Trust</u>			
	<u>McIntosh Bequest</u>	<u>Rodman Bequest</u>	<u>Agency</u>	<u>Totals</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,239	\$5,418	\$7,346,230	\$7,352,887
Cash and Cash Equivalents in Segregated Accounts	0	0	2,170,387	2,170,387
Receivables:				
Taxes	0	0	117,549,415	117,549,415
Accounts	0	0	619,494	619,494
Special Assessments	0	0	7,681,042	7,681,042
Accrued Interest	5	24	0	29
Due from Other Funds	0	0	135,373	135,373
Intergovernmental Receivable	0	0	932,739	932,739
<i>Total Assets</i>	<u>\$1,244</u>	<u>\$5,442</u>	<u>\$136,434,680</u>	<u>\$136,441,366</u>
<b>Liabilities</b>				
Accounts Payable	\$0	\$0	\$23,868	\$23,868
Due to Other Funds	0	0	210,105	210,105
Due to County Funds:				
Taxes	0	0	19,547,198	19,547,198
Accounts	0	0	549,852	549,852
Special Assessments	0	0	2,168,689	2,168,689
Intergovernmental Payable	0	0	109,454,428	109,454,428
Deposits Held and Due to Others	0	0	1,043,403	1,043,403
Undistributed Assets	0	0	3,233,389	3,233,389
Payroll Withholdings	0	0	203,748	203,748
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>136,434,680</u>	<u>136,434,680</u>
<b>Fund Equity</b>				
Fund Balance:				
Reserved for Contributions	1,000	2,500	0	3,500
Unreserved, Undesignated	244	2,942	0	3,186
<i>Total Fund Equity</i>	<u>1,244</u>	<u>5,442</u>	<u>0</u>	<u>6,686</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$1,244</u>	<u>\$5,442</u>	<u>\$136,434,680</u>	<u>\$136,441,366</u>

**Portage County, Ohio**  
*Combining Statement of Revenues,  
 Expenses and Changes in Fund Equity  
 All Nonexpendable Trust Funds  
 For the Year Ended December 31, 1999*

	McIntosh Bequest	Rodman Bequest	Totals
<b>Operating Revenues</b>			
Interest	\$64	\$283	\$347
<b>Operating Expenses</b>	0	0	0
<i>Net Income</i>	64	283	347
<i>Fund Balance Beginning of Year</i>	1,180	5,159	6,339
<i>Fund Balance Earnings End of Year</i>	\$1,244	\$5,442	\$6,686

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes In  
Fund Equity - Budget (Non-GAAP Basis) and Actual  
McIntosh Bequest  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Interest	\$57	\$59	\$2
<b>Expenses</b>			
Supplies and Services	237	224	13
<i>Excess of Revenues Under Expenses</i>	(180)	(165)	15
<i>Fund Equity Beginning of Year</i>	1,180	1,180	0
<i>Fund Equity End of Year</i>	<u>\$1,000</u>	<u>\$1,015</u>	<u>\$15</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes In  
Fund Equity - Budget (Non-GAAP Basis) and Actual  
Rodman Bequest  
For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Interest	\$248	\$259	\$11
<b>Expenses</b>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenses</i>	248	259	11
<i>Fund Equity Beginning of Year</i>	<u>5,159</u>	<u>5,159</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$5,407</u>	<u>\$5,418</u>	<u>\$11</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenses, and Changes In  
Fund Equity - Budget (Non-GAAP Basis) and Actual  
All Nonexpendable Trust Funds  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Interest	\$305	\$318	\$13
<b>Expenses</b>			
Supplies and Services:			
McIntosh Bequest Fund	237	224	13
<i>Excess of Revenues Under Expenses</i>	68	94	26
<i>Fund Equity Beginning of Year</i>	6,339	6,339	0
<i>Fund Equity End of Year</i>	<u>\$6,407</u>	<u>\$6,433</u>	<u>\$26</u>

**Portage County, Ohio**  
*Combining Statement of Cash Flows*  
*All Nonexpendable Trust Funds*  
*For the Year Ended December 31, 1999*

	<u>McIntosh Bequest</u>	<u>Rodman Bequest</u>	<u>Totals</u>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash Flows from Operating Activities</b>	\$0	\$0	\$0
<b>Cash Flows from Investing Activities</b>			
Interest	59	259	318
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,180</u>	<u>5,159</u>	<u>6,339</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$1,239</u>	<u>\$5,418</u>	<u>\$6,657</u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>			
<i>Operating Income</i>	\$64	\$283	\$347
<b>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:</b>			
Interest Received by Nonexpendable Trust Fund	<u>(64)</u>	<u>(283)</u>	<u>(347)</u>
<i>Net Cash Provided by Operating Activities</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 1999.*

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<b>Undivided Auto</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$5,169,533	\$5,169,533	\$0
Intergovernmental Receivable	71,460	70,284	71,460	70,284
<b>Total Assets</b>	<b>\$71,460</b>	<b>\$5,239,817</b>	<b>\$5,240,993</b>	<b>\$70,284</b>
<b>Liabilities</b>				
Intergovernmental Payable	\$71,460	\$5,239,817	\$5,240,993	\$70,284
<b>Undivided Fuel</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$905,259	\$905,259	\$0
Intergovernmental Receivable	74,356	73,617	74,356	\$73,617
<b>Total Assets</b>	<b>\$74,356</b>	<b>\$978,876</b>	<b>\$979,615</b>	<b>\$73,617</b>
<b>Liabilities</b>				
Intergovernmental Payable	\$74,356	\$978,876	\$979,615	\$73,617
<b>Undivided Payroll</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$140,953	\$34,793,810	\$34,731,015	\$203,748
<b>Liabilities</b>				
Payroll Withholdings	\$140,953	\$34,793,810	\$34,731,015	\$203,748
<b>Undivided State and Local Government</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$6,094,886	\$6,094,886	\$0
Intergovernmental Receivable	253,973	258,863	253,973	258,863
<b>Total Assets</b>	<b>\$253,973</b>	<b>\$6,353,749</b>	<b>\$6,348,859</b>	<b>\$258,863</b>
<b>Liabilities</b>				
Intergovernmental Payable	\$253,973	\$6,353,749	\$6,348,859	\$258,863
<b>Undivided Revenue Assistance</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,280,795	\$1,280,795	\$0
Intergovernmental Receivable	52,747	54,165	52,747	54,165
<b>Total Assets</b>	<b>\$52,747</b>	<b>\$1,334,960</b>	<b>\$1,333,542</b>	<b>\$54,165</b>
<b>Liabilities</b>				
Intergovernmental Payable	\$52,747	\$1,334,960	\$1,333,542	\$54,165

