

**PORTAGE COUNTY, OHIO**

**SINGLE AUDIT REPORT**

**FOR THE YEAR ENDED  
DECEMBER 31, 2010**

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





# Dave Yost • Auditor of State

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

We have reviewed the *Independent Auditor's Report* of Portage County prepared by James G. Zupka, CPA, Inc., for the audit period January 1, 2010 through December 31, 2010. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

Dave Yost  
Auditor of State

September 13, 2011

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**PORTAGE COUNTY, OHIO  
SINGLE AUDIT REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2010**

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

*Certified Public Accountants*

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

*Garfield Hts., Ohio 44125*

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

To the Board of County Commissioners  
Portage County, Ohio

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Portage County, Ohio, as of and for the year ended December 31, 2010, which collectively comprise Portage County, Ohio's basic financial statements and have issued our report thereon dated June 13, 2011, wherein, as described in Note 3, the County restated fund balances of Other Governmental Funds due to reclassification of the Law Library Fund and change in net assets due to a correction in sales tax receivable, and wherein we noted that our opinion on the Robinson Memorial Portage County Hospital, a major fund, was based on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the Robinson Memorial Portage County Hospital, a major fund, as described in our report on Portage County, Ohio's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. Additionally, we have audited the financial statements of Portage Industries, Inc., the discretely presented component unit as described in our report on Portage County's financial statements in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and accordingly this report does not extend to that component unit.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Portage County, Ohio's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Portage County, Ohio's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Portage County, Ohio's internal control over financial reporting.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over financial reporting, described in the accompanying Schedule of Findings and Questioned Costs that we consider to be a significant deficiency in internal control over financial reporting, and which is listed as listed as **Item 2010-001**. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

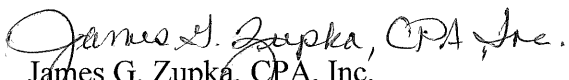
### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Portage County, Ohio's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to the management of Portage County, Ohio, in a separate letter dated June 13, 2011.

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

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

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

June 13, 2011



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

*Certified Public Accountants*

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

*Garfield Hts., Ohio 44125*

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

To the Board of County Commissioners  
Portage County, Ohio

**Compliance**

We have audited Portage County, Ohio's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Portage County, Ohio's major federal programs for the year ended December 31, 2010. Portage County, Ohio's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Portage County, Ohio's management. Our responsibility is to express an opinion on Portage County, Ohio's compliance based on our audit.

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

In our opinion, Portage County, Ohio complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2010.

### **Internal Control Over Compliance**

Management of Portage County, Ohio, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Portage County, Ohio's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Portage County, Ohio's internal control over compliance.

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Portage County, Ohio, as of and for the year ended December 31, 2010, and have issued our report thereon dated June 13, 2011, except for our opinion on the Federal awards expenditure schedule, for which the date is August 9, 2011, wherein we noted that our opinion on the Robinson Memorial Portage County Hospital, a major fund, was based on the report of other auditors. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. The Schedule of Expenditures of Federal Awards is presented for the purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

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

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

August 9, 2011

**PORTAGE COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**

<b>Federal Grantor</b>	CFDA	Pass Through	Disbursements
<i>Pass Through Grantor</i>	Number	Entity Number	
Program Title			
<b><u>U.S. Department of Agriculture</u></b>			
<i>Passed through Ohio Department of Education</i>			
National School Lunch Program - MRDD	10.555	not available	\$ 9,380
<i>Passed through Ohio Department of Jobs and Family Services</i>			
<b><u>Food Stamp Cluster-Supplemental Nutrition Assistance Program</u></b>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Administrative Costs)			
Food Stamp Employment & Training Participation Allowance	10.561	G-89-20-1133/G-1011-11-5101	5,921
Food Stamp Employment & Training	10.561	G-89-20-1133/G-1011-11-5101	6,678
Food Assistance Accuracy Incentive	10.561	G-89-20-1133/G-1011-11-5101	48,759
Food Assistance Admin 10	10.561	G-89-20-1133/G-1011-11-5101	583,140
Food Assistance Admin 11	10.561	G-89-20-1133/G-1011-11-5101	146,982
Department of Defense - SNAP	10.561	946.133	154,653
ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Administrative Costs)			
Food Assistance Stimulus - ARRA	10.561	G-89-20-1133/G-1011-11-5101	41,006
<i>Total Food Stamp Cluster-Supplemental Nutrition Assistance Program</i>			<u>987,139</u>
<i>Pass through Ohio Department of Aging</i>			
Senior Farmers Market Nutrition Program			
Farmers Market Senior Nutrition	10.576	not available	19,470
<i>Passed through Ohio Department of Health</i>			
Special Supplemental Nutrition Program for Women, Infants, and Children			
Supplemental Food Program for WIC	10.557	6710041WA0411	214,853
Supplemental Food Program for WIC	10.557	6710041WA0310	851,537
<i>Total CFDA #10.557</i>			<u>1,066,390</u>
<b>Total U.S. Department of Agriculture</b>			<u>2,082,379</u>
<b><u>U.S. Department of Housing and Urban Development</u></b>			
<i>Passed through Ohio Department of Development</i>			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii:			
Housing Grant CDBG	14.228	B-C-08-1CJ-1	10,177
County Formula Grant	14.228	B-F-08-062-1	21,521
County Formula Grant	14.228	B-F-09-1CJ-1	132,937
County Formula Grant	14,228	B-F-10-1CJ-1	8,000
Neighborhood Stabilization Program (HERA)	14.228	B-Z-08-1CJ-1	735,738
<i>Total CFDA #14.228</i>			<u>908,373</u>
Home Investment Partnerships Program			
CHIP HOME (Community Housing)	14.239	B-C-08-1CJ-2	63,092
<b>Total U.S. Department of Housing and Urban Development</b>			<u>971,465</u>

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**PORTAGE COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**  
**(CONTINUED)**

**Federal Grantor**

<i>Pass Through Grantor</i> Program Title	CFDA Number	Pass Through Entity Number	Disbursements
<b>U.S. Department of Justice</b>			
<i>Passed through Ohio Governor's Office of Criminal Justice Services</i>			
Crime Victim Assistance			
Victims of Crime Assistance (VOCA)	16.575	10VAGENE122T	98,817
Victims of Crime Assistance (VOCA)	16.575	11VAGENE122T	8,983
<i>Total CFDA #16.575</i>			<u>107,800</u>
Violence Against Women Formula Grants - ARRA			
Violence Against Women Act - Title IV - ARRA	16.588	2007-WF-VA2-8222A	2,546
Violence Against Women Act - Title IV - ARRA	16.588	2009-WF-VA2-8222	48,768
<i>Total CFDA #16.588</i>			<u>51,314</u>
Grants to Encourage Arrest Policies and Enforcement of Protection Orders			
Ohio Advocate Train & Respond (ATR)	16.590	2007-WE-AX-0048	156,603
Edward Byrne Memorial Justice Assistance Grant Program			
JAG/Byrne Neighborhood Patrol Grant	16.592	2007-DJ-BX-1414	11,153
JAG/Byrne Disparate Grant	16.592	2009-DJ-BX-1192	11,173
<i>Total CFDA #16.592</i>			<u>22,326</u>
JAG/Byrne Cruiser Replacement - ARRA	16.803	2009-RA-A02-2286	202,500
JAG/Byrne Courtroom Deputies - ARRA	16.803	2009-RA-A02-2323	37,742
Collaboration Advocates Grant - ARRA	16.803	2009-RA-D01-2184	59,038
<i>Total CFDA #16.803</i>			<u>299,280</u>
Family Community - Place of Peace	16.738	2006-JG-D01-6473A	6,128
Children's Advocacy Center- Local Law Enforcement Block	16.738	2006-JG-D01-6467A	10,001
<i>Total CFDA #16.738</i>			<u>16,129</u>
<b>Total Edward Byrne Memorial Justice Assistance Grant Program</b>			<u>337,735</u>
Congressionally Recommended Awards			
Community Integration and Socialization	16.753	2008-DD-BX-0486	3,583
Community Integration and Socialization	16.753	2010-DD-BX-0375	31,325
<i>Total CFDA #16.753</i>			<u>34,908</u>
<b>Total U.S. Department of Justice</b>			<u>688,360</u>

(Continued)

**PORTAGE COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**  
**(CONTINUED)**

**Federal Grantor**

<i>Pass Through Grantor</i> Program Title	CFDA Number	Pass Through Entity Number	Disbursements
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**U.S. Department of Labor**

*Passed through Ohio Department of Jobs & Family Services:*

Workforce Investment Act (WIA) Cluster

Workforce Investment Act (WIA) 480 Adult	17.258	not available	389,705
Workforce Investment Act - Adult Stimulus- ARRA	17.258	not available	99,148
Workforce Investment Act (WIA) 474 Youth In-School	17.259	not available	474,682
Workforce Investment Act (WIA) - 403 Youth In-School Stimulus - ARRA	17.259	not available	84,370
Workforce Investment Act (WIA) 472 Youth Out-of-School	17.259	not available	40,358
Workforce Investment Act (WIA) - 402 Youth Out-of-School Stimulus - ARRA	17.259	not available	18,651
Workforce Investment Act (WIA) 485 Dislocated Workers	17.260	not available	564,543
Workforce Investment Act (WIA) - 405 Dislocated Workers Stimulus - ARRA	17.260	not available	384,500
Workforce Investment Act (WIA) 450 WLR RR	17.260	not available	79,166

*Total Workforce Investment Cluster*

2,135,123

**Total U.S. Department of Labor**

2,135,123

**U.S. Department of Transportation**

*Passed through Ohio Department of Transportation*

Highway Planning and Construction

LPA Safety Studies - Guardrail ph 3 #22514	20.205	PID 84951	164,108
LPA Safety Studies - 2010 Crash Data/High Hazard #23547	20.205	PID 87063	5,198
Middlebury Road Bridge Replacement #36491	20.205	PID 78013	65,859
Brady Lake Road Bridge Replacement #31287	20.205	PID 78016	681,980
Brady Lake Road Bridge Replacement - ARRA (9A05S)	20.205	PID 78016	1,124,000
POR Tallmadge Rd. Resurface (84962)	20.205	PID 84962	150,186
Prospect Summit Hayes Intersection	20.205	PID 79009	48,215
POR - Cleveland et al Resurface #22496	20.205	PID 84960	362,480
POR - Cableline Rd. Resurface #23323	20.205	PID 85151	5,973

*Total CFDA #20.205*

2,607,999

Interagency Hazardous Materials Public Sector Training  
and Planning Grants

Hazardous Material Emergency Preparedness 10	20.703	HMEP	2,225
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*Passed through Ohio Department of Public Safety*

State and Community Highway Safety

High Visibility Enforcement Overtime	20.600	HVEO-2010-67-00-00301-00	12,924
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**Total U.S. Department of Transportation**

2,623,148

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**PORTAGE COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**  
**(CONTINUED)**

<b>Federal Grantor</b>			
<i>Pass Through Grantor</i>	CFDA	Pass Through	
Program Title	Number	Entity Number	Disbursements
<b><u>U.S. Environmental Protection Agency</u></b>			
<i>Passed through Ohio Environmental Protection Agency</i>			
Ohio State Clean Diesel Program	66.040		48,847
<b>Total U.S. Environmental Protection Agency</b>			<u>48,847</u>
<b><u>U.S. Department of Education</u></b>			
<i>Passed through Ohio Department of Education</i>			
<u>Special Education Cluster</u>			
Special Education Grants to States			
Title VIB Division of Special Education Flow-through	84.027	069773-6B-SF-2010	31,292
Title VIB Division of Special Education Flow-through	84.027	069773-6B-SF-2011	11,116
Special Education Grants to States, Recovery Act			
IDEA Part B - ARRA Grant	84.391	069773-2010	17,600
IDEA Part B - ARRA Grant	84.391	069773-2011	23,148
Special Education Preschool Grants			
Early Childhood Special Education Grant	84.173	069773-2010	8,924
Early Childhood Special Education Grant	84.173	069773-2011	3,284
Special Education Preschool Grants, Recovery Act			
Early Childhood Special Education - ARRA Grant	84.392	069773-2011	240
<b>Total Special Education Cluster</b>			<u>95,604</u>
<i>Passed through Ohio Department of Health</i>			
<u>Early Intervention Services (IDEA) Cluster</u>			
Special Education-Grants for Infants and Families			
Help Me Grow Grant - FY 10	84.181	67-1-003-HG-02-10	23,164
Help Me Grow Grant - FY 11	84.181	67-1-004-EG-02-11	50,316
Special Education-Grants for Infants and Families, Recovery Act			
Help Me Grow Grant - ARRA	84.393	67-1003-1-HA-01-10	51,370
Help Me Grow Grant - ARRA	84.393	67-1003-1-HA-02-11	43,226
<b>Total Early Intervention Services (IDEA) Cluster</b>			<u>168,076</u>
<b>Total U.S. Department of Education</b>			<u>263,680</u>
<b><u>U.S. Election Assistance Commission</u></b>			
<i>Passed through Ohio Department of Aging</i>			
HAVA Title II, 251 Funds	90.401	06-SOS-HHS-67	1,357
<b>Total U.S. Election Assistance Commission</b>			<u>1,357</u>

(Continued)

**PORTAGE COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**  
**(CONTINUED)**

**Federal Grantor**

<i>Pass Through Grantor</i> Program Title	CFDA Number	Pass Through Entity Number	Disbursements
<b>U.S. Department of Health and Human Services</b>			
<i>Passed through Ohio Department of Aging</i>			
Special Programs for the Aging - Title II, Part B - Grants for Supportive Services and Senior Centers Title II-B - Older Americans Act	93.004	not available	<u>2,541</u>
<i>Passed through Ohio Department of Jobs and Family Services</i>			
Child Abuse and Neglect State Grants			
Basic Child Abuse and Neglect	93.669	G-89-20-1133/G-1011-11-5101	<u>2,000</u>
Promoting Safe and Stable Families			
Caseworker Visits 10	93.556	G-89-20-1133/G-1011-11-5101	4,191
Caseworker Visits 11	93.556	G-89-20-1133/G-1011-11-5101	1,616
Caseworker Visits Admin 10	93.556	G-89-20-1133/G-1011-11-5101	466
Caseworker Visits Admin 11	93.556	G-89-20-1133/G-1011-11-5101	179
ESSA/Family Reunification Operating 10	93.556	G-89-20-1133/G-1011-11-5101	4,304
ESSA/Family Reunification Operating 11	93.556	G-89-20-1133/G-1011-11-5101	1,467
ESSA/Family Reunification 10	93.556	G-89-20-1133/G-1011-11-5101	3,013
ESSA/Family Reunification 11	93.556	G-89-20-1133/G-1011-11-5101	526
ESSA/Family Preservation 10	93.556	G-89-20-1133/G-1011-11-5101	5,903
ESSA/Family Preservation 11	93.556	G-89-20-1133/G-1011-11-5101	2,519
ESSA/Family Preservation Operating 10	93.556	G-89-20-1133/G-1011-11-5101	5,068
ESSA/Family Preservation Operating 11	93.556	G-89-20-1133/G-1011-11-5101	1,674
Post Adoption Special 10	93.556	G-89-20-1133/G-1011-11-5101	17,223
Post Adoption Special 11	93.556	G-89-20-1133/G-1011-11-5101	<u>17,917</u>
<i>Total CFDA #93.556</i>			<u>66,066</u>
Temporary Assistance for Needy Families			
Regular TANF 10	93.558	G-89-20-1133/G-1011-11-5101	1,125,857
Regular TANF 11	93.558	G-89-20-1133/G-1011-11-5101	404,406
TANF ADC Collections 09	93.558	G-89-20-1133/G-1011-11-5101	(10,212)
TANF ADC Collections 10	93.558	G-89-20-1133/G-1011-11-5101	(9,791)
TANF Earnings from Collections/Incentive	93.558	G-89-20-1133/G-1011-11-5101	2,527
Title XX - TANF Transfer 10	93.558	G-89-20-1133/G-1011-11-5101	431,296
Title XX - TANF Transfer 11	93.558	G-89-20-1133/G-1011-11-5101	184,333
TANF Admin 10	93.558	G-89-20-1133/G-1011-11-5101	1,073,944
TANF Admin 11	93.558	G-89-20-1133/G-1011-11-5101	100,214
Child Care Services	93.558	G-89-20-1133/G-1011-11-5101	<u>527,791</u>
<i>Total CFDA #93.558</i>			<u>3,830,365</u>
Child Support Enforcement			
Federal Child Support	93.563	G-89-20-1133/G-1011-11-5101	1,034,718
CSEA Incentives - ARRA 10	93.563	G-89-20-1133/G-1011-11-5101	(180,934)
CSEA Incentives - ARRA 11	93.563	G-89-20-1133/G-1011-11-5101	<u>731,710</u>
<i>Total CFDA #93.563</i>			<u>1,585,494</u>
Navigator Grant	93.605	9A605	<u>37,831</u>

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**PORTAGE COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**  
**(CONTINUED)**

**Federal Grantor**

<i>Pass Through Grantor</i> Program Title	CFDA Number	Pass Through Entity Number	Disbursements
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**U.S. Department of Health and Human Services (Continued)**

*Passed through Ohio Department of Jobs and Family Services (Continued)*

Child Care Cluster

Child Care and Development Block Grant			
Quality Child Care 10	93.575	G-89-20-1133/G-1011-11-5101	12,989
Quality Child Care 11	93.575	G-89-20-1133/G-1011-11-5101	1,415
Child Care Mandatory and Matching Funds of the Child Care and Development Fund			
Child Care Admin 10	93.596	G-89-20-1133/G-1011-11-5101	14,756
Child Care Admin 11	93.596	G-89-20-1133/G-1011-11-5101	36,052
Child Care Non-Admin 10	93.596	G-89-20-1133/G-1011-11-5101	36,582
Child Care Non-Admin 11	93.596	G-89-20-1133/G-1011-11-5101	60,865
Child Care Refunds 10	93.596	G-89-20-1133/G-1011-11-5101	(1,063)
Total Child Care Cluster			<u>161,596</u>

Foster Care Title IV-E

IV-E Contract Services Payment 10	93.658	G-89-20-1133/G-1011-11-5101	(941)
Protect Ohio 10	93.658	G-89-20-1133/G-1011-11-5101	709,920
Protect Ohio 11	93.658	G-89-20-1133/G-1011-11-5101	738,224
IV-E Admin and Training	93.658	G-89-20-1133/G-1011-11-5101	209,529
Foster Care Title IV-E 10 - ARRA	93.658	G-89-20-1133/G-1011-11-5101	115,973
Foster Care Title IV-E 11 - ARRA	93.658	G-89-20-1133/G-1011-11-5101	119,998
<i>Total CFDA #93.658</i>			<u>1,892,703</u>

Adoption Assistance

IV-E Contract Services Payment	93.659	G-89-20-1133/G-1011-11-5101	(941)
Non-Recurring Adoption	93.659	G-89-20-1133/G-1011-11-5101	1,902
IV-E Admin and Training	93.659	G-89-20-1133/G-1011-11-5101	394,680
<i>Total CFDA #93.659</i>			<u>395,641</u>

Child Welfare Services State Grants

Title IV-B 10	93.645	G-89-20-1133/G-1011-11-5101	20,222
Title IV-B Administration 10	93.645	G-89-20-1133/G-1011-11-5101	4,645
Title IV-B Administration 11	93.645	G-89-20-1133/G-1011-11-5101	1,595
<i>Total CFDA #93.645</i>			<u>26,462</u>

Chaffee Foster Care Independence Program

Chaffee Federal Allocation 10	93.674	G-89-20-1133/G-1011-11-5101	30,811
Chaffee Federal Allocation 1	93.674	G-89-20-1133/G-1011-11-5101	13,427
<i>Total CFDA #93.674</i>			<u>44,238</u>

Money Follows the Person Rebalancing Demonstration

Ohio Home Choice	93.791	not available	4,000
			<u>(Continued)</u>

**PORTAGE COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**  
**(CONTINUED)**

**Federal Grantor**

<i>Pass Through Grantor</i> Program Title	CFDA Number	Pass Through Entity Number	Disbursements
--	----------------	-------------------------------	---------------

**U.S. Department of Health and Human Services (Continued)**

*Passed through Ohio Department of Jobs and Family Services (Continued)*

Social Services Block Grant (Title XX) 10	93.667	G-89-20-1133/G-1011-11-5101	333,579
Social Services Block Grant (Title XX) 11	93.667	G-89-20-1133/G-1011-11-5101	21,883

*Passed through Ohio Department of Mental Health*

Social Services Block Grant Title XX FY 10	93.667	MH-36-FY10	65,531
Title XX FY 11	93.667	MH-36-FY11	39,046

*Passed through Ohio Department of Developmental Disabilities*

Social Services Block Grant Title XX CFDA Block Grant Est <i>Total CFDA #93.667</i>	93.667	not available	<u>84,831</u> <u>544,870</u>
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State Children's Insurance Program Title XIX SCHIP	93.767	not available	<u>4,677</u>
---	--------	---------------	--------------

**Medicaid Cluster**

*Passed through Ohio Department of Developmental Disabilities*

Medical Assistance Program			
Medicaid Admin Claiming	93.778	not available	75,484
Non-Medical Transportation	93.778	not available	570,744
Adult Day Support	93.778	not available	1,360,660
Targeted Case Management	93.778	not available	331,250
Medical Assistance Program - ARRA	93.778	not available	83,404
Adult Day Support - ARRA	93.778	not available	213,178
Targeted Case Management - ARRA	93.778	not available	52,770

*Passed through Ohio Department of Jobs and Family Services*

Medical Assistance Program			
Medicaid Admin 10	93.778	G-89-20-1133/G-1011-11-5101	286,397
Medicaid Admin 11	93.778	G-89-20-1133/G-1011-11-5101	86,950
Medicaid NET 10	93.778	G-89-20-1133/G-1011-11-5101	152,182
Medicaid NET 11	93.778	G-89-20-1133/G-1011-11-5101	45,044
Medicaid Refunds/Collections 08	93.778	G-89-20-1133/G-1011-11-5101	(21,110)
Medicaid Refunds/Collections 10	93.778	G-89-20-1133/G-1011-11-5101	(84,220)
Medicaid Child Welfare Related 10	93.778	G-89-20-1133/G-1011-11-5101	1,412

*Passed through Ohio Department of Alcohol and Drug Addition Services*

Medical Assistance Program			
Expanded Medicaid Program	93.778	MC-36	4,154,726
Alcohol and Drug Medical	93.778	not available	388,830
Medical Assistance Program - ARRA			
Expanded Medicaid Program - ARRA	93.778	not available	593,640
Alcohol and Drug Medicaid - ARRA	93.778	not available	<u>61,183</u>

Total Medicaid Cluster			<u>8,352,524</u> (Continued)
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**PORTAGE COUNTY, OHIO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**  
**(CONTINUED)**

<b>Federal Grantor</b>			
<i>Pass Through Grantor</i>	CFDA	Pass Through	
Program Title	Number	Entity Number	Disbursements
<b><u>U.S. Department of Health and Human Services</u></b> (Continued)			
<i>Passed through Alcohol and Drug Addiction Services</i> (Continued)			
Block Grants for Prevention and Treatment of Substance Abuse			
SAPT Alc/Drug Block Grant-FY 10/Treatment	93.959	SAPT PERCAPBG67	191,526
SAPT Alc/Drug Block Grant-FY 10/Prevention	93.959	SAPT PERCAPBG67	57,935
SAPT Alc/Drug Block Grant-FY 11/Treatment	93.959	SAPT PERCAPBG67	82,813
SAPT Alc/Drug Block Grant-FY 11/Prevention	93.959	SAPT PERCAPBG67	53,347
Women's Spec. Services Grant-FY 10/Treatment	93.959	67-67583-02-W-T-10-8965	142,801
Women's Spec. Services Grant-FY 10/Treatment	93.959	67-67583-02-W-T-11-8965	33,555
Women's Spec. Services Grant-FY 11/Treatment	93.959	67-67583-02-W-T-10-8965	98,811
Women's Spec. Services Grant-FY 11/Prevention	93.959	67-67583-02-W-T-11-8965	23,740
<i>Total CFDA #93.959</i>			<u>684,528</u>
 <i>Passed through Ohio Department of Mental Health</i>			
Block Grants for Community Mental Health Services			
Children's Block Grant Child/Core-FY 10	93.958	not available	34,567
Children's Block Grant Child/Core-FY 11	93.958	not available	8,050
Community Plan Grant-FY 10	93.958	not available	40,524
Community Plan Grant-FY 11	93.958	not available	24,815
<i>Total CFDA #93.958</i>			<u>107,956</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>17,743,492</u>
 <b><u>U.S. Department of Homeland Security</u></b>			
<i>Passed through Ohio Emergency Management Agency</i>			
<u>Homeland Security Cluster</u>			
Emergency Management Performance Grants			
EMPG Grant	97.042	2010-EP-00-0003	86,900
Homeland Security Grant Program			
State Homeland Security Program FY 07	97.067	2007-GE-T7-0030	191
State Homeland Security Program FY 08	97.067	2008-GE-T8-0025	53,632
SHSP USAR Training Funds FY 08	97.067	2008-GE-T8-0025	14,777
<i>Total Homeland Security Cluster</i>			<u>155,500</u>
<b>Total U.S. Department of Homeland Security</b>			<u>155,500</u>
 <b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$ 26,713,351</u>

**PORTAGE COUNTY, OHIO**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**

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**NOTE 1: SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE 2: SUBRECIPIENTS**

The County passes certain federal awards received from the U.S. Department of Housing Development and the U.S. Department of Health and Human Services to other governments or not-for-profit agencies (subrecipients). As Note 1 describes, the County reports expenditures of federal awards to subrecipients when paid in cash..

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

**NOTE 3: COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS**

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

These loans are collateralized by mortgages on the property and by liens recorded with the County. At December 31, 2010, the gross amount of loans outstanding under this program was \$5,712,213.

**NOTE 4: MATCHING REQUIREMENTS**

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

**PORTAGE COUNTY, OHIO**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**  
**(CONTINUED)**

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

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

**NOTE 6: ADJUSTMENT TO 2009 FEDERAL SCHEDULE**

The Ohio Department of Jobs and Family Services (ODJFS) sub-awarded to Portage County, Federal funding from the U.S. Department of Health and Human Services. Although these programs were administered at the County level, in July 2010, ODJFS adjusted some of the County's child care expenditures to align them with available funding sources. ODJFS' adjustments were retroactive to the beginning of the grant period (October 1, 2009). Therefore, these July 2010 adjustments affect 2009 calendar-year program expenditures previously reported as follows:

<u>Child Care Cluster</u>	<u>Federal CFDA Number</u>	<u>Pass Through #</u>	<u>2009 Federal Expenditures Reported</u>	<u>July 2010 Adjustment</u>	<u>Adjusted 2009 Federal Expenditures Reported</u>
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-89-20-1133/ G-1011-11-5101	\$ 1,527,103	\$ (823,614)	\$ 703,489
Child Care Services - Temporary Assistance for Needy Families	93.558	G-89-20-1133/ G-1011-11-5101	\$ 5,321,437	\$ (527,791)	\$ 4,793,646

**PORTAGE COUNTY, OHIO  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
OMB CIRCULAR A-133 & §.505  
DECEMBER 31, 2010**

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

2010(i)	Type of Financial Statement Opinion	Unqualified
2010(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
2010(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	Yes
2010(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
2010(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
2010(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
2010(v)	Type of Major Programs' Compliance Opinions	Unqualified
2010(vi)	Are there any audit findings under .510?	No
2010(vii)	Major Programs (list):	
	Workforce Investment Act Cluster - CFDA #17. 258, 17.259, and 17.260	
	ARRA - Workforce Investment Act Cluster - CFDA #17.258, 17.259, and 17.260	
	Highway Planning and Construction - CFDA #20.205	
	ARRA - Highway Planning and Construction - CFDA #20.205	
	Early Intervention Services Cluster - Help Me Grow Grant - CFDA #84.181	
	ARRA - Early Intervention Services Cluster - Help Me Grow Grant - CFDA #84.393	
	Temporary Assistance for Needy Families - CFDA #93.558	
	ARRA - Child Support Enforcement - CSEA Incentives - CFDA #93.563	
	Medicaid Cluster - Medical Assistance Program (Title XIX) - CFDA #93.778	
	ARRA - Medicaid Cluster - Medical Assistance Program (Title XIX) - CFDA #93.778	
2010(viii)	Dollar Threshold: A/B Programs	Type A: \$ 801,401 Type B: All Others
2010(ix)	Low Risk Auditee?	No

**PORTAGE COUNTY, OHIO**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**OMB CIRCULAR A-133 & §.505**  
**DECEMBER 31, 2010**  
**(CONTINUED)**

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

**Item No. 2010-001 - Significant Deficiency - Restatement of Prior Period Balances**

Statement of Condition/Criteria

Financial reporting is essential to ensure that the information provided to the readers of the financial statements is complete and accurate.