(continued)

**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 1999*

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<b>Undivided Library and Local Government</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$5,382,397	\$5,382,397	\$0
Intergovernmental Receivable	423,289	422,454	423,289	422,454
<b>Total Assets</b>	<b>\$423,289</b>	<b>\$5,804,851</b>	<b>\$5,805,686</b>	<b>\$422,454</b>
<b>Liabilities</b>				
Intergovernmental Payable	\$423,289	\$5,804,851	\$5,805,686	\$422,454
<b>Undivided Cigarette Licenses</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$6,285	\$6,285	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$6,285	\$6,285	\$0
<b>Undivided Dog Licenses</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$67	\$67	\$0
<b>Liabilities</b>				
Undistributed Assets	\$0	\$67	\$67	\$0
<b>Undivided Estate Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,473,159	\$2,941,500	\$3,294,443	\$1,120,216
<b>Liabilities</b>				
Intergovernmental Payable	\$1,473,159	\$2,941,500	\$3,294,443	\$1,120,216
<b>Undivided Tax Prepayments</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$130,757	\$320,545	\$294,679	\$156,623
<b>Liabilities</b>				
Undistributed Assets	\$130,757	\$320,545	\$294,679	\$156,623

(continued)



**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 1999*

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<b><i>Undivided General Property Tax</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,337,983	\$114,369,213	\$114,618,229	\$3,088,967
Receivables:				
Taxes	112,628,623	117,549,415	112,628,623	117,549,415
Special Assessments	6,610,497	7,681,042	6,610,497	7,681,042
<b>Total Assets</b>	<b>\$122,577,103</b>	<b>\$239,599,670</b>	<b>\$233,857,349</b>	<b>\$128,319,424</b>
<b>Liabilities</b>				
Due to Other Funds:				
Taxes	\$19,331,637	\$19,547,198	\$19,331,637	\$19,547,198
Accounts	349,410	549,852	349,410	549,852
Special Assessments	2,652,640	2,168,689	2,652,640	2,168,689
Intergovernmental Payable	100,243,416	217,333,931	211,523,662	106,053,685
<b>Total Liabilities</b>	<b>\$122,577,103</b>	<b>\$239,599,670</b>	<b>\$233,857,349</b>	<b>\$128,319,424</b>
<b><i>Undivided Public Housing</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$26,751	\$26,751	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$26,751	\$26,751	\$0
<b><i>Undivided Fringe Benefits</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,058,145	\$5,335,721	\$5,193,679	\$1,200,187
Due from Other Funds	210,725	135,373	210,725	135,373
<b>Total Assets</b>	<b>\$1,268,870</b>	<b>\$5,471,094</b>	<b>\$5,404,404</b>	<b>\$1,335,560</b>
<b>Liabilities</b>				
Intergovernmental Payable	\$1,268,870	\$5,471,094	\$5,404,404	\$1,335,560
<b><i>Undivided Deposit/Investment</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,418,075	\$3,418,075	\$0
<b>Liabilities</b>				
Undistributed Assets	\$0	\$3,418,075	\$3,418,075	\$0

(continued)

**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
For the Year Ended December 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<b>Building Fee Assessment</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,325	\$3,833	\$3,667	\$1,491
<b>Liabilities</b>				
Deposits Held and Due to Others	\$1,325	\$3,833	\$3,667	\$1,491
<b>Ohio Elections Commission</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$4,250	\$3,490	\$760
<b>Liabilities</b>				
Deposits Held and Due to Others	\$0	\$4,250	\$3,490	\$760
<b>District Board of Health</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$285,944	\$1,420,916	\$1,258,241	\$448,619
Accounts Receivable	0	39,642	0	39,642
Materials and Supplies Inventory	413	0	413	0
<b>Total Assets</b>	<b>\$286,357</b>	<b>\$1,460,558</b>	<b>\$1,258,654</b>	<b>\$488,261</b>
<b>Liabilities</b>				
Accounts Payable	\$8,442	\$7,376	\$8,442	\$7,376
Accrued Wages	27,795	0	27,795	0
Due to Other Funds	35,877	0	35,877	0
Intergovernmental Payable	0	32,266	0	32,266
Undistributed Assets	214,243	1,420,916	1,186,540	448,619
<b>Total Liabilities</b>	<b>\$286,357</b>	<b>\$1,460,558</b>	<b>\$1,258,654</b>	<b>\$488,261</b>
<b>Family and Children First Council</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$293,566	\$390,513	\$448,937	\$235,142
Cash and Cash Equivalents in Segregated Accounts	0	1,069	0	1,069
Accounts Receivable	0	2,271	0	2,271
<b>Total Assets</b>	<b>\$293,566</b>	<b>\$393,853</b>	<b>\$448,937</b>	<b>\$238,482</b>
<b>Liabilities</b>				
Accounts Payable	\$25,036	\$364	\$25,036	\$364
Accrued Wages	1,728	0	1,728	0
Due to Other Funds	2,041	0	2,041	0
Intergovernmental Payable	0	1,907	0	1,907
Undistributed Assets	264,761	391,582	420,132	236,211
<b>Total Liabilities</b>	<b>\$293,566</b>	<b>\$393,853</b>	<b>\$448,937</b>	<b>\$238,482</b>

(continued)