The County changed its method of calculating sales tax receivable to better reflect when taxable sales are made, and the Law Library Fund was classified as an agency fund rather than a special revenue fund, both resulting in a prior period adjustment. In addition, the County incorrectly recorded property tax revenue as intergovernmental revenue. This misclassification resulted in an audit adjustment that was subsequently posted by the County. The County's calculation of accrued interest payable contained errors in the number of days to be accrued. This error resulted in an immaterial audit adjustment that was subsequently posted by the County.

Cause/Effect

The Law Library Fund was reclassified from an agency fund to a special revenue fund. The prior year's sales tax receivable calculation resulted in an understatement of the receivable. The revenue posting errors resulted in an overstatement of intergovernmental revenue and an understatement of property tax revenue. The calculation error for accrued interest payable resulted in an understatement of interest expense and the related liability.

Recommendation

We recommend that the County implement controls and procedures related to financial reporting that will enable management to identify, prevent, detect and correct potential misstatements in the financial statements and footnotes.

County's Response

All of the adjustments above were proposed and corrected at the working paper level prior to the financial statements being compiled. The Law Library Fund reclassification was made due to the elimination of the Law Library Association (LLA) pursuant HB 420 of the 127<sup>th</sup> General Assembly and Auditor of State Bulletin 2009-009 and establishes a Law Library Resources Fund (LLRF) as a special revenue fund of the County and the Bulletin directs all remaining balances in the LLA be transferred to the LLRF on or before January 1, 2010. None of these adjustments had a significant impact on the operating statement and all of them are insignificant to a user of the financial statements.

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None.

**PORTAGE COUNTY, OHIO  
STATUS OF PRIOR FINDINGS AND RECOMMENDATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2010**

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	<u>Finding Summary</u>	<u>Corrected</u>	<u>Explanation</u>
2009-001	The Portage County Department of Jobs and Family Services paid \$78,722 in audit fees directly related to WIA. These fees were subsequently allocated to other Federally funded programs.	Yes	Fully Corrected.

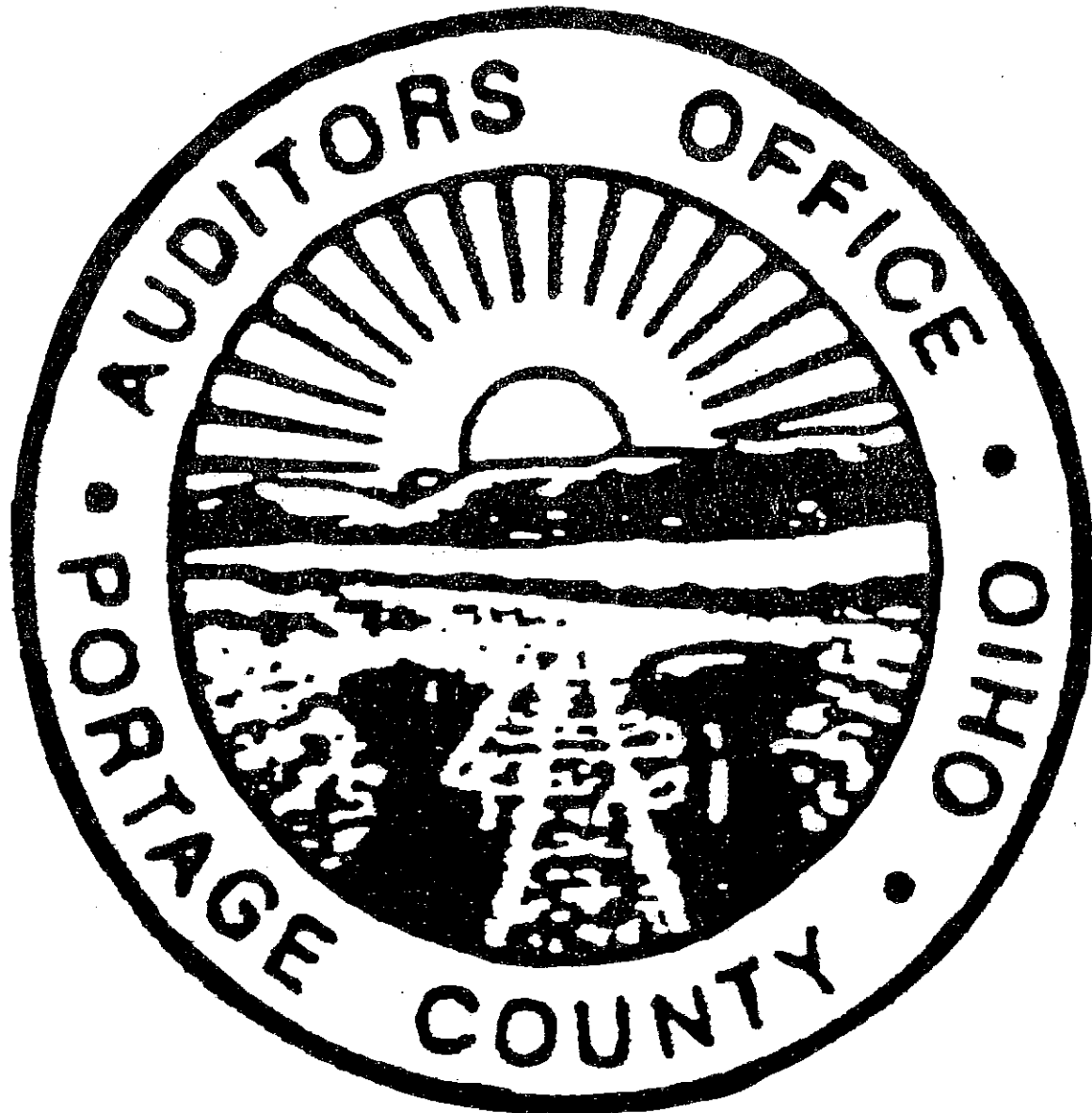
Management letter recommendations have been corrected, repeated, or procedures instituted to prevent occurrences in this audit period.



Comprehensive Annual Financial Report

For the Year Ended December 31, 2010

Portage County, Ohio





# Introductory Section



# **Portage County, Ohio**

## **Comprehensive Annual Financial Report**

**For the Year Ended December 31, 2010**

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

**Janet Esposito, Auditor**

**Portage County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2010*  
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# PORTAGE COUNTY AUDITOR

**Janet Esposito**

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

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June 13, 2011

To the Citizens of Portage County

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

Portage County Treasurer  
Honorable Steve P. Shanafelt

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

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

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

For the year 2010, the County was audited by James G. Zupka, CPA Inc. Their unqualified opinion is included in the financial section of this report.

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

## ***Reporting Entity***

The General Assembly created Portage County on June 9, 1808. Located in Northeast Ohio approximately 30 miles south of Cleveland and on the western borders of Trumbull and Mahoning Counties and on the eastern border of Summit County, it covers an area of approximately 504 square miles. The County's 2010 population of 161,419 placed it as the 19<sup>th</sup> most populated of the State's 88 counties. Portage County enjoys the benefits of urbanization while also offering a rural atmosphere and a variety of lifestyles for its inhabitants.

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

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

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

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

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

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

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

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

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

The County is associated with other organizations. These include the County Risk Sharing Authority, Inc. which is a public entity risk pool discussed in Note 25; Portage County Regional Planning Commission, Northeast Ohio Four County Regional Planning and Development Organization, Akron Metropolitan Area Transportation Study, Northeast Ohio Trade and Economic Consortium, Northeast Ohio Community Alternative Program Facility, North East Ohio Network, Neighborhood Development Services, Portage County Family and Children First Council and Geauga, Ashtabula, and Portage Partnership Incorporated which are jointly governed organizations discussed in Note 26; Portage County District Library and Portage County Park District which are related organizations discussed in Note 27; and the Portage Geauga Juvenile Detention and Rehabilitation Center which is a joint venture as discussed in Note 28.

## ***The County Form of Government***

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### ***Local Economy***

In 2010, Portage County experienced yet another exciting year with continued growth throughout the County even though Northeast Ohio has seen an economic slowdown. Portage County's population increased 6.2 percent since the 2000 census. Brimfield Township had the largest increase for 30.3 percent gain. Their population now exceeds all villages and townships in Portage County. Streetsboro City is now the second largest city in Portage County with a 30.2 percent growth.

Continued construction and growth within the County was in particular evident in its Townships. Brimfield Township is an amazing area next to Summit County that continues to grow with new construction. In 2010, the new Cascades Development added a \$3.2 million Kohl's retail store. The Giant Eagle grocery store, located in the City of Streetsboro was remodeled for \$4.8 million. The City of Kent added a Sheetz gas station for \$1.2 million. The Western Corridor of Portage County also has seen major growth.

Local governments throughout the County have also been busy with construction. Garrettsville has constructed a new waste water treatment plant costing \$5.8 million. Suffield Township constructed a new fire station for \$2.5 million. Portage County constructed a water resources maintenance garage for \$1.7 million.

Within the Cities of Streetsboro and Ravenna, Robinson Memorial Hospital completed its construction of new operating room suites expansion and renovation. Improvements totaling \$30.6 million included a new telephone system, energy management project, electronic medical record conversion and routine replacements.

### ***Long-Term Financial Planning***

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

The unreserved, undesignated fund balance in the general fund is 39.76 percent of total general fund revenues. One-time revenues, such as unencumbered and undesignated cash balances that are not supported by continuing revenues are to be used for financing one-time expenditures such as major maintenance projects, capital improvements, debt service and reserves for current year contingencies. In addition, unreserved, undesignated fund balances provide beginning of the year cash flow until current revenues are received.

### ***Relevant Financial Policies***

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

### ***Major Initiatives***

Portage County refinanced \$13.43 million of their debt for a savings of \$1.5 million.

The Dog Warden purchased a new software program to better track adoptions and also reports for other multiple uses and canvassing. The sheriff's department was able to purchase 11 cruisers through the use of grant money received. The county engineer was able to purchase two dump trucks. Developmental disabilities purchased six buses and two vans.

Water Resources did considerable improvements to the County's water and sewer systems. The Brimfield Booster pump station, costing \$482,126, increases water pressure on the link from Ravenna's systems. Streetsboro Truck rehab spent \$1.26 million to replace lines from the 1960s and increase capacity, allowing for future expansions. AC pipe replacements necessary due to the type of asbestos pipe that deteriorates over time in the Ravenna area cost \$211,073.

ITS/GIS - Information Technology Systems/Geographic Information Systems had a very busy year. Aerials were completed for the GIS at no cost to the County. A new server was upgraded for the Financial/Payroll system serving over 250 users. A new property public access site integrated with GIS allows owners of property to calculate new levies. This site also identifies the owner of a lost dog by imputing the license number.

### ***Awards and Acknowledgements***

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Portage County for its comprehensive annual financial report for the year ended December 31, 2009. The Certificate of Achievement is a prestigious national award-recognizing conformance with the highest standards for preparation of state and

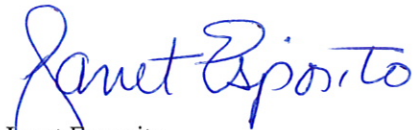
local government financial reports. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized comprehensive annual financial report that satisfied both generally accepted accounting principles and applicable legal requirements. This was the eleventh consecutive year that the government has received this prestigious award.

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

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

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

Sincerely,



Janet Esposito  
Portage County Auditor



**Portage County, Ohio**

*Elected Officials*

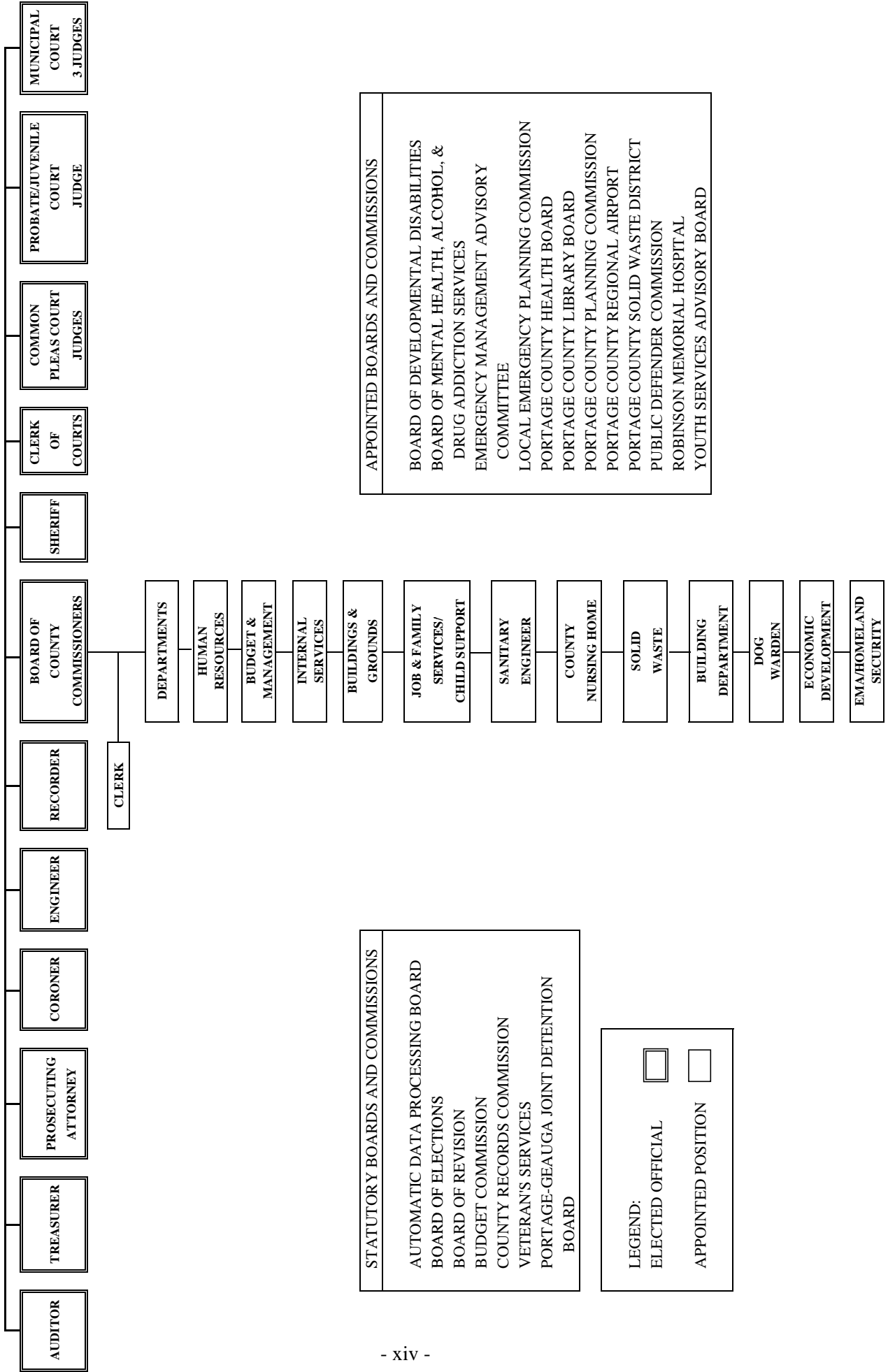
*December 31, 2010*

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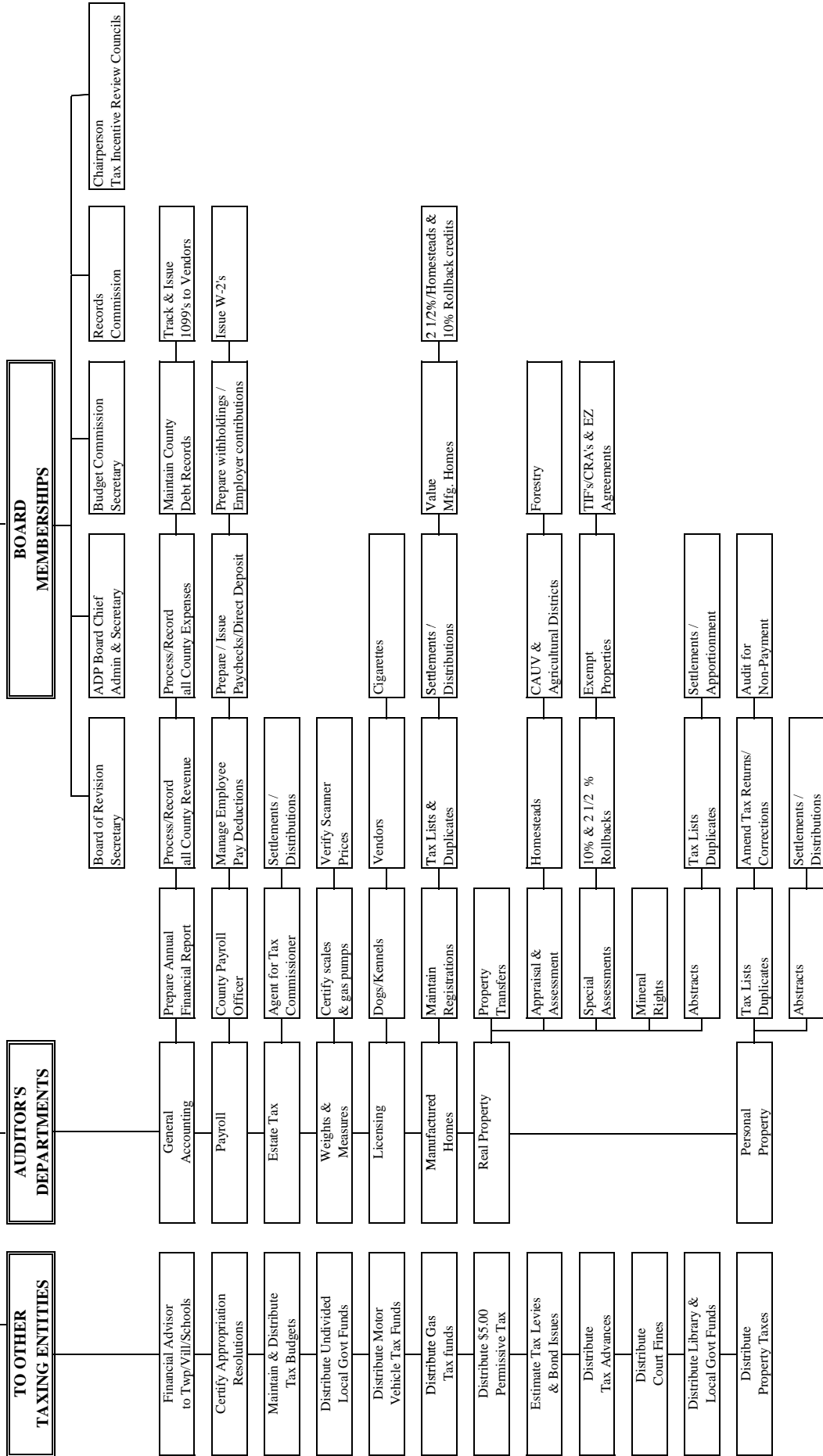
County Auditor	Janet E. Esposito
County Commissioners	Maureen T. Frederick Charles W. Keiper, II Christopher Smeiles
County Coroner	Dr. Rogelio G. Marcial
County Engineer	Michael A. Marozzi, PE, PS
County Prosecutor	Victor V. Vigluicci
County Recorder	Bonnie Howe
County Sheriff	David Doak
County Treasurer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

# PORTAGE COUNTY GOVERNMENT ORGANIZATIONAL CHART

## VOTERS OF PORTAGE COUNTY



# DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR JANET ESPOSITO



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Portage County  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2009

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



A stylized handwritten signature in black ink.

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emer".

Executive Director

# Financial Section



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

*Certified Public Accountants*

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

*Garfield Hts., Ohio 44125*

Member American Institute of Certified Public Accountants

(216) 475 - 6136

Ohio Society of Certified Public Accountants

## INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners  
Portage County, Ohio

The Honorable Dave Yost  
Auditor of State  
State of Ohio

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Portage County, Ohio, as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Portage County, Ohio's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Robinson Memorial Portage County Hospital, a major fund, which represents 65 percent of assets, 59 percent of net assets, and 85 percent of revenues for the business-type activities of Portage County. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Robinson Memorial Portage County Hospital is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of Portage Industries, Inc., the discretely presented component unit, were audited in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provides a reasonable basis for our opinions.

In our opinion, based on our report and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Portage County, Ohio, as of December 31, 2010, and the respective changes in financial position, and cash flows, where applicable, thereof and the respective budgetary comparisons for the General, Mental Health and Recovery Board, Developmental Disabilities, Child Welfare Levy, and Public Assistance funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3, the County restated fund balances of Other Governmental Funds due to reclassification of the Law Library Fund and change in net assets due to a correction in sales tax receivable.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 13, 2011, on our consideration of Portage County, Ohio's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3 through 11 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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



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

June 13, 2011



**Portage County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2010*  
*Unaudited*

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The discussion and analysis of Portage County's financial performance provide an overall review of the County's financial activities for the year ended December 31, 2010. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, the basic financial statements and the notes to the basic financial statements to enhance their understanding of the County's financial performance.

### **Financial Highlights**

Key financial highlights for 2010 are as follows:

- During 2010, the County refinanced \$13.43 million of their debt for a savings of \$1.5 million.
- New software was purchased by the Dog Warden to better track adoptions and also reports for other multiple uses and canvassing. It also identifies the owner of a lost dog by imputing the license number. A server upgrade was also implemented for the finance and payroll system to serve over 250 users. A new access site integrated with geographic information systems allows owners of property to calculate new levies.
- With the 2010 census, the County saw a 6.2 percent increase since 2000. Brimfield Township saw the largest increase with a 30.3 percent gain. It now exceeds all villages and townships in Portage County. The City of Streetsboro also saw a large increase in population with a 30.2 percent increase making it the second largest city in Portage County.
- While Portage County has seen development within its communities, it has not been immune to the economic conditions that have affected the United States. The County actively seeks grants in order to maintain and improve the services the County residents expect while still maintaining the costs of those services.
- During 2010, Robinson Memorial Hospital renewed their affiliation agreement with Summa Health System (Summa) to provide improved quality of and access to health care in the communities served by the Hospital and Summa, expand healthcare services offered in Portage County and surrounding communities and deliver healthcare services more efficiently and cost effectively.
- The operating room suites on the main campus at Robinson Memorial Hospital, located in the Cities of Streetsboro and Ravenna, were completed during 2010 with building and equipment costs totaling \$11.5 million.

### **Using this Comprehensive Annual Financial Report (CAFR)**

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

The Statement of Net Assets and Statement of Activities provide information about the activities of the whole County, presenting both an aggregate view of the County's financial condition and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column.

**Portage County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2010*  
*Unaudited*

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

### *Statement of Net Assets and the Statement of Activities*

While this document contains the large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2010?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all non-fiduciary *assets* and *liabilities* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's *net assets* and changes in those assets. This change in net assets is important because it tells the reader that, for the County as a whole, the *financial position* of the County has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the County's tax base, current property tax laws in Ohio restricting revenue growth, and other factors.

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

**Governmental Activities** – Most of the County's programs and services are reported here including human services, health, public safety, public works and general government. These services are funded primarily by taxes and intergovernmental revenues including federal and state grants and other shared revenues.

**Business-Type Activities** – These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided.

## **Reporting the County's Most Significant Funds**

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

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

Fund financial reports provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the general fund, and the mental health and recovery board, developmental disabilities, child welfare levy and public assistance special revenue funds.

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

**Portage County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2010*  
*Unaudited*

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

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

***Proprietary Funds*** The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses several enterprise funds to account for various operations. The County's major enterprise funds are the nursing home, solid waste recycling center, portage county sewer, portage county water, streetsboro sewer and Robinson Memorial Portage County Hospital funds.

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

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

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

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

### **The County as a Whole**

You may recall that the *Statement of Net Assets* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net assets for 2010 compared to 2009:

**Portage County, Ohio**  
*Management's Discussion and Analysis*  
For the Year Ended December 31, 2010  
Unaudited

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

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
<b>Assets</b>						
Current and Other Assets	\$121.2	\$125.1	\$188.4	\$194.7	\$309.6	\$319.8
Capital Assets, Net	89.6	87.3	229.8	210.4	319.4	297.7
<i>Total Assets</i>	<u>210.8</u>	<u>212.4</u>	<u>418.2</u>	<u>405.1</u>	<u>629.0</u>	<u>617.5</u>
<b>Liabilities</b>						
Current Liabilities	32.0	33.1	47.2	37.8	79.2	70.9
Long-term Liabilities						
Due within one Year	4.4	3.9	11.2	10.2	15.6	14.1
Due in More than one Year	19.9	20.6	116.1	122.4	136.0	143.0
<i>Total Liabilities</i>	<u>56.3</u>	<u>57.6</u>	<u>174.5</u>	<u>170.4</u>	<u>230.8</u>	<u>228.0</u>
<b>Net Assets</b>						
Invested in Capital Assets, Net of Related Debt	73.1	70.3	129.8	116.9	202.9	187.2
Restricted for:						
Capital Projects	4.6	8.0	0.0	0.0	4.6	8.0
Debt Service	1.2	0.9	0.0	0.0	1.2	0.9
General Government	8.4	10.8	0.0	0.0	8.4	10.8
Public Safety	1.6	1.4	0.0	0.0	1.6	1.4
Public Works	9.4	10.0	0.0	0.0	9.4	10.0
Health	32.1	29.8	0.0	0.0	32.1	29.8
Human Services	3.9	6.8	0.0	0.0	3.9	6.8
Portage County Sewer	0.0	0.0	0.1	0.1	0.1	0.1
Streetsboro Sewer	0.0	0.0	1.8	2.0	1.8	2.0
Robinson Memorial Portage County Hospital	0.0	0.0	3.6	3.2	3.6	3.2
Unrestricted	20.2	16.8	108.4	112.5	128.6	129.3
<i>Total Net Assets</i>	<u>\$154.5</u>	<u>\$154.8</u>	<u>\$243.7</u>	<u>\$234.7</u>	<u>\$398.2</u>	<u>\$389.5</u>

The County's overall net assets saw an increase from the prior year. This is a clear indication that with the decline in the economy in previous years, the County continues to be able to provide the services that the County residents expect while maintaining the costs of providing those services.

In order to further understand what makes up the changes in net assets for the current year, the following table gives readers further details regarding the results of activities for 2010 and 2009.

**Portage County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2010*  
*Unaudited*

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

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
<b>Program Revenues</b>						
Charges for Services and Sales	\$18.3	\$18.1	\$173.3	\$164.1	\$191.6	\$182.2
Operating Grants, Contributions and Interest	43.1	36.5	0.9	0.3	44.0	36.8
Capital Grants, Contributions and Assessments	4.5	0.9	0.8	0.3	5.3	1.2
<i>Total Program Revenues</i>	<u>65.9</u>	<u>55.5</u>	<u>175.0</u>	<u>164.7</u>	<u>240.9</u>	<u>220.2</u>
<b>General Revenues</b>						
Property Taxes	25.2	24.6	0.0	0.0	25.2	24.6
Sales Taxes	16.0	16.0	0.0	0.0	16.0	16.0
Grants and Entitlements	4.6	8.0	0.0	0.0	4.6	8.0
Interest	1.6	2.3	2.7	1.1	4.3	3.4
Miscellaneous	1.8	0.5	5.0	4.8	6.8	5.3
<i>Total General Revenues</i>	<u>49.2</u>	<u>51.4</u>	<u>7.7</u>	<u>5.9</u>	<u>56.9</u>	<u>57.3</u>
<i>Total Revenues</i>	<u>115.1</u>	<u>106.9</u>	<u>182.7</u>	<u>170.6</u>	<u>297.8</u>	<u>277.5</u>
<b>Program Expenses</b>						
General Government:						
Legislative and Executive	20.2	16.2	0.0	0.0	20.2	16.2
Judicial	10.4	10.2	0.0	0.0	10.4	10.2
Public Safety	16.6	16.1	0.0	0.0	16.6	16.1
Public Works	9.1	7.3	0.0	0.0	9.1	7.3
Health	34.8	33.4	0.0	0.0	34.8	33.4
Human Services	22.8	25.5	0.0	0.0	22.8	25.5
Interest and Fiscal Charges	1.1	0.8	0.0	0.0	1.1	0.8
Nursing Home	0.0	0.0	6.6	5.9	6.6	5.9
Solid Waste Recycling Center	0.0	0.0	3.6	2.4	3.6	2.4
Portage County Sewer	0.0	0.0	7.1	7.4	7.1	7.4
Portage County Water	0.0	0.0	3.4	2.0	3.4	2.0
Streetboro Sewer	0.0	0.0	3.5	3.0	3.5	3.0
Robinson Memorial Hospital	0.0	0.0	149.3	150.7	149.3	150.7
SCRAM	0.0	0.0	0.1	0.2	0.1	0.2
Storm Water Management	0.0	0.0	0.5	0.2	0.5	0.2
<i>Total Program Expenses</i>	<u>115.0</u>	<u>109.5</u>	<u>174.1</u>	<u>171.8</u>	<u>289.1</u>	<u>281.3</u>
<i>Increase (Decrease) in Net Assets before Transfers</i>	0.1	(2.6)	8.6	(1.2)	8.7	(3.8)
Transfers	(0.4)	0.0	0.4	0.0	0.0	0.0
<i>Change in Net Assets</i>	<u>(0.3)</u>	<u>(2.6)</u>	<u>9.0</u>	<u>(1.2)</u>	<u>8.7</u>	<u>(3.8)</u>
Net Assets Beginning of Year	154.8	157.4	234.7	235.9	389.5	393.3
Net Assets End of Year	<u>\$154.5</u>	<u>\$154.8</u>	<u>\$243.7</u>	<u>\$234.7</u>	<u>\$398.2</u>	<u>\$389.5</u>