**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 1999*

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<b>Regional Planning Commission</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$43,894	\$311,274	\$330,125	\$25,043
Accounts Receivable	4,307	8,445	4,307	8,445
<b>Total Assets</b>	<b>\$48,201</b>	<b>\$319,719</b>	<b>\$334,432</b>	<b>\$33,488</b>
<b>Liabilities</b>				
Accounts Payable	\$935	\$6,833	\$935	\$6,833
Accrued Wages	10,841	0	10,841	0
Compensated Absences Payable	25,101	0	25,101	0
Due to Other Funds	9,041	0	9,041	0
Intergovernmental Payable	0	1,612	0	1,612
Undistributed Assets	2,283	311,274	288,514	25,043
<b>Total Liabilities</b>	<b>\$48,201</b>	<b>\$319,719</b>	<b>\$334,432</b>	<b>\$33,488</b>
<b>Parks</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$155,918	\$276,247	\$230,384	\$201,781
Accounts Receivable	0	1,558	0	1,558
Materials and Supplies Inventory	800	0	800	0
<b>Total Assets</b>	<b>\$156,718</b>	<b>\$277,805</b>	<b>\$231,184</b>	<b>\$203,339</b>
<b>Liabilities</b>				
Accounts Payable	\$108	\$0	\$108	\$0
Accrued Wages	1,333	0	1,333	0
Compensated Absences Payable	603	0	603	0
Due to Other Funds	1,401	0	1,401	0
Intergovernmental Payable	0	1,558	0	1,558
Undistributed Assets	153,273	276,247	227,739	201,781
<b>Total Liabilities</b>	<b>\$156,718</b>	<b>\$277,805</b>	<b>\$231,184</b>	<b>\$203,339</b>
<b>Soil and Water</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$9,551	\$159,725	\$153,149	\$16,127
Accounts Receivable	0	4,177	0	4,177
<b>Total Assets</b>	<b>\$9,551</b>	<b>\$163,902</b>	<b>\$153,149</b>	<b>\$20,304</b>
<b>Liabilities</b>				
Accounts Payable	\$0	\$899	\$0	\$899
Due to Other Funds	4,326	0	4,326	0
Intergovernmental Payable	0	3,278	0	3,278
Undistributed Assets	5,225	159,725	148,823	16,127
<b>Total Liabilities</b>	<b>\$9,551</b>	<b>\$163,902</b>	<b>\$153,149</b>	<b>\$20,304</b>

(continued)

**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 1999*

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<b>Multi-County Detention Center</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$283,115	\$1,470,389	\$1,366,213	\$387,291
Accounts Receivable	0	33,359	0	33,359
Intergovernmental Receivable	0	15,810	0	15,810
Materials and Supplies Inventory	3,378	0	3,378	0
<b>Total Assets</b>	<b>\$286,493</b>	<b>\$1,519,558</b>	<b>\$1,369,591</b>	<b>\$436,460</b>
<b>Liabilities</b>				
Accounts Payable	\$6,163	\$8,396	\$6,163	\$8,396
Accrued Wages	32,284	0	32,284	0
Compensated Absences Payable	33,870	0	33,870	0
Due to Other Funds	30,443	0	30,443	0
Intergovernmental Payable	0	24,963	0	24,963
Undistributed Assets	183,733	1,486,199	1,266,831	403,101
<b>Total Liabilities</b>	<b>\$286,493</b>	<b>\$1,519,558</b>	<b>\$1,369,591</b>	<b>\$436,460</b>
<b>Inmate</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$8,134	\$310,969	\$307,985	\$11,118
<b>Liabilities</b>				
Deposits Held and Due to Others	\$8,134	\$310,969	\$307,985	\$11,118
<b>County Court</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$892,590	\$25,934,400	\$25,586,851	\$1,240,139
<b>Liabilities</b>				
Due to Other Funds	\$198,083	\$210,105	\$198,083	\$210,105
Intergovernmental Payable	675,391	0	675,391	0
Deposits Held and Due to Others	19,116	25,724,295	24,713,377	1,030,034
<b>Total Liabilities</b>	<b>\$892,590</b>	<b>\$25,934,400</b>	<b>\$25,586,851</b>	<b>\$1,240,139</b>
<b>Alimony/Support</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$44,454	\$20,111,105	\$19,237,498	\$918,061
Accounts Receivable	561,131	530,042	561,131	530,042
<b>Total Assets</b>	<b>\$605,585</b>	<b>\$20,641,147</b>	<b>\$19,798,629</b>	<b>\$1,448,103</b>
<b>Liabilities</b>				
Undistributed Assets	\$605,585	\$20,641,147	\$19,798,629	\$1,448,103

(continued)

**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 1999*

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<b>Law Library</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$175,385	\$460,235	\$375,385	\$260,235
Intergovernmental Receivable	36,206	37,546	36,206	37,546
<b>Total Assets</b>	<b>\$211,591</b>	<b>\$497,781</b>	<b>\$411,591</b>	<b>\$297,781</b>
<b>Liabilities</b>				
Undistributed Assets	\$211,591	\$497,781	\$411,591	\$297,781
<b>All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$7,389,695	\$184,542,219	\$184,585,684	\$7,346,230
Cash and Cash Equivalents in Segregated Accounts	945,178	46,357,543	45,132,334	2,170,387
Receivables:				
Taxes	112,628,623	117,549,415	112,628,623	117,549,415
Accounts	565,438	619,494	565,438	619,494
Special Assessments	6,610,497	7,681,042	6,610,497	7,681,042
Due from Other Funds	210,725	135,373	210,725	135,373
Intergovernmental Receivable	912,031	932,739	912,031	932,739
Materials and Supplies Inventory	4,591	0	4,591	0
<b>Total Assets</b>	<b>\$129,266,778</b>	<b>\$357,817,825</b>	<b>\$350,649,923</b>	<b>\$136,434,680</b>
<b>Liabilities</b>				
Accounts Payable	\$40,684	\$23,868	\$40,684	23,868
Accrued Wages	73,981	0	73,981	0
Compensated Absences Payable	59,574	0	59,574	0
Due to Other Funds	281,212	210,105	281,212	210,105
Due to County Funds:				
Taxes	19,331,637	19,547,198	19,331,637	19,547,198
Accounts	349,410	549,852	349,410	549,852
Special Assessments	2,652,640	2,168,689	2,652,640	2,168,689
Intergovernmental Payable	104,536,661	245,557,398	240,639,631	109,454,428
Deposits Held and Due to Others	28,575	26,043,347	25,028,519	1,043,403
Undistributed Assets	1,771,451	28,923,558	27,461,620	3,233,389
Payroll Withholdings	140,953	34,793,810	34,731,015	203,748
<b>Total Liabilities</b>	<b>\$129,266,778</b>	<b>\$357,817,825</b>	<b>\$350,649,923</b>	<b>\$136,434,680</b>

***General Fixed Assets Account Group***

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The General Fixed Assets Account Group is used to account for all fixed assets of the County, other than those fixed assets accounted for in the proprietary fund types.

**Portage County, Ohio**  
*Schedule of Changes in General Fixed Assets*  
*By Function*  
*For the Year Ended December 31, 1999*

	General Fixed Assets 1/1/99	Additions	Deletions	General Fixed Assets 12/31/99
<b>General Government:</b>				
Legislative and Executive	\$38,648,323	\$3,014,959	\$0	\$41,663,282
Judicial	1,808,306	311,551	0	2,119,857
<b>Total General Government</b>	<u>40,456,629</u>	<u>3,326,510</u>	0	43,783,139
<b>Public Safety</b>	7,254,865	3,829,742	0	11,084,607
<b>Public Works</b>	3,991,353	3,293,416	0	7,284,769
<b>Health</b>	10,109,272	978,888	0	11,088,160
<b>Human Services</b>	<u>190,884</u>	<u>15,927</u>	<u>0</u>	<u>206,811</u>
<b>Total General Fixed Assets</b>	<u>\$62,003,003</u>	<u>\$11,444,483</u>	<u>\$0</u>	<u>\$73,447,486</u>

**Portage County, Ohio**  
*Schedule of General Fixed Assets*  
*By Function*  
*December 31, 1999*

	Total	Land	Buildings and Improvements	Furniture and Fixtures	Vehicles	Construction In Progress	Equity In Joint Venture
<b>General Government:</b>							
Legislative and Executive	\$41,663,282	\$1,318,058	\$32,489,161	\$4,271,967	\$1,312,245	\$2,271,851	\$0
Judicial	2,119,857	611,122	657,104	462,332	88,076	301,223	0
<b>Total General Government</b>	<b>43,783,139</b>	<b>1,929,180</b>	<b>33,146,265</b>	<b>4,734,299</b>	<b>1,400,321</b>	<b>2,573,074</b>	<b>0</b>
<b>Public Safety</b>	<b>11,084,607</b>	<b>0</b>	<b>2,803,041</b>	<b>2,013,533</b>	<b>191,644</b>	<b>0</b>	<b>6,076,389</b>
<b>Public Works</b>	<b>7,284,769</b>	<b>202,316</b>	<b>100,291</b>	<b>764,994</b>	<b>2,281,923</b>	<b>3,935,245</b>	<b>0</b>
<b>Health</b>	<b>11,088,160</b>	<b>991,981</b>	<b>6,045,502</b>	<b>1,508,789</b>	<b>1,795,905</b>	<b>745,983</b>	<b>0</b>
<b>Human Services</b>	<b>206,811</b>	<b>0</b>	<b>0</b>	<b>175,850</b>	<b>30,961</b>	<b>0</b>	<b>0</b>
<b>Total General Fixed Assets</b>	<b>\$73,447,486</b>	<b>\$3,123,477</b>	<b>\$42,095,099</b>	<b>\$9,197,465</b>	<b>\$5,700,754</b>	<b>\$7,254,302</b>	<b>\$6,076,389</b>



**Portage County, Ohio**  
*Schedule of General Fixed Assets*  
*By Source*  
*December 31, 1999*

General Fixed Assets:

Land	\$3,123,477
Buildings and Building Improvements	42,095,099
Furniture and Fixtures	9,197,465
Vehicles	5,700,754
Construction in Progress	7,254,302
Equity in Joint Venture	6,076,389
	<hr/>
Total	\$73,447,486
	<hr/>

Investment in General Fixed Assets from:

Prior to December 31, 1991	\$23,598,504
General Fund Revenues	5,442,105
Special Revenue Fund Revenues	4,394,817
Capital Projects Fund Revenues	40,012,060
	<hr/>
Total	\$73,447,486
	<hr/>

# Statistical Section

**Portage County, Ohio**  
*Governmental Fund Expenditures by Function*  
*Last Ten Years (1)*

Year	General Government										Totals	
	Legislative and Executive	General Government Judicial	Public Safety	Public Works	Health	Human Services	Conservation and Recreation	Other	Capital Outlay	Inter-Governmental		Debt Service
1999	\$11,717,269	\$6,709,401	\$11,710,851	\$5,460,765	\$23,535,359	\$14,257,146	\$538,202	\$180,435	\$11,014,245	\$0	\$2,178,218	\$87,301,891
1998	9,518,844	6,619,518	10,162,162	5,584,980	22,028,147	12,369,049	555,076	345,681	9,854,384	84,750	2,150,099	79,272,690
1997	6,872,051	7,243,244	10,001,101	5,783,827	20,025,401	13,607,230	601,597	141,127	4,822,610	0	1,273,143	70,371,331
1996	6,407,654	6,709,278	9,010,365	5,800,242	19,129,777	13,081,292	457,418	131,625	3,639,451	0	1,334,661	65,701,763
1995	7,759,377	6,125,950	7,710,432	5,259,494	17,236,743	12,307,520	414,677	96,951	4,877,660	0	1,401,026	63,189,830
1994	5,857,739	5,526,608	5,488,121	5,149,150	16,948,652	10,861,787	431,494	23,805	10,207,165	0	1,651,868	62,146,389
1993	5,603,814	5,737,578	4,766,940	5,102,193	15,265,828	9,995,279	393,576	89,566	8,651,003	0	1,771,809	57,377,586
1992	5,623,266	5,465,258	4,559,799	4,815,264	14,766,642	10,837,988	362,088	136,240	996,240	0	911,438	48,474,223
1991	6,304,513	4,872,862	4,175,200	5,422,067	14,295,788	10,033,215	262,782	36,000	1,254,217	0	924,852	47,581,496
1990	5,342,648	3,250,261	3,998,169	5,635,050	12,898,903	10,118,430	205,138	71,632	1,422,726	0	812,139	43,755,096

(1) Includes general, special revenue, capital projects, and debt service funds.

Source: Portage County Auditors Office

**Portage County, Ohio**  
**Governmental Fund Revenues by Source**  
*Last Ten Years (1)*

Year	Property and Other Local Taxes	Permissive Sales Tax	Charges for Services	Licenses and Permits	Fines and Forfeitures	Inter-Governmental	Special Assessments	Interest	Gifts and Donations	Other	Totals
1999	\$19,916,806	\$14,601,153	\$8,886,287	\$244,971	\$1,472,651	\$34,531,962	\$237,895	\$3,197,567	\$55,916	\$438,684	\$83,583,892
1998	19,147,779	13,589,693	7,555,052	250,780	2,128,563	33,001,256	396,711	4,320,997	25,032	360,848	80,776,711
1997	17,907,322	12,567,749	7,329,815	250,003	1,517,413	30,449,526	260,471	3,270,137	21,226	235,671	73,809,333
1996	16,614,704	12,718,738	6,930,516	241,565	1,709,305	25,329,337	282,192	2,936,439	21,703	883,882	67,668,381
1995	15,405,447	10,698,050	7,122,198	267,936	1,429,649	24,791,444	308,749	3,022,903	5,074	267,121	63,318,571
1994	15,072,455	9,408,880	5,948,114	254,944	908,622	25,226,986	318,880	2,488,599	5,861	248,975	59,882,316
1993	14,442,607	8,167,571	4,967,233	186,467	695,068	22,794,717	566,881	3,770,235	60,842	391,007	56,042,628
1992	11,704,782	7,753,415	4,740,005	163,114	850,196	21,450,754	473,171	3,398,408	0	1,027,034	51,560,879
1991	10,338,232	8,430,195	6,167,722	665,170	566,162	22,715,927	491,878	2,769,083	0	883,635	53,028,004
1990	10,839,756	7,065,316	6,409,396	151,300	364,965	22,288,256	522,149	2,823,551	0	270,226	50,734,915

(1) Includes general, special revenue, capital projects, and debt service funds.