**Portage County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2010*  
*Unaudited*

**Governmental Activities**

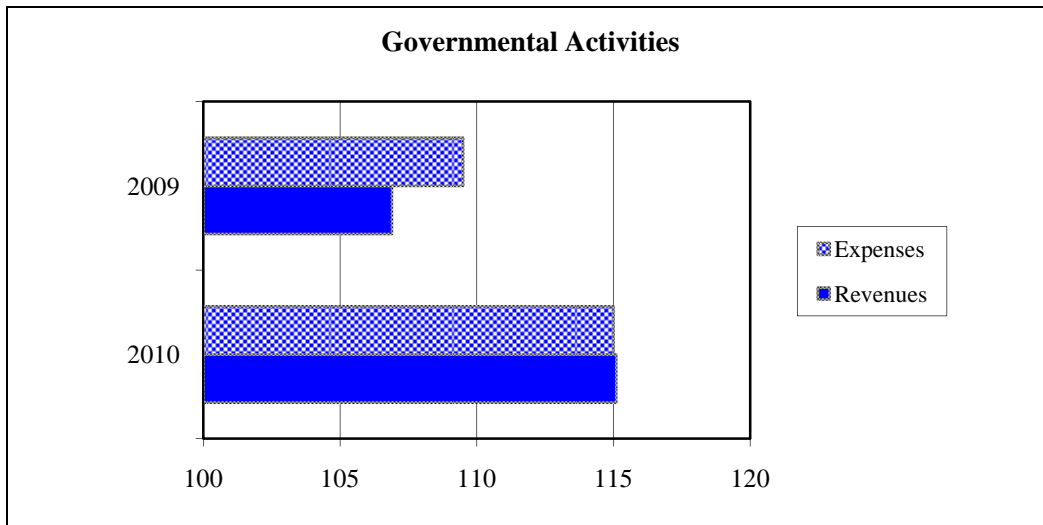
Revenues of governmental activities increased due to, but not limited to, the following:

- The increase in property tax revenue was due to new construction coming on to the tax duplicate. New construction values in the County increased 9.25 percent from 2009 levels.
- The County receiving more in restricted Federal and State grants. The County will continue to actively seek grants in order to provide better services to County residents.
- The hold in sales tax revenue within the County is a result of consumers continuing to spend during the holiday season and the economy making a slow recovery.

The increase in revenues was offset by increases in program expenses of governmental activities. Program expenses of governmental activities increased by 5.17 percent from 2009. This increase is largely due to an increase in general government - legislative and executive expenses as the real estate assessment special revenue fund made a \$4 million distribution back to the subdivisions in 2010. The County was able to complete several major construction projects, including improvements to three bridges and paving of 7.5 miles of road throughout the County.

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

	2010	2009
Revenues	\$115.1	\$106.9
Expenses	115.0	109.5



**Business-Type Activities**

The County's business-type activities are comprised of ten enterprise funds, including the Robinson Memorial Portage County Hospital. In 2010, charges for services continued to be the major revenue source for business-type activities. During 2010, charges for services saw an increase as a result of water and sewer rate increases in order to keep up with EPA requirements as well as in increase in projects funded by the

**Portage County, Ohio**  
*Management's Discussion and Analysis*  
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water and sewer departments. With an increase in charges for services, the County also saw an increase in expenses. This is largely due to an increase in expenses in the solid waste recycling center and water funds from negotiated salary increases and the rise in healthcare.

### **Financial Analysis of the Government's Funds**

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

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

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$69,456,556. \$59,736,534 of this total amount constitutes unreserved fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is reserved to indicate that it is not available for new spending. While the bulk of the governmental fund balances are not reserved in the governmental fund statement, they lead to restricted net assets on the Statement of Net Assets due to their being restricted for use for a particular purpose mandated by the source of the resources such as the State or Federal government or the tax levy.

The general fund had a significant increase in fund balance mainly due to a large increase in permissive sales tax revenue and charges for services from the rebounding economy.

The developmental disabilities fund also saw a large increase in revenues. This increase is largely due to an increase in federal and state grants received during the year as the County continues to seek out additional revenue streams. Expenditures also increased; however, revenues exceeded expenditures, which caused an increase in fund balance.

**Proprietary Funds** Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Water and sewer charges increased due rate increases and an increase in construction projects funded by the water department. The increase in the Robinson Memorial Portage County Hospital's charges for services is due to an increase in inpatients admissions in internal medicine and family practice, cardiovascular, surgery, and OB/GYN.

### **General Fund Budgeting Highlights**

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. During the course of 2010, the County amended its general fund budget numerous times to allow for insignificant amendments. Actual revenues received were \$3,361,222 higher than certification primarily due to conservative estimates in permissive sales tax and charges for services. Actual expenditures were \$1,584,940 less than appropriations due mainly to the diligence of management to keep costs low while still providing the services the County residents expect.

Modifications made from the original budgeted revenues to the final budgeted revenues amounted to \$677,643. This is primarily due to the anticipation of fewer property taxes and charges for services that the County expected to receive. The County also made multiple revisions from the original appropriations to the final appropriations approved by the County commissioners. During the year, adjustments made were mainly done in the public safety and general government-legislative and executive expenditures.

**Portage County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2010*  
*Unaudited*

**Capital Assets and Debt Administration**

*Capital Assets*

During 2010, the County continued to see major improvements and additions to their capital assets. In the sewer department, the largest increase to construction in progress is the construction of a new garage. Public safety purchased 11 police cruisers with grant money received and developmental disabilities was able to purchase six new buses and two vans. The Engineer's Office was able to purchase two new dump trucks while also improving three bridges and 7.5 miles of County roads. Table 3 shows 2010 values compared to 2009.

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

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Land	\$2.2	\$2.2	\$13.3	\$13.3	\$15.5	\$15.5
Construction in Progress	4.6	3.5	20.4	10.5	25.0	14.0
Buildings and Improvements	45.6	46.9	58.0	50.8	103.6	97.7
Furniture and Fixtures	0.0	0.0	1.0	1.0	1.0	1.0
Equipment	4.2	4.8	49.7	45.7	53.9	50.5
Vehicles	3.1	2.6	1.9	2.1	5.0	4.7
Equity in Joint Venture	3.7	3.9	0.0	0.0	3.7	3.9
Infrastructure	26.2	23.4	85.5	87.0	111.7	110.4
<b>Total Capital Assets</b>	<b>\$89.6</b>	<b>\$87.3</b>	<b>\$229.8</b>	<b>\$210.4</b>	<b>\$319.4</b>	<b>\$297.7</b>

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

*Debt*

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

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

	Governmental Activities		Business Type Activities		Total	
	2010	2009	2010	2009	2010	2009
General Obligation Bonds	\$16.6	\$13.0	\$0.0	\$0.0	\$16.6	\$13.0
Special Assessment Bonds	0.9	1.0	0.0	0.0	0.9	1.0
Revenue Bonds	0.0	0.0	24.0	23.1	24.0	23.1
OPWC Loans	0.0	0.0	0.9	1.0	0.9	1.0
OWDA Loans	0.4	0.5	7.1	7.8	7.5	8.3
Intergovernmental Loans	0.0	0.0	7.5	8.0	7.5	8.0
Long-term Notes	0.0	4.2	0.0	1.8	0.0	6.0
Long-term Hospital Debt	0.0	0.0	83.5	87.2	83.5	87.2
Claims Payable	2.1	1.5	0.0	0.0	2.1	1.5
Compensated Absences	4.3	4.3	4.3	3.7	8.6	8.0
<b>Total</b>	<b>\$24.3</b>	<b>\$24.5</b>	<b>\$127.3</b>	<b>\$132.6</b>	<b>\$151.6</b>	<b>\$157.1</b>



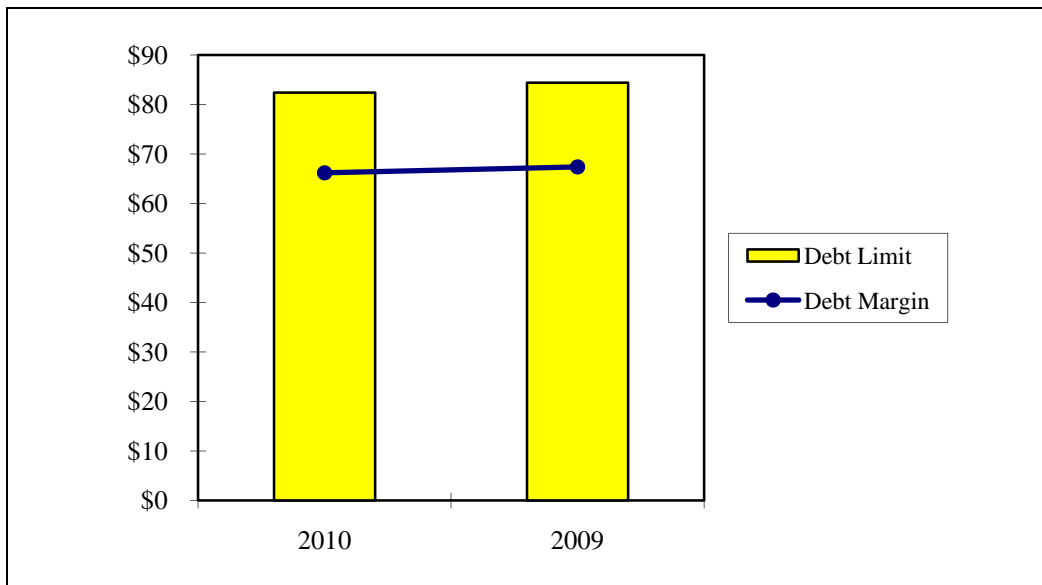
**Portage County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2010*  
*Unaudited*

At December 31, 2010, the County's net change in long-term obligations was a decrease of \$5.5 million. This was largely due to the refunding of previously issued debt as well as continued payments on outstanding debt.

The County maintains an Aa3 credit rating from Moody's Investors Service, Inc. The County's overall legal debt margin decreased to \$66.3 million. This is the additional amount of debt the County could issue. The debt margin decreased \$1.1 million from 2009 to 2010 due to a decrease in property valuations as a direct result of a slowing economy.

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

	2010	2009
Overall Debt Limit	\$82.4	\$84.4
Overall Debt Margin	66.3	67.4



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

**Current Issues**

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

**Contacting the County's Financial Management**

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

**Basic Financial Statements**

**Portage County, Ohio**  
*Statement of Net Assets*  
*December 31, 2010*

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Portage Industries
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$61,762,144	\$23,257,257	\$85,019,401	\$0
Cash and Cash Equivalents				
In Segregated Accounts	246,370	8,149,045	8,395,415	238,305
With Fiscal Agents	7,490,184	0	7,490,184	0
Investments in Segregated Accounts	0	0	0	268,624
Materials and Supplies Inventory	358,380	3,638	362,018	1,768
Accounts Receivable	0	28,018,506	28,018,506	31,041
Internal Balances	2,091,027	(2,091,027)	0	0
Intergovernmental Receivable	10,108,021	1,850,847	11,958,868	0
Prepaid Items	195,774	38	195,812	5,284
Sales Taxes Receivable	4,093,525	0	4,093,525	0
Property Taxes Receivable	27,169,173	0	27,169,173	0
Special Assessments Receivable	1,551,353	0	1,551,353	0
Loans Receivable	6,092,246	0	6,092,246	0
Unamortized Bond Issue Costs	116,204	143,825	260,029	0
Goodwill	0	289,590	289,590	0
Deferred Charges	0	7,327,844	7,327,844	0
Other Assets	0	37,667,000	37,667,000	0
Assets Limited as to Use	0	83,831,000	83,831,000	0
Nondepreciable Capital Assets	6,789,931	33,657,921	40,447,852	0
Depreciable Capital Assets, Net	82,813,392	196,110,086	278,923,478	26,517
<i>Total Assets</i>	<i>210,877,724</i>	<i>418,215,570</i>	<i>629,093,294</i>	<i>571,539</i>
<b>Liabilities</b>				
Accounts Payable	2,739,304	9,737,563	12,476,867	24,785
Accrued Wages	2,214,932	2,254,123	4,469,055	18,019
Contracts Payable	0	465,151	465,151	0
Intergovernmental Payable	937,549	117,702	1,055,251	0
Accrued Hospital Expenses	0	3,080,000	3,080,000	0
Accrued Interest Payable	59,314	128,628	187,942	0
Other Liabilities	0	29,904,000	29,904,000	0
Claims Payable	1,829,243	0	1,829,243	0
Deferred Revenue	24,256,038	0	24,256,038	0
Notes Payable	0	1,550,000	1,550,000	0
Due to Others	0	0	0	6,072
Long-Term Liabilities:				
Due Within One Year	4,365,886	11,185,859	15,551,745	0
Due In More Than One Year	19,946,678	116,124,802	136,071,480	0
<i>Total Liabilities</i>	<i>56,348,944</i>	<i>174,547,828</i>	<i>230,896,772</i>	<i>48,876</i>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	73,085,024	129,794,921	202,879,945	26,517
Restricted for:				
Capital Projects	4,617,063	0	4,617,063	0
Debt Service	1,156,289	0	1,156,289	0
General Government	8,364,972	0	8,364,972	0
Public Safety	1,650,465	0	1,650,465	0
Public Works	9,398,170	0	9,398,170	0
Health	32,152,763	0	32,152,763	0
Human Services	3,914,547	0	3,914,547	0
Portage County Sewer	0	40,112	40,112	0
Streetsboro Sewer	0	1,786,367	1,786,367	0
Robinson Memorial Portage County Hospital	0	3,613,000	3,613,000	0
Unrestricted	20,189,487	108,433,342	128,622,829	496,146
<i>Total Net Assets</i>	<i>\$154,528,780</i>	<i>\$243,667,742</i>	<i>\$398,196,522</i>	<i>\$522,663</i>