Source: Portage County Auditors Office

**Portage County, Ohio**  
*Property Tax Levies and Collections*  
*Real and Public Utility Taxes*  
*Last Ten Years*

Year	Current Tax Levy *	Total Collections	Outstanding Delinquent Taxes *	Percent of Total Collections to Current Tax Levy	Percent of Outstanding Delinquent Taxes to Current Tax Levy
1999	\$17,092,406	\$16,556,002	\$556,407	96.86%	3.26%
1998	16,513,656	15,987,503	302,585	96.81	1.83
1997	15,775,276	15,265,464	378,295	96.77	2.40
1996	12,539,881	12,095,919	327,353	96.46	2.61
1995	10,824,414	10,479,852	274,834	96.82	2.54
1994	10,288,327	9,785,519	341,747	95.11	3.32
1993	10,018,656	9,741,946	362,018	97.24	3.61
1992	9,861,652	9,331,871	385,837	94.63	3.91
1991	9,313,279	9,029,134	384,382	96.95	4.13
1990	9,055,403	8,786,422	383,163	97.03	4.23

\* Does not include state reimbursements of homestead and rollback exemptions.

Source: Portage County Auditors Office

**Portage County, Ohio**  
*Property Tax Levies and Collections*  
*Tangible Personal Property Taxes*  
*Last Ten Years*

Year	Current Tax Levy	Total Tax Collections	Outstanding Delinquent Taxes	Percent of Total Collections To Current Tax Levy	Percent of Outstanding Delinquent Taxes to Current Tax Levy
1999	\$2,885,533	\$2,852,364	\$1,691,675	98.85%	58.63%
1998	2,801,957	2,791,370	1,113,459	99.62	39.74
1997	2,734,524	2,778,986	856,059	101.63	31.31
1996	2,169,046	2,188,810	880,329	100.91	40.59
1995	1,808,373	1,904,538	728,038	105.32	40.26
1994	1,739,660	1,864,291	1,620,430	107.16	93.15
1993	1,813,002	1,832,343	1,518,964	101.07	83.78
1992	1,761,905	2,049,667	1,843,811	116.33	104.65
1991	1,776,064	1,838,403	1,960,893	103.51	110.41
1990	1,634,631	1,814,833	1,813,869	111.02	110.97

Source: Portage County Auditors Office

***Special Revenue Funds*** (continued)

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

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

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

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

***Drug Abuse Resistance Education*** - To account for grant monies received by the Sheriff's Department for drug-related education in County schools.

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

***Adult Probation*** - To account for State grants used to rehabilitate adult convicted offenders.

***Court Mediation*** - To account for grant monies used to enhance the mediation program.

***Safety First*** - To account for grant monies used to provide training to the community and youth professionals in the area of youth violence.

***COPS Ahead*** - To account for grant monies used to hire additional officers.

***Juvenile Probation*** - To account for grants used to rehabilitate juvenile convicted offenders.

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

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

***Other Human Services*** - Smaller Special Revenue Funds operated by the County for human services purposes and subsidized in part by local, state and federal monies as well as miscellaneous sources. These funds are as follows:

Indigent Guardianship  
Family Resources  
Fast Track  
County Employment  
Senior Center

(contin

**Portage County, Ohio**  
*Assessed and Estimated Actual Value of Taxable Property*  
*Last Ten Years*

Year	Real Property		Public Utility Property		Tangible Personal Property		Totals		
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	
1999	\$1,796,156,740	\$5,131,876,400	\$142,925,190	\$162,414,989	\$240,843,319	\$963,373,276	\$2,179,925,249	\$6,257,664,665	34.8%
1998	1,733,874,330	4,953,926,657	140,241,380	159,365,205	234,816,025	939,264,100	2,108,931,735	6,052,555,962	34.8
1997	1,494,008,400	4,268,595,429	140,709,940	159,897,659	217,595,836	870,383,344	1,852,314,176	5,298,876,432	35.0
1996	1,448,710,770	4,139,173,629	142,429,760	161,852,000	195,434,282	781,737,128	1,786,574,812	5,082,762,757	35.1
1995	1,397,810,010	3,993,742,886	162,861,030	185,069,352	184,985,185	739,940,740	1,745,656,225	4,918,752,978	35.5
1994	1,154,261,350	3,297,889,571	158,898,550	180,566,534	182,177,721	728,710,884	1,495,337,621	4,207,166,990	35.5
1993	1,121,164,980	3,203,328,514	152,688,140	173,509,250	189,219,742	756,878,968	1,463,072,862	4,133,716,732	35.4
1992	1,101,474,963	3,147,071,323	153,561,000	174,501,136	170,397,018	681,588,072	1,425,432,981	4,003,160,531	35.6
1991	949,357,760	2,712,450,743	145,534,580	165,380,205	172,099,270	688,397,080	1,266,991,610	3,566,228,028	35.5
1990	926,079,380	2,645,941,086	136,702,810	155,344,102	158,548,102	634,192,408	1,221,330,292	3,435,477,596	35.6

Source: Portage County Auditor

(1) This amount is calculated by dividing the assessed value by the assessment percentage. The percentages for 1999 were 35 percent for all real property, 88 percent for public utility property and 25 percent for tangible personal.



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

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
<b>County Units</b>										
General Fund	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.13	\$2.15	\$2.17	\$2.15	\$2.16
Mental Health	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
MRDD	7.68	7.68	7.68	5.88	5.88	5.88	5.88	5.88	5.88	5.88
Child Welfare	1.24	1.24	1.24	1.24	0.49	0.49	0.49	0.49	0.49	0.49
<i>Total County Rate</i>	12.72	12.72	12.72	10.92	10.17	10.30	10.32	10.34	10.32	10.33
<b>Cities</b>										
Aurora	9.32	9.53	9.57	9.80	10.00	10.80	10.15	12.05	12.97	12.76
Kent	9.44	9.44	9.44	9.44	9.44	9.44	9.54	9.54	9.54	9.54
Ravenna	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Streetsboro	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
Tallmadge	5.05	5.05	5.46	5.46	N/A	N/A	N/A	N/A	N/A	N/A
<b>Villages</b>										
Brady Lake	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
Garrettsville	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Hiram	8.90	8.90	8.90	8.90	7.20	7.20	7.20	7.20	7.20	7.20
Mantua	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Mogadore	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15
Sugarbush Knolls	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20	8.20
Windham	3.50	3.50	3.50	3.50	3.50	3.45	3.50	3.50	3.50	3.50
<b>Townships</b>										
Atwater	7.10	7.10	7.10	5.60	5.60	7.10	7.10	7.10	7.10	7.10
Brimfield	9.10	9.10	9.10	9.10	9.10	9.00	9.00	7.10	7.10	7.10
Charleston	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Deerfield	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40	5.40
Edinburg	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Franklin	10.15	10.15	10.15	10.15	10.15	10.15	12.15	12.65	12.65	12.65
Freedom	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Hiram	12.30	12.30	12.30	12.30	10.60	10.60	10.60	10.60	10.60	11.10
Mantua	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30
Nelson	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60	8.60
Palmyra	4.90	4.90	4.90	4.90	5.90	5.90	5.90	5.90	5.90	4.90
Paris	5.90	5.90	5.90	5.90	7.90	5.90	6.21	6.62	6.28	4.28
Randolph	7.70	7.70	7.70	7.70	7.71	7.76	7.76	7.76	7.77	7.79
Ravenna	11.50	11.50	15.00	10.40	10.15	9.73	10.40	10.40	10.40	10.40
Rootstown	7.45	7.45	7.45	4.60	4.20	4.20	4.20	4.20	4.20	4.20
Shalersville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Suffield	5.80	5.80	5.80	5.80	5.80	5.80	4.50	4.50	4.50	3.50
Windham	5.50	5.50	5.50	5.50	6.17	6.95	6.80	6.26	5.50	5.50
<b>Special Districts</b>										
Brimfield Park	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Emergency Medical Service	2.70	2.70	2.70	2.70	1.70	1.70	1.70	1.70	1.70	1.70
Joint Fire	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Fire and Ambulance	6.14	6.14	6.14	6.14	6.14	4.64	4.65	4.65	4.65	4.30
General Health	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Akron Summit Library	1.79	1.80	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.89
Stark County Library	0.75	0.75	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

(continued)

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

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
<b>Joint Vocational Schools</b>										
Mahoning JVS	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10
Maplewood JVS	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Portage Lakes JVS	4.35	4.35	4.35	4.35	4.35	4.35	4.35	N/A	N/A	N/A
<b>Schools</b>										
Aurora CSD	69.54	69.80	69.80	69.98	70.20	66.89	66.89	65.02	66.21	66.31
Crestwood LSD	58.15	58.15	58.15	58.15	58.15	58.15	58.15	49.40	49.84	49.16
Field LSD	50.60	51.60	51.60	51.60	51.60	51.60	51.60	51.60	44.30	44.30
Garfield LSD	61.92	57.30	57.30	57.30	57.30	57.49	57.61	57.62	49.70	49.88
Kent CSD	86.70	87.42	87.60	82.98	83.02	74.15	74.25	74.25	74.30	64.85
Lake LSD	56.90	57.90	58.10	58.20	54.30	55.10	52.90	52.90	44.73	45.33
Mogadore LSD	67.50	67.70	58.30	58.40	58.40	58.74	58.56	58.66	58.18	58.70
Ravenna CSD	57.44	57.44	57.44	51.03	51.16	52.42	52.30	52.39	53.37	54.24
Rootstown LSD	55.28	57.70	57.81	57.93	53.05	53.55	53.68	53.68	46.04	45.94
Southeast LSD	42.93	42.93	42.93	42.93	37.11	37.41	37.51	41.53	34.92	32.30
Springfield LSD	46.10	46.10	47.80	47.40	47.70	47.70	48.20	41.20	41.85	42.00
Stow CSD	47.64	47.74	49.34	52.41	52.34	44.14	45.84	46.11	47.31	49.06
Streetsboro CSD	57.05	58.98	56.72	58.16	58.78	62.50	53.67	53.68	54.26	55.54
Tallmadge CSD	53.83	53.83	53.83	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Waterloo LSD	53.20	53.29	53.87	53.73	45.45	46.19	46.38	46.38	46.67	49.56
West Branch LSD	30.00	35.85	35.85	36.20	36.60	36.60	38.00	38.00	38.00	38.10
Windham EVSD	49.00	49.42	48.73	48.83	49.65	43.80	42.03	42.03	42.19	42.30

Source: Portage County Auditor

**Portage County, Ohio**  
*Special Assessments Billed and Collected*  
*Last Ten Years*

Year	Special Assessments Billed	Total Collected (1)	Outstanding Delinquent Assessments (2)	Percent of Total Collections to Amount Billed	Percent of Delinquent Assessments to Total Assessments Billed
1999	\$645,867	\$573,608	\$238,313	88.81%	36.83%
1998	578,396	494,261	237,922	85.45	41.13
1997	563,574	358,548	215,402	63.62	38.22
1996	570,784	351,864	218,920	61.65	38.35
1995	752,732	572,213	180,518	76.02	23.98
1994	816,861	602,832	214,029	73.80	26.20
1993	962,016	715,073	246,943	74.33	25.67
1992	1,241,019	760,060	480,759	61.24	38.74
1991	1,297,904	769,326	528,578	59.27	40.73
1990	1,357,149	828,035	529,115	61.01	38.99

- (1) The assessments include debt assessments, service assessments and delinquent water and sewer assessments  
(2) Outstanding delinquent assessments include accrued interest and are shown net of abatements.