See accompanying notes to the basic financial statements

**Portage County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2010

	Program Revenues			
	Expenses	Charges for Services, Sales and Assessments	Operating Grants and Contributions	Capital Grants, Contributions and Assessments
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General Government:				
Legislative and Executive	\$20,223,876	\$7,020,962	\$6,298	\$225,178
Judicial	10,384,799	3,362,582	506	0
Public Safety	16,633,078	4,014,425	1,935,511	0
Public Works	9,109,063	449,310	7,711,818	4,310,334
Health	34,831,584	798,961	19,920,141	0
Human Services	22,847,102	2,699,171	13,559,939	0
Interest and Fiscal Charges	1,087,187	0	0	0
<i>Total Governmental Activities</i>	<u>115,116,689</u>	<u>18,345,411</u>	<u>43,134,213</u>	<u>4,535,512</u>
<b>Business-Type Activities:</b>				
Nursing Home	6,608,943	6,264,291	10,244	0
Solid Waste Recycling Center	3,655,671	3,839,676	0	56,845
Portage County Sewer	7,057,194	7,132,086	0	719,917
Portage County Water	3,381,903	4,637,129	0	85,613
Streetsboro Sewer	3,528,699	4,003,862	0	0
Robinson Memorial Portage County Hospital	149,284,000	146,194,000	871,000	0
Freedom Secondary Railroad	5,525	750	0	0
SCRAM	151,447	189,774	0	0
Electronic Fingerprinting	13,620	19,066	0	0
Storm Water Management	488,442	1,037,339	0	0
<i>Total Business-Type Activities</i>	<u>174,175,444</u>	<u>173,317,973</u>	<u>881,244</u>	<u>862,375</u>
<i>Total - Primary Government</i>	<u>\$289,292,133</u>	<u>\$191,663,384</u>	<u>\$44,015,457</u>	<u>\$5,397,887</u>
<b>Component Unit</b>				
Portage Industries	<u>\$1,611,275</u>	<u>\$832,281</u>	<u>\$774,804</u>	<u>\$0</u>

**General Revenues**

Property Taxes Levied for:

General Purposes

Health - Mental Health and Recovery Board

Health - Developmental Disabilities

Human Services - Child Welfare Levy

Bond Retirement

Sales Tax Levied for General Purposes

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Gain on Sale of Capital Assets

Miscellaneous

*Total General Revenues*

Transfers

*Total General Revenues and Transfers*

Change in Net Assets

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

*Net Assets End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Portage Industries
(\$12,971,438)	\$0	(\$12,971,438)	\$0
(7,021,711)	0	(7,021,711)	0
(10,683,142)	0	(10,683,142)	0
3,362,399	0	3,362,399	0
(14,112,482)	0	(14,112,482)	0
(6,587,992)	0	(6,587,992)	0
(1,087,187)	0	(1,087,187)	0
(49,101,553)	0	(49,101,553)	0
0	(334,408)	(334,408)	0
0	240,850	240,850	0
0	794,809	794,809	0
0	1,340,839	1,340,839	0
0	475,163	475,163	0
0	(2,219,000)	(2,219,000)	0
0	(4,775)	(4,775)	0
0	38,327	38,327	0
0	5,446	5,446	0
0	548,897	548,897	0
0	886,148	886,148	0
(49,101,553)	886,148	(48,215,405)	0
0	0	0	(4,190)
4,639,442	0	4,639,442	0
3,599,777	0	3,599,777	0
13,100,980	0	13,100,980	0
2,471,589	0	2,471,589	0
1,395,310	0	1,395,310	0
16,017,457	0	16,017,457	0
4,564,296	0	4,564,296	0
1,580,211	2,757,204	4,337,415	6,017
0	51	51	0
1,817,774	5,013,285	6,831,059	8,221
49,186,836	7,770,540	56,957,376	14,238
(348,416)	348,416	0	0
48,838,420	8,118,956	56,957,376	14,238
(263,133)	9,005,104	8,741,971	10,048
154,791,913	234,662,638	389,454,551	512,615
\$154,528,780	\$243,667,742	\$398,196,522	\$522,663

**Portage County, Ohio**

*Balance Sheet*

*Governmental Funds*

*December 31, 2010*

	General	Mental Health and Recovery Board	Developmental Disabilities	Child Welfare Levy	Public Assistance
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$5,982,182	\$3,498,107	\$18,858,047	\$2,413,972	\$1,050,316
Cash and Cash Equivalents					
In Segregated Accounts	203,732	0	0	0	0
With Fiscal Agents	0	0	7,490,184	0	0
Materials and Supplies Inventory	98,282	0	22,551	0	12,035
Interfund Receivable	5,206,269	0	0	0	0
Intergovernmental Receivable	2,230,711	1,361,364	805,592	452,258	660,772
Prepaid Items	194,728	420	0	0	626
Sales Taxes Receivable	4,093,525	0	0	0	0
Property Taxes Receivable	5,047,238	3,890,923	14,165,112	2,672,118	0
Special Assessments Receivable	0	0	0	0	0
Loans Receivable	380,033	0	0	0	0
Restricted Assets:					
Equity in Pooled Cash and Cash and Cash Equivalents	489,580	0	0	0	0
<b>Total Assets</b>	<b>\$23,926,280</b>	<b>\$8,750,814</b>	<b>\$41,341,486</b>	<b>\$5,538,348</b>	<b>\$1,723,749</b>
<b>Liabilities</b>					
Accounts Payable	\$343,977	\$1,065,797	\$102,917	\$274,676	\$125,342
Accrued Wages	995,655	18,114	463,423	0	271,226
Intergovernmental Payable	208,781	3,956	72,437	0	56,043
Interfund Payable	655,538	9,331	165,421	1,016	194,720
Deferred Revenue	7,988,565	4,113,666	14,946,606	2,823,683	109,892
<b>Total Liabilities</b>	<b>10,192,516</b>	<b>5,210,864</b>	<b>15,750,804</b>	<b>3,099,375</b>	<b>757,223</b>
<b>Fund Balances</b>					
Reserved for Encumbrances	130,325	175,891	1,052,695	0	0
Reserved for Loans Receivable	380,033	0	0	0	0
Reserved for Unclaimed Monies	489,580	0	0	0	0
Unreserved,					
Undesignated, Reported in:					
General Fund	12,733,826	0	0	0	0
Special Revenue Funds	0	3,364,059	24,537,987	2,438,973	966,526
Debt Service Funds	0	0	0	0	0
Capital Projects Funds	0	0	0	0	0
<b>Total Fund Balances</b>	<b>13,733,764</b>	<b>3,539,950</b>	<b>25,590,682</b>	<b>2,438,973</b>	<b>966,526</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$23,926,280</b>	<b>\$8,750,814</b>	<b>\$41,341,486</b>	<b>\$5,538,348</b>	<b>\$1,723,749</b>

See accompanying notes to the basic financial statements

**Portage County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
Net Assets of Governmental Activities  
December 31, 2010*

Other Governmental Funds	Total Governmental Funds		
		<b>Total Governmental Funds Balances</b>	<b>\$69,456,556</b>
		<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
		Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	89,603,323
\$18,715,398	\$50,518,022		
		Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.	
42,638	246,370	Intergovernmental	5,676,750
0	7,490,184	Special Assessments	1,551,353
182,317	315,185	Charges for Services	4,824
0	5,206,269	Property Taxes	2,913,135
4,597,324	10,108,021	Permissive Sales Tax	<u>1,511,516</u>
0	195,774		
0	4,093,525	<b>Total</b>	<b>11,657,578</b>
1,393,782	27,169,173		
1,551,353	1,551,353	Internal service funds are used by management to charge the costs of insurance and materials and supplies to individual funds. The assets and liabilities of the internal service funds are included in the statement of net assets.	
5,712,213	6,092,246	Net Assets	7,635,500
		Capital Assets	(158,035)
0	489,580	Compensated Absences	56,254
<u>\$32,195,025</u>	<u>\$113,475,702</u>	Claims Payable	2,041,425
		Internal Balances	<u>(1,508,147)</u>
\$462,435	\$2,375,144	<b>Total</b>	<b>8,066,997</b>
442,231	2,190,649	In the statement of activities, bond issuance costs are amortized over the term of the bonds, whereas in governmental funds, a bond issuance expenditure is reported when bonds are issued.	116,204
79,323	420,540		
2,093,171	3,119,197	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(59,314)
5,931,204	35,913,616	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
9,008,364	44,019,146	General Obligation Bonds	(16,631,014)
		Special Assessment Bonds	(922,074)
1,779,285	3,138,196	OWDA Loans	(434,923)
5,712,213	6,092,246	Compensated Absences	(4,283,128)
0	489,580	Claims Payable	<u>(2,041,425)</u>
		<b>Total</b>	<b>(24,312,564)</b>
0	12,733,826		
10,943,512	42,251,057		
593,459	593,459		
4,158,192	4,158,192		
23,186,661	69,456,556		
<u>\$32,195,025</u>	<u>\$113,475,702</u>		
		<i>Net Assets of Governmental Activities</i>	<u><u>\$154,528,780</u></u>

**Portage County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2010*

	General	Mental Health and Recovery Board	Developmental Disabilities	Child Welfare Levy	Public Assistance
<b>Revenues</b>					
Property Taxes	\$4,577,984	\$3,534,034	\$12,862,687	\$2,426,464	\$0
Permissive Sales Tax	15,924,811	0	0	0	0
Intergovernmental	4,439,403	9,775,775	9,369,110	3,541,721	7,605,559
Interest	1,463,594	0	2,330	0	0
Licenses and Permits	6,628	0	0	0	0
Fines and Forfeitures	1,099,109	188,147	0	0	0
Rentals and Royalties	424,197	0	0	0	0
Charges for Services	7,219,233	0	172,881	1,952,002	21,975
Contributions and Donations	1,999	0	5,358	0	0
Special Assessments	0	0	0	0	0
Other	576,791	115,160	1,151	0	80,457
<i>Total Revenues</i>	<u>35,733,749</u>	<u>13,613,116</u>	<u>22,413,517</u>	<u>7,920,187</u>	<u>7,707,991</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	12,449,386	0	0	0	0
Judicial	8,903,185	0	0	0	0
Public Safety	13,083,231	0	0	0	0
Public Works	164,265	0	0	0	0
Health	0	13,095,188	20,051,482	0	0
Human Services	717,379	0	0	9,302,515	8,563,377
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Bond Issuance Costs	0	0	0	0	0
<i>Total Expenditures</i>	<u>35,317,446</u>	<u>13,095,188</u>	<u>20,051,482</u>	<u>9,302,515</u>	<u>8,563,377</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>416,303</u>	<u>517,928</u>	<u>2,362,035</u>	<u>(1,382,328)</u>	<u>(855,386)</u>
<b>Other Financing Sources (Uses)</b>					
Sale of Capital Assets	0	0	0	0	0
General Obligation Bonds Issued	0	0	0	0	0
Special Assessment Bonds Issued	0	0	0	0	0
Premium on Bonds Issued	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Transfers In	842,709	11,602	0	60,462	215,166
Transfers Out	(176,577)	0	(200,000)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>666,132</u>	<u>11,602</u>	<u>(200,000)</u>	<u>60,462</u>	<u>215,166</u>
<i>Net Change in Fund Balances</i>	1,082,435	529,530	2,162,035	(1,321,866)	(640,220)
<i>Fund Balances Beginning of Year - Restated (See Note 3)</i>	<u>12,651,329</u>	<u>3,010,420</u>	<u>23,428,647</u>	<u>3,760,839</u>	<u>1,606,746</u>
<i>Fund Balances End of Year</i>	<u>\$13,733,764</u>	<u>\$3,539,950</u>	<u>\$25,590,682</u>	<u>\$2,438,973</u>	<u>\$966,526</u>

See accompanying notes to the basic financial statements



**Portage County, Ohio**  
*Reconciliation of the Statement of Revenues, Expenditures and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2010*

Other Governmental Funds	Total Governmental Funds		
		<b>Net Change in Fund Balances - Total Governmental Funds</b>	(\$759,488)
		<b>Amounts reported for governmental activities in the statement of activities are different because</b>	
		Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	
\$1,395,310	\$24,796,479	Capital Outlay	6,381,707
0	15,924,811	Depreciation	(3,963,849)
17,937,444	52,669,012	Total	2,417,858
114,287	1,580,211		
460,634	467,262		
712,174	1,999,430		
179,357	603,554		
5,895,775	15,261,866	Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.	(93,595)
29,117	36,474		
169,642	169,642		
1,044,215	1,817,774	Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
27,937,955	115,326,515	Charges for Services	4,824
		Intergovernmental	(496,334)
		Special Assessments	(136,298)
		Property Taxes	410,619
		Permissive Sales Tax	92,646
		Total	(124,543)
6,497,669	18,947,055	Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	11,580,656
877,841	9,781,026		
2,588,904	15,672,135	Other financing sources in governmental funds increase long-term liabilities in the statement of net assets.	
9,010,840	9,175,105	General Obligation Bonds Issued	(4,165,000)
1,871,071	35,017,741	General Obligation Refunding Bonds Issued	(5,850,000)
3,533,213	22,116,484	Special Assessment Refunding Bonds Issued	(301,000)
5,008,028	5,008,028	Premium on Bonds Issued	(208,964)
		Total	(10,524,964)
5,225,957	5,225,957	In the statement of activities, bond issuance costs are amortized over the term of the bonds, whereas in governmental funds a bond issuance expenditure is reported when the bonds are issued.	67,805
729,377	729,377		
67,805	67,805	Some expenses reported in the statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
35,410,705	121,740,713	Accrued Interest on Bonds	(5,241)
		Amortization of Issuance Costs	(8,252)
10,165	10,165	Amortization of Bond Premium	40,922
10,015,000	10,015,000	Amortization of Accounting Loss	(385,239)
301,000	301,000	Total	(357,810)
208,964	208,964	Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
(6,354,699)	(6,354,699)	Compensated Absences	9,713
723,721	1,853,660	Claims Payable	(584,826)
(2,803)	(379,380)	Total	(575,113)
4,901,348	5,654,710	The internal service funds used by management are not reported in the County-wide statement of activities. Governmental fund expenditures and related internal service fund revenue are eliminated. The net revenue (expense) of the internal service funds is allocated among the governmental activities.	
(2,571,402)	(759,488)	Change in Net Assets	(2,606,765)
		Capital Assets	8,112
25,758,063	70,216,044	Compensated Absences	4,016
		Claims Payable	584,826
\$23,186,661	\$69,456,556	Internal Balances	115,872
		Total	(\$1,893,939)
		<b>Change in Net Assets of Governmental Activities</b>	<b>(\$263,133)</b>