Source: Portage County Auditor

**Portage County, Ohio**  
*Ratio of Net General Bonded Debt to Assessed Value  
and Net Bonded Debt Per Capita  
Last Ten Years*

Year	Population	Assessed Value	Gross Bonded Debt (1)	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1999	151,222	\$2,179,925,249	\$14,297,627	\$4,643,854	\$9,653,773	0.44%	\$63.84
1998	150,454	2,108,931,735	15,425,004	2,703,882	12,721,122	0.60	84.55
1997	149,630	1,852,314,176	16,155,000	544,718	15,610,282	0.84	104.33
1996	148,223	1,786,574,812	5,560,000	0	5,560,000	0.31	37.51
1995	146,806	1,745,656,225	6,215,000	0	6,215,000	0.36	42.33
1994	145,986	1,495,337,621	6,955,000	0	6,955,000	0.47	47.64
1993	145,694	1,463,072,862	7,645,000	0	7,645,000	0.52	52.47
1992	144,042	1,425,432,981	8,400,000	250,760	8,149,240	0.57	56.58
1991	142,759	1,266,991,610	600,000	56,198	543,802	0.04	3.81
1990	142,585	1,221,330,292	800,000	77,049	722,951	0.06	5.07

(1) Includes only general obligation bonds.

Source: Portage County Auditor  
1990 Population from the 1990 Census  
1991 - 1999 Population Estimated by US Census Bureau

**Portage County, Ohio**  
*Computation of Legal Debt Margin*  
*December 31, 1999*

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year 1999	\$2,179,925,249	\$2,179,925,249
Debt Limitation	52,998,131	21,799,252
Total Outstanding Debt:		
General Obligation Bonds	14,297,627	14,297,627
Special Assessment Bonds	1,117,053	1,117,053
Revenue Bonds and Long-Term Debt	54,833,539	54,833,539
OWDA Loans	9,558,021	9,558,021
OPWC Loans	1,173,261	1,173,261
Notes	9,329,000	9,329,000
Total	90,308,501	90,308,501
Exemptions:		
Revenue Bonds and Long-Term Debt-Enterprise	54,833,539	54,833,539
General Obligation Bonds - Jail Construction	3,415,000	3,415,000
Special Assessment Bonds	1,117,053	1,117,053
OWDA Loans	9,558,021	9,558,021
OPWC Loan	1,173,261	1,173,261
Amount Available in Debt Service Fund	4,643,854	4,643,854
Enterprise Fund Notes	1,129,000	1,129,000
Total	75,869,728	75,869,728
Net Debt	14,438,773	14,438,773
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$38,559,358	\$7,360,479

(1) The Debt Limitation is calculated as follows:

Three percent of first \$100,000,000 of assessed value	\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	46,998,131
	\$52,998,131

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

Source: Portage County Auditors Office

**Portage County, Ohio**  
*Computation of Overlapping General Obligation Bonded Debt*  
 December 31, 1999

Political Subdivision	Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Portage County Non-Exempt	\$14,297,627	100.00%	\$14,297,627
Townships Wholly Within County	710,000	100.00	710,000
Cities Wholly Within the County	28,950,349	100.00	28,950,349
Villages Wholly Within the County	290,000	100.00	290,000
Schools Wholly Within the County	32,532,881	100.00	32,532,881
Tallmadge City	6,273,000	2.13	133,615
Mogadore Village	81,426	21.16	17,230
Aurora City School District	10,438,180	98.54	10,285,783
Stow-Munroe Falls City School District	9,857,000	0.37	36,471
Tallmadge City School District	460,279	1.16	5,339
Lake Local School District	27,749,508	0.28	77,699
Mogadore Local School District	530,000	25.74	136,422
Akron-Summit Library District	37,169,269	0.14	52,037
<b>Totals</b>	<b><u>\$169,339,519</u></b>		<b><u>\$87,525,452</u></b>

(1) Percentages determined by dividing the assessed valuation of the political subdivisions within the County by the total assessed valuation of the subdivisions which includes all overlapping valuation. The valuations used are for the 1999 collection year.

(2) Debt outstanding for School Districts is shown as of June 30, 1999.

Source: Portage County Auditor

**Portage County, Ohio**  
*Ratio of Annual Debt Service Expenditures for  
 General Bonded Debt to Total Governmental Fund Expenditures  
 Last Ten Years*

Year	Principal	Interest and Fiscal Charges	Total Debt Service	Total Governmental Fund Expenditures	Ratio of Debt Service To Total Governmental Fund Expenditures
1999	\$1,127,377	\$796,009	\$1,923,386	\$87,301,891	2.20%
1998	891,027	1,018,191	1,909,218	79,272,690	2.40
1997	680,000	301,473	981,473	70,371,331	1.39
1996	655,000	330,293	985,293	65,701,763	1.50
1995	625,000	355,605	980,605	63,189,830	1.55
1994	805,000	388,385	1,193,385	62,146,389	1.92
1993	755,000	448,872	1,203,872	57,377,586	2.10
1992	200,000	33,000	233,000	48,474,223	0.48
1991	200,000	44,000	244,000	47,581,496	0.51
1990	200,000	55,000	255,000	43,755,096	0.58

Source: Portage County Auditor

PORTAGE COUNTY, WISCONSIN  
 Revenue Bond Coverage  
 For the Year Ended December 31, 1999

Fund	Year*	Operating Revenue	Operating Expenses**	Net Revenue Available for Debt Service	Debt Service Requirement ***			Coverage
					Principal	Interest	Total	
Solid Waste Recycling Center	1999	\$2,081,619	\$1,551,137	\$530,482	\$70,000	\$127,140	\$197,140	2.69
Portage County Sewer	1999	3,316,468	1,746,633	1,569,835	91,709	103,926	195,635	8.02
Portage County Water	1999	2,319,509	1,036,427	1,283,082	330,998	442,188	773,186	1.66
Streebors Sewer	1999	2,022,564	1,168,167	854,397	29,816	27,566	57,382	14.89
Robinson Memorial Hospital	1999	103,213,821	86,311,613	16,902,208	1,415,000	1,356,336	2,771,336	6.10

\* Information Prior to 1999 is not available

\*\* Total operating expenses exclusive of depreciation in all funds and the Robinson Memorial Hospital interest operating expense and bad debt expense

\*\*\* Includes principal and interest of revenue bonds only

Source: Portage County Auditor



**Portage County, Ohio**  
*Demographic Statistics*  
*December 31, 1999*

**Population Density .**

Census Year	Population In County	Square Miles	Population Density	Increase (Decrease)	Percent Increase
1990	142,585	504	282.9	6.729	0.05%
1980	135,856	504	269.6	9,988	0.08
1970	125,868	504	249.7	34.07	0.37
1960	91,798	504	182.1	not available	not available

**Employment Trends**

Year	Employed	Unemployed	County	Ohio	United States
1999	81,500	3,300	4.9%	4.9%	4.8%
1998	79,200	3,100	3.7	4.2	4.5
1997	79,900	3,300	4.0	4.6	4.9
1996	79,100	3,600	4.2	4.9	5.4
1995	77,700	3,400	4.4	4.8	5.6
1994	76,000	4,100	6.1	5.5	6.1
1993	74,200	4,500	5.7	6.5	6.9
1992	73,000	5,500	4.9	7.3	7.5
1991	71,900	4,500	4.2	6.4	6.8
1990	71,300	4,000	3.4	5.7	5.5

Source: Portage County Auditor

**Portage County, Ohio**  
*Property Value, Construction and Bank Deposits*  
*Last Ten Years*

Year	Real Property Value			New Construction			Bank Deposits
	Agricultural/ Residential	Commercial/ Industrial	Total Value	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	
1999	\$1,456,240,420	\$339,916,320	\$1,796,156,740	\$41,856,140	\$18,774,990	60,631,130	\$1,077,391,000
1998	1,408,444,320	325,430,010	1,733,874,330	41,281,880	18,342,080	59,623,960	1,024,885,000
1997	1,200,083,670	293,924,730	1,494,008,400	29,452,330	17,263,460	46,715,790	986,216,000
1996	1,166,505,680	282,205,090	1,448,710,770	30,525,900	16,517,440	47,043,340	960,253,000
1995	1,123,443,410	274,366,600	1,397,810,010	36,221,590	12,747,730	48,969,320	941,588,000
1994	930,898,980	223,362,370	1,154,261,350	29,034,150	12,392,810	41,426,960	897,080,000
1993	903,907,510	217,257,470	1,121,164,980	26,415,150	5,539,130	31,954,280	650,087,000
1992	874,873,180	226,601,783	1,101,474,963	22,055,800	4,160,890	26,216,690	630,087,000
1991	760,084,080	189,273,680	949,357,760	N/A	N/A	N/A	609,743,000
1990	742,931,410	183,147,970	926,079,380	N/A	N/A	N/A	591,415,000

Sources Portage County Auditor  
Federal Deposit Insurance Corporation, Washington DC

**Portage County, Ohio**  
*Ten Largest Real Property Taxpayers*  
*December 31, 1999*

Taxpayer	Type of Business	Total Assessed Valuation	Percent of Total County Valuation
Breezy Point Limited	Golf/County Club and Residential Development	\$8,543,470	0.48%
Chelsea GCA Realty	Retail Outlets	5,274,750	0.29
General Electric Company	Manufacturer of Lighting Projects	3,943,570	0.22
Sea World Of Ohio, Inc.	Maritime Life Park	3,006,890	0.17
Barrington, Inc.	Apartments	2,890,240	0.16
Inland Paperboard and Packaging, Inc.	Supplier of Packaging Materials	2,876,020	0.16
Portage Pointe, Limited	Apartments	2,799,900	0.16
Holly Park, Inc.	Apartments	2,620,080	0.15
Hawthorn of Aurora, LTD.	Residential Development	2,360,480	0.13
Shady Lake Apartments	Apartments	2,184,040	0.12
Total		<u>\$36,499,440</u>	<u>2.03%</u>
Total County Valuation		<u>\$1,796,156,740</u>	

Source: Portage County Auditor

**Portage County, Ohio**  
*Ten Largest Personal Property Taxpayers*  
*December 31, 1999*

Taxpayer	Type of Business	Total Assessed Valuation	Percent of Total County Valuation
General Electric Company	Manufacturer of Lighting Projects	\$898,703	0.37%
East Manufacturing Company	Manufacturer of Semi Truck Trailers	444,017	0.18
GenCorp Inc.	Manufacturer of Industrial Liquids	428,980	0.18
Cajon Company	Manufacturer of Valves and Fittings	400,706	0.17
Parker Hannifin Corporation	Manufacturer of Hydraulic Components	371,600	0.15
Gougler Industries Inc.	Manufacturer of Machine Tools	352,677	0.15
Rotek Incorporated	Manufacturer of Large Bearings and Rings	340,032	0.14
Klaban Ford, Inc.	Automobile Sales	302,643	0.13
Press of Ohio, Inc.	Printing of Books and Magazines	273,891	0.11
Furon Company	Manufacturer of Synthetic and Plastic Products	265,379	0.11
Total		<u>\$4,078,628</u>	<u>1.69%</u>
Total County Valuation		<u>\$240,843,319</u>	

Source: Portage County Auditor

**Portage County, Ohio**  
*Ten Largest Public Utility Taxpayers*  
 December 31, 1999

Taxpayer	Type of Business	Total Assessed Valuation	Percent of Total County Valuation
Ohio Edison Company	Electric Company	\$66,467,890	46.51%
Ohio Bell Telephone Company	Telephone Service	23,547,690	16.48
East Ohio Gas Company	Natural Gas Supplier	17,026,450	11.91
MCI Telecommunications	Telephone Service	6,015,510	4.21
Western Reserve Telephone	Telephone Service	4,540,760	3.18
Consolidated Rail Corporation	Railroad	3,802,810	2.66
CSX Transportation, Inc.	Railroad	1,779,190	1.24
United Telephone Company	Telephone Service	1,562,610	1.09
Ohio Telephone and Telegraph Company	Telephone Service	1,163,540	0.81
GTE North, Inc.	Telephone Service	936,960	0.66
Total		<u>\$126,843,410</u>	<u>88.70%</u>
Total County Valuation		<u>\$142,925,190</u>	

Source: Portage County Auditor

**Portage County, Ohio**  
*Miscellaneous Statistics*  
*December 31, 1999*

Date of Incorporation 1808  
County Seat Ravenna, Ohio

Voter Statistics, Election of November 2, 1999

Number of Registered Voters	93,292
Number of Voters, Last General Election	27,779
Percentage of Registered Voters Voting	29.8%

Major Attractions

Sea World  
Six Flags Over Ohio

Higher Education

Bohecker's Business College  
Hiram College  
Kent State University  
Northeastern Ohio College of Medicine

Hospitals

Robinson Memorial - Located in Ravenna with 285 beds

Communications

7 Newspapers - Gateway Press, Record Courier, Daily Kent Stater, Bingo Bulge,  
Plane and Pilot News, Portage County Legal News, and Record Publishing  
2 Radio Stations - WKSU-FM National Public Radio 89.7 FM and WNIR-FM 100.1  
2 Television Stations - 45/49 WNEO-WEAO and 29/35 WAOH-WAX

Sources: Portage County Auditors Office

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STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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P.O. Box 1140  
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800-282-0370

Facsimile 614-466-4490

**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 25, 2000**