**Portage County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$4,754,319	\$4,436,832	\$4,436,834	\$2
Permissive Sales Tax	13,900,000	13,900,000	15,677,926	1,777,926
Intergovernmental	4,086,503	4,121,005	4,380,007	259,002
Interest	2,259,114	2,259,114	2,027,108	(232,006)
Licenses and Permits	9,200	9,200	6,628	(2,572)
Fines and Forfeitures	1,149,000	1,119,000	1,087,661	(31,339)
Rentals and Royalties	464,038	464,038	424,197	(39,841)
Charges for Services	6,629,324	6,219,969	7,336,187	1,116,218
Contributions and Donations	0	0	1,999	1,999
Other	17,825	62,522	574,355	511,833
<i>Total Revenues</i>	<u>33,269,323</u>	<u>32,591,680</u>	<u>35,952,902</u>	<u>3,361,222</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	12,812,973	13,251,101	12,493,194	757,907
Judicial	9,125,801	9,264,828	8,889,464	375,364
Public Safety	13,111,100	13,301,008	13,057,406	243,602
Public Works	180,472	180,472	165,950	14,522
Human Services	884,436	917,815	724,270	193,545
<i>Total Expenditures</i>	<u>36,114,782</u>	<u>36,915,224</u>	<u>35,330,284</u>	<u>1,584,940</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,845,459)</u>	<u>(4,323,544)</u>	<u>622,618</u>	<u>4,946,162</u>
<b>Other Financing Sources (Uses)</b>				
Advances In	345,627	404,247	385,012	(19,235)
Advances Out	0	(47,634)	(47,706)	(72)
Transfers In	0	0	842,709	842,709
Transfers Out	(139,000)	(176,968)	(176,577)	391
<i>Total Other Financing Sources (Uses)</i>	<u>206,627</u>	<u>179,645</u>	<u>1,003,438</u>	<u>823,793</u>
<i>Net Change in Fund Balance</i>	(2,638,832)	(4,143,899)	1,626,056	5,769,955
<i>Fund Balance Beginning of Year</i>	2,539,667	3,964,185	3,964,185	0
Prior Year Encumbrances Appropriated	236,507	236,507	236,507	0
<i>Fund Balance End of Year</i>	<u>\$137,342</u>	<u>\$56,793</u>	<u>\$5,826,748</u>	<u>\$5,769,955</u>

See accompanying notes to the basic financial statements

**Portage County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Mental Health and Recovery Board Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$3,530,599	\$3,425,223	\$3,425,221	(\$2)
Intergovernmental	9,581,818	9,735,378	10,001,776	266,398
Fines and Forfeitures	116,050	115,800	187,669	71,869
Other	12,700	12,700	115,160	102,460
<i>Total Revenues</i>	13,241,167	13,289,101	13,729,826	440,725
<b>Expenditures</b>				
Current:				
Health	14,437,390	15,267,390	13,615,124	1,652,266
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,196,223)	(1,978,289)	114,702	2,092,991
<b>Other Financing Sources</b>				
Transfers In	0	0	11,602	11,602
<i>Net Change in Fund Balance</i>	(1,196,223)	(1,978,289)	126,304	2,104,593
<i>Fund Balance Beginning of Year</i>	2,831,867	2,271,463	2,271,463	0
Prior Year Encumbrances Appropriated	563,544	563,544	563,544	0
<i>Fund Balance End of Year</i>	<u>\$2,199,188</u>	<u>\$856,718</u>	<u>\$2,961,311</u>	<u>\$2,104,593</u>

See accompanying notes to the basic financial statements

**Portage County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Developmental Disabilities Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$12,535,704	\$12,671,993	\$12,466,548	(\$205,445)
Intergovernmental	6,523,864	7,434,101	8,189,048	754,947
Interest	4,500	1,936	2,330	394
Charges for Services	134,806	162,914	172,881	9,967
Contributions and Donations	10,000	5,358	5,358	0
Other	2,000	2,000	1,151	(849)
<i>Total Revenues</i>	19,210,874	20,278,302	20,837,316	559,014
<b>Expenditures</b>				
Current:				
Health	21,795,937	23,232,933	19,736,956	3,495,977
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,585,063)	(2,954,631)	1,100,360	4,054,991
<b>Other Financing Uses</b>				
Transfers Out	(200,000)	(200,000)	(200,000)	0
<i>Net Change in Fund Balance</i>	(2,785,063)	(3,154,631)	900,360	4,054,991
<i>Fund Balance Beginning of Year</i>	10,545,620	15,223,918	15,223,918	0
Prior Year Encumbrances Appropriated	1,228,942	1,228,942	1,228,942	0
<i>Fund Balance End of Year</i>	\$8,989,499	\$13,298,229	\$17,353,220	\$4,054,991

See accompanying notes to the basic financial statements

**Portage County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Child Welfare Levy Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$2,383,195	\$2,351,737	\$2,351,736	(\$1)
Intergovernmental	3,647,750	3,373,892	3,446,285	72,393
Charges for Services	<u>2,463,000</u>	<u>1,953,962</u>	<u>1,952,002</u>	<u>(1,960)</u>
<i>Total Revenues</i>	8,493,945	7,679,591	7,750,023	70,432
<b>Expenditures</b>				
Current:				
Human Services	<u>11,228,700</u>	<u>10,446,624</u>	<u>9,115,900</u>	<u>1,330,724</u>
<i>Excess of Revenues Under Expenditures</i>	(2,734,755)	(2,767,033)	(1,365,877)	1,401,156
<b>Other Financing Sources</b>				
Transfers In	<u>0</u>	<u>0</u>	<u>60,462</u>	<u>60,462</u>
<i>Net Change in Fund Balance</i>	(2,734,755)	(2,767,033)	(1,305,415)	1,461,618
<i>Fund Balance Beginning of Year</i>	<u>2,734,755</u>	<u>3,644,659</u>	<u>3,644,659</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$877,626</u></u>	<u><u>\$2,339,244</u></u>	<u><u>\$1,461,618</u></u>

See accompanying notes to the basic financial statements

**Portage County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Public Assistance Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$12,822,013	\$8,954,784	\$8,765,988	(\$188,796)
Charges for Services	0	21,975	21,975	0
Other	0	1,735	80,457	78,722
<i>Total Revenues</i>	12,822,013	8,978,494	8,868,420	(110,074)
<b>Expenditures</b>				
Current:				
Human Services	12,822,761	9,095,060	8,888,317	206,743
<i>Excess of Revenues Under Expenditures</i>	(748)	(116,566)	(19,897)	96,669
<b>Other Financing Sources</b>				
Transfers In	0	97,986	215,166	117,180
<i>Net Change in Fund Balance</i>	(748)	(18,580)	195,269	213,849
<i>Fund Balance Beginning of Year</i>	481,597	854,299	854,299	0
Prior Year Encumbrances Appropriated	748	748	748	0
<i>Fund Balance End of Year</i>	\$481,597	\$836,467	\$1,050,316	\$213,849

See accompanying notes to the basic financial statements

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**Portage County, Ohio**  
*Statement of Fund Net Assets*  
*Proprietary Funds*  
*December 31, 2010*

	Enterprise			
	Nursing Home	Solid Waste Recycling Center	Portage County Sewer	Portage County Water
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$160,906	\$883,530	\$7,543,866	\$6,318,366
Cash and Cash Equivalents in Segregated Accounts	9,045	0	0	0
Accounts Receivable	0	658,966	2,773,684	423,268
Materials and Supplies Inventory	0	0	1,596	930
Prepaid Items	38	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	5,301	19,067	0
Current Portion of Assets Limited to Use	0	0	0	0
Other Current Assets	0	0	0	0
<i>Total Current Assets</i>	<u>169,989</u>	<u>1,547,797</u>	<u>10,338,213</u>	<u>6,742,564</u>
<i>Noncurrent Assets:</i>				
Restricted Assets:				
Intergovernmental Receivable	0	0	40,112	0
Assets Limited as to Use				
or Restricted (net of Current Portion)	0	0	0	0
Deferred Charges	0	0	7,327,844	0
Goodwill	0	289,590	0	0
Unamortized Bond Issue Costs	75,344	0	10,610	53,938
Other Assets	0	0	0	0
Capital Assets:				
Nondepreciable Capital Assets	0	90,570	3,505,428	3,566,503
Depreciable Capital Assets, Net	8,078,068	2,651,228	47,094,592	15,945,293
<i>Total Noncurrent Assets</i>	<u>8,153,412</u>	<u>3,031,388</u>	<u>57,978,586</u>	<u>19,565,734</u>
<i>Total Assets</i>	<u>\$8,323,401</u>	<u>\$4,579,185</u>	<u>\$68,316,799</u>	<u>\$26,308,298</u>



Funds				
Streetsboro Sewer	Robinson Memorial Portage County Hospital (1)	Other Enterprise Funds	Total	Internal Service
\$7,851,391	\$0	\$499,198	\$23,257,257	\$10,754,542
0	8,140,000	0	8,149,045	0
957,181	22,129,000	1,076,407	28,018,506	0
1,112	0	0	3,638	43,195
0	0	0	38	0
0	0	0	0	1,527,323
0	0	0	24,368	0
0	785,000	0	785,000	0
0	35,208,000	0	35,208,000	0
<u>8,809,684</u>	<u>66,262,000</u>	<u>1,575,605</u>	<u>95,445,852</u>	<u>12,325,060</u>
1,786,367	0	0	1,826,479	0
0	83,046,000	0	83,046,000	0
0	0	0	7,327,844	0
0	0	0	289,590	0
3,933	0	0	143,825	0
0	2,459,000	0	2,459,000	0
1,935,019	24,489,000	71,401	33,657,921	64,070
24,667,103	97,529,000	144,802	196,110,086	93,965
<u>28,392,422</u>	<u>207,523,000</u>	<u>216,203</u>	<u>324,860,745</u>	<u>158,035</u>
<u>\$37,202,106</u>	<u>\$273,785,000</u>	<u>\$1,791,808</u>	<u>\$420,306,597</u>	<u>\$12,483,095</u>

(continued)

**Portage County, Ohio**  
*Statement of Fund Net Assets*  
*Proprietary Funds (continued)*  
*December 31, 2010*

	Nursing Home	Solid Waste Recycling Center	Portage County Sewer	Enterprise Portage County Water
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	\$191,005	\$61,348	\$273,680	\$126,085
Accrued Wages	141,366	84,220	60,561	28,010
Contracts Payable	0	0	370,977	4,715
Intergovernmental Payable	27,352	15,538	55,467	8,619
Interfund Payable	3,291,687	47,814	36,751	17,852
Compensated Absences Payable	96,478	62,413	51,868	23,988
Accrued Expenses	0	0	0	0
Accrued Interest Payable	22,617	1,500	83,039	19,815
Notes Payable	0	300,000	1,250,000	0
Revenue Bonds Payable	272,000	67,836	440,165	675,115
OPWC Loans Payable	0	0	68,951	13,068
OWDA Loans Payable	0	0	134,781	0
Intergovernmental Loans Payable	0	0	513,120	0
Long-term Debt	0	0	0	0
Claims Payable	0	0	0	0
Other Current Liabilities	0	0	0	0
<i>Total Current Liabilities</i>	<u>4,042,505</u>	<u>640,669</u>	<u>3,339,360</u>	<u>917,267</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	50,838	32,106	62,497	28,905
Revenue Bonds Payable	6,785,523	218,669	9,756,250	5,398,816
OPWC Loans Payable	0	0	669,724	0
OWDA Loans Payable	0	0	550,749	0
Intergovernmental Loans Payable	0	0	6,814,724	0
Claims Payable	0	0	0	0
Long-term Debt	0	0	0	0
<i>Total Long-Term Liabilities</i>	<u>6,836,361</u>	<u>250,775</u>	<u>17,853,944</u>	<u>5,427,721</u>
<i>Total Liabilities</i>	<u>10,878,866</u>	<u>891,444</u>	<u>21,193,304</u>	<u>6,344,988</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	1,095,889	2,444,883	37,740,010	13,478,735
Restricted for:				
Portage County Sewer	0	0	40,112	0
Streetsboro Sewer	0	0	0	0
Robinson Memorial Portage County Hospital	0	0	0	0
Unrestricted (Deficit)	<u>(3,651,354)</u>	<u>1,242,858</u>	<u>9,343,373</u>	<u>6,484,575</u>
<i>Total Net Assets (Deficit)</i>	<u>(\$2,555,465)</u>	<u>\$3,687,741</u>	<u>\$47,123,495</u>	<u>\$19,963,310</u>

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

Net assets of business-type activities

(1) Dollars rounded to the nearest thousands

See accompanying notes to the basic financial statements

<u>Funds</u>				
<u>Streetsboro Sewer</u>	<u>Robinson Memorial Portage County Hospital (1)</u>	<u>Other Enterprise Funds</u>	<u>Total</u>	<u>Internal Service</u>
\$117,422	\$8,955,000	\$13,023	\$9,737,563	\$364,160
46,188	1,891,000	2,778	2,254,123	24,283
89,459	0	0	465,151	0
8,363	0	2,363	117,702	517,009
28,454	0	176,616	3,599,174	15,221
39,558	3,847,000	0	4,121,305	33,462
0	3,080,000	0	3,080,000	0
1,657	0	0	128,628	0
0	0	0	1,550,000	0
64,926	0	0	1,520,042	0
24,451	0	0	106,470	0
579,356	0	0	714,137	0
0	0	785	513,905	0
0	4,210,000	0	4,210,000	0
0	0	0	0	2,376,170
0	29,904,000	0	29,904,000	0
<u>999,834</u>	<u>51,887,000</u>	<u>195,565</u>	<u>62,022,200</u>	<u>3,330,305</u>
47,665	0	0	222,011	22,792
390,707	0	0	22,549,965	0
77,010	0	0	746,734	0
5,800,522	0	0	6,351,271	0
0	0	177,097	6,991,821	0
0	0	0	0	1,494,498
0	79,263,000	0	79,263,000	0
<u>6,315,904</u>	<u>79,263,000</u>	<u>177,097</u>	<u>116,124,802</u>	<u>1,517,290</u>
<u>7,315,738</u>	<u>131,150,000</u>	<u>372,662</u>	<u>178,147,002</u>	<u>4,847,595</u>
19,669,083	55,328,000	38,321	129,794,921	158,035
0	0	0	40,112	0
1,786,367	0	0	1,786,367	0
0	3,613,000	0	3,613,000	0
8,430,918	83,694,000	1,380,825	106,925,195	7,477,465
<u>\$29,886,368</u>	<u>\$142,635,000</u>	<u>\$1,419,146</u>	<u>242,159,595</u>	<u>\$7,635,500</u>
			<u>1,508,147</u>	
			<u>\$243,667,742</u>	

**Portage County, Ohio**  
*Statement of Revenues,  
Expenses and Changes in Fund Net Assets  
Proprietary Funds  
For the Year Ended December 31, 2010*

	Enterprise			
	Nursing Home	Solid Waste Recycling Center	Portage County Sewer	Portage County Water
<b>Operating Revenues</b>				
Charges for Services	\$6,264,291	\$3,839,676	\$7,099,569	\$4,637,129
Tap-In Fees	0	0	32,517	0
Other	508	5,136	36,567	33,503
<i>Total Operating Revenues</i>	<u>6,264,799</u>	<u>3,844,812</u>	<u>7,168,653</u>	<u>4,670,632</u>
<b>Operating Expenses</b>				
Personal Services	3,440,774	2,026,036	1,371,277	688,863
Materials and Supplies	462,604	512,740	570,246	562,237
Contractual Services	2,131,574	760,317	2,026,677	710,954
Depreciation and Amortization	242,202	262,904	1,373,965	490,572
Claims	0	0	0	0
Change in Worker's Compensation Estimate	0	0	0	0
Other	10,878	3,839	75,143	1,752
<i>Total Operating Expenses</i>	<u>6,288,032</u>	<u>3,565,836</u>	<u>5,417,308</u>	<u>2,454,378</u>
<i>Operating Income (Loss)</i>	<u>(23,233)</u>	<u>278,976</u>	<u>1,751,345</u>	<u>2,216,254</u>
<b>Non-Operating Revenues (Expenses)</b>				
Interest	0	0	7,949	3,255
Capital Grants	0	56,845	719,917	85,613
Interest and Fiscal Charges	(275,925)	(64,253)	(1,292,509)	(297,769)
Gain on Sale of Capital Assets	0	51	0	0
Loss on Sale of Capital Assets	0	0	(327,713)	(620,204)
Contributions and Donations	10,244	0	0	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(265,681)</u>	<u>(7,357)</u>	<u>(892,356)</u>	<u>(829,105)</u>
<i>Income (Loss) before Transfers</i>	<u>(288,914)</u>	<u>271,619</u>	<u>858,989</u>	<u>1,387,149</u>
Transfers In	149,190	84,306	51,596	23,858
Transfers Out	0	0	0	0
<i>Change in Net Assets</i>	<u>(139,724)</u>	<u>355,925</u>	<u>910,585</u>	<u>1,411,007</u>
<i>Net Assets (Deficit) Beginning of Year</i>	<u>(2,415,741)</u>	<u>3,331,816</u>	<u>46,212,910</u>	<u>18,552,303</u>
<i>Net Assets (Deficit) End of Year</i>	<u>(\$2,555,465)</u>	<u>\$3,687,741</u>	<u>\$47,123,495</u>	<u>\$19,963,310</u>

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

Change in net assets of business-type activities

(1) Dollars rounded to the nearest thousands

See accompanying notes to the basic financial statements

Funds				
Streetsboro Sewer	Robinson Memorial Portage County Hospital (1)	Other Enterprise Funds	Total	Internal Service
\$4,003,862	\$146,194,000	\$1,246,929	\$173,285,456	\$13,255,411
0	0	0	32,517	0
0	4,932,000	5,571	5,013,285	0
<u>4,003,862</u>	<u>151,126,000</u>	<u>1,252,500</u>	<u>178,331,258</u>	<u>13,255,411</u>
1,418,356	78,393,000	66,559	87,404,865	658,489
330,359	35,256,000	135	37,694,321	493,298
460,256	20,790,000	586,725	27,466,503	3,327,321
829,259	11,833,000	4,751	15,036,653	8,112
0	0	0	0	9,288,384
0	0	0	0	286,614
13,796	0	0	105,408	2,239
<u>3,052,026</u>	<u>146,272,000</u>	<u>658,170</u>	<u>167,707,750</u>	<u>14,064,457</u>
<u>951,836</u>	<u>4,854,000</u>	<u>594,330</u>	<u>10,623,508</u>	<u>(809,046)</u>
0	2,746,000	0	2,757,204	0
0	0	0	862,375	0
(236,703)	(3,012,000)	0	(5,179,159)	0
0	0	0	51	24,977
(224,746)	0	0	(1,172,663)	0
0	871,000	0	881,244	0
<u>(461,449)</u>	<u>605,000</u>	<u>0</u>	<u>(1,850,948)</u>	<u>24,977</u>
490,387	5,459,000	594,330	8,772,560	(784,069)
36,784	0	2,682	348,416	53,190
0	0	0	0	(1,875,886)
527,171	5,459,000	597,012	9,120,976	(2,606,765)
<u>29,359,197</u>	<u>137,176,000</u>	<u>822,134</u>		<u>10,242,265</u>
<u>\$29,886,368</u>	<u>\$142,635,000</u>	<u>\$1,419,146</u>		<u>\$7,635,500</u>
			<u>(115,872)</u>	
			<u>\$9,005,104</u>	

**Portage County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2010

	Enterprise			
	Nursing Home	Solid Waste Recycling Center	Portage County Sewer	Portage County Water
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$6,264,291	\$3,675,972	\$7,135,432	\$4,598,123
Cash Received from Interfund Services Provided	0	0	0	0
Tap In Fees	0	0	32,517	0
Other Cash Receipts	508	5,136	11,837	33,503
Cash Payments to Employees for Services	(3,412,415)	(2,047,726)	(1,399,918)	(698,571)
Cash Payments for Goods and Services	(2,476,572)	(1,250,528)	(2,454,401)	(1,281,077)
Cash Payments for Claims	0	0	0	0
Other Cash Payments	(10,878)	(3,839)	(121,459)	(1,752)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>364,934</u>	<u>379,015</u>	<u>3,204,008</u>	<u>2,650,226</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Gifts, Grants and Bequests Received	10,244	0	0	0
Advances Out	0	0	0	0
Transfers In	149,190	84,306	51,596	23,858
Transfers Out	0	0	0	0
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>159,434</u>	<u>84,306</u>	<u>51,596</u>	<u>23,858</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Proceeds from Sale of Revenue Bonds	6,937,000	0	1,000,000	1,877,000
Revenue Bonds Premium Issued	235,666	0	16,137	11,618
Proceeds from Sale of Notes	0	300,000	1,250,000	0
Proceeds from OPWC Loans	0	0	45,613	0
Bond Issuance Costs	(76,469)	0	(5,237)	(3,770)
Payment to Refunded Bond Escrow Agent	(7,166,680)	0	(491,085)	(352,986)
Principal Paid on Revenue Bonds	(225,000)	(66,239)	(404,614)	(608,878)
Interest Paid on Revenue Bonds	(184,140)	(60,973)	(407,567)	(196,034)
Principal Paid on OWDA Loans	0	0	(129,444)	0
Interest Paid on OWDA Loans	0	0	(31,005)	0
Principal Paid on OPWC Loans	0	0	(68,951)	(13,068)
Principal Paid on ORDC Loans	0	(16,366)	0	0
Interest Paid on ORDC Loans	0	(128)	0	0
Principal Paid on Notes	0	(400,000)	0	(1,550,000)
Interest Paid on Notes	0	(4,105)	0	(23,185)
Principal Paid on Intergovernmental Loans	0	0	(491,503)	0
Interest Paid on Intergovernmental Loans	0	0	(324,819)	0
Capital Grants	0	51,544	700,850	85,613
Proceeds from Sale of Capital Assets	0	1,743	0	0
Payments for Capital Acquisitions	0	(30,882)	(2,104,172)	(1,674,360)
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(\$479,623)</u>	<u>(\$225,406)</u>	<u>(\$1,445,797)</u>	<u>(\$2,448,050)</u>

Funds				
Streetsboro Sewer	Robinson Memorial Portage County Hospital (1)	Other Enterprise Funds	Total	Internal Service
\$4,073,000	\$140,123,000	\$904,990	\$166,774,808	\$0
0	0	0	0	13,155,673
0	0	0	32,517	0
0	4,932,000	5,571	4,988,555	0
(1,088,689)	(77,979,000)	(65,986)	(86,692,305)	(656,574)
(758,180)	(54,518,000)	(591,376)	(63,330,134)	(4,181,793)
0	0	0	0	(8,438,727)
(13,796)	0	0	(151,724)	(2,239)
2,212,335	12,558,000	253,199	21,621,717	(123,660)
0	871,000	0	881,244	0
0	0	(50,000)	(50,000)	(25,000)
36,784	0	2,682	348,416	53,190
0	0	0	0	(1,875,886)
36,784	871,000	(47,318)	1,179,660	(1,847,696)
0	7,710,000	0	17,524,000	0
0	0	0	263,421	0
0	0	0	1,550,000	0
0	0	0	45,613	0
0	0	0	(85,476)	0
0	0	0	(8,010,751)	0
(62,722)	(11,647,000)	0	(13,014,453)	0
(22,740)	(3,061,000)	0	(3,932,454)	0
(563,071)	0	0	(692,515)	0
(193,034)	0	0	(224,039)	0
(24,451)	0	0	(106,470)	0
0	0	0	(16,366)	0
0	0	0	(128)	0
0	0	0	(1,950,000)	0
0	0	0	(27,290)	0
0	0	(16,998)	(508,501)	0
0	0	0	(324,819)	0
0	0	0	838,007	0
0	0	0	1,743	24,977
(1,482,000)	(24,050,000)	0	(29,341,414)	0
(\$2,348,018)	(\$31,048,000)	(\$16,998)	(\$38,011,892)	\$24,977

(continued)

**Portage County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
*For the Year Ended December 31, 2010*

	Enterprise			
	Nursing Home	Solid Waste Recycling Center	Portage County Sewer	Portage County Water
<b>Cash Flows from Investing Activities</b>				
Purchases of Investments	\$0	\$0	\$0	\$0
Sale of Investments	0	0	0	0
Interest on Investments	0	0	7,949	3,255
Change in assets limited as to use	0	0	0	0
<i>Net Cash Provided by (Used for) Investing Activities</i>	0	0	7,949	3,255
<i>Net Increase (Decrease) in Cash and Cash Equivalent</i>	44,745	237,915	1,817,756	229,289
<i>Cash and Cash Equivalents Beginning of Year</i>	125,206	645,615	5,726,110	6,089,077
<i>Cash and Cash Equivalents End of Year</i>	<u>\$169,951</u>	<u>\$883,530</u>	<u>\$7,543,866</u>	<u>\$6,318,366</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>				
Operating Income (Loss)	(\$23,233)	\$278,976	\$1,751,345	\$2,216,254
Adjustments:				
Depreciation and Amortization	242,202	262,904	1,373,965	490,572
Provision for Doubtful Accounts	0	0	0	0
(Increase) Decrease in Assets:				
Accounts Receivable	0	(163,704)	5,092	(39,006)
Intergovernmental Receivable	0	0	8,612	0
Materials and Supplies Inventory	6,931	13,950	23,446	10,907
Interfund Receivable	0	0	0	0
Prepaid Items	1	0	0	0
Other Current Assets	0	0	0	0
Other Assets	0	0	0	0
Increase (Decrease) in Liabilities:				
Accounts Payable	134,494	8,003	(10,730)	(3,077)
Accrued Wages	4,012	(1,339)	5,892	2,979
Contracts Payable	0	0	98,953	(6,822)
Compensated Absences Payable	(486)	(21,904)	(48,500)	(21,681)
Interfund Payable	862	11	3,236	1,791
Intergovernmental Payable	151	2,118	(7,303)	(1,691)
Claims Payable	0	0	0	0
Other Current Liabilities	0	0	0	0
Accrued Hospital Expenses	0	0	0	0
<i>Total Adjustments</i>	388,167	100,039	1,452,663	433,972
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$364,934</u>	<u>\$379,015</u>	<u>\$3,204,008</u>	<u>\$2,650,226</u>

(1) Dollars rounded to the nearest thousands

See accompanying notes to the basic financial statements



Funds				
Streetsboro Sewer	Robinson Memorial Portage County Hospital (1)	Other Enterprise Funds	Total	Internal Service
\$0	(\$112,529,000)	\$0	(\$112,529,000)	\$0
0	122,108,000	0	122,108,000	0
0	2,888,000	0	2,899,204	0
0	4,699,000	0	4,699,000	0
0	17,166,000	0	17,177,204	0
(98,899)	(453,000)	188,883	1,966,689	(1,946,379)
7,950,290	8,593,000	310,315	29,439,613	12,700,921
<u>\$7,851,391</u>	<u>\$8,140,000</u>	<u>\$499,198</u>	<u>\$31,406,302</u>	<u>\$10,754,542</u>
<u>\$951,836</u>	<u>\$4,854,000</u>	<u>\$594,330</u>	<u>\$10,623,508</u>	<u>(\$809,046)</u>
829,259	11,833,000	4,751	15,036,653	8,112
0	13,883,000	0	13,883,000	0
63,837	(17,509,000)	(341,939)	(17,984,720)	0
240,120	0	0	248,732	0
16,327	0	0	71,561	1,997
0	0	0	0	(99,738)
0	0	0	1	0
0	(8,328,000)	0	(8,328,000)	0
0	142,000	0	142,000	0
(45,483)	2,810,000	(4,964)	2,888,243	(66,395)
4,768	(278,000)	303	(261,385)	(1,385)
72,170	0	0	164,301	0
74,770	692,000	0	674,199	4,016
3,907	0	224	10,031	(500)
824	0	494	(5,407)	(296,992)
0	0	0	0	1,136,271
0	4,942,000	0	4,942,000	0
0	(483,000)	0	(483,000)	0
1,260,499	7,704,000	(341,131)	10,998,209	685,386
<u>\$2,212,335</u>	<u>\$12,558,000</u>	<u>\$253,199</u>	<u>\$21,621,717</u>	<u>(\$123,660)</u>

**Portage County, Ohio**  
*Statement of Fiduciary Net Assets*  
*Fiduciary Funds*  
*December 31, 2010*

	Private Purpose Trust	Agency
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$9,243	\$8,017,650
Cash and Cash Equivalents In Segregated Accounts	0	2,318,861
Intergovernmental Receivable	0	6,489,729
Property Taxes Receivable	0	178,007,407
Special Assessment Receivable	0	3,716,545
<i>Total Assets</i>	<u>9,243</u>	<u>\$198,550,192</u>
<b>Liabilities</b>		
Intergovernmental Payable	0	\$192,897,656
Undistributed Assets	0	2,950,224
Loan Payable	0	380,033
Deposits Held and Due to Others	0	2,322,279
<i>Total Liabilities</i>	<u>0</u>	<u>\$198,550,192</u>
<b>Net Assets</b>		
Held in Trust for Flags	1,000	
Held in Trust for Children Detention Center	2,500	
Unrestricted	<u>5,743</u>	
<i>Total Net Assets</i>	<u>\$9,243</u>	

See accompanying notes to the basic financial statements

**Portage County, Ohio**  
*Statement of Changes in Fiduciary Net Assets*  
*Fiduciary Funds*  
*For the Year Ended December 31, 2010*

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	<u>Private Purpose Trust</u>
<b>Additions</b>	
Interest	\$184
<b>Deductions</b>	<u>0</u>
<i>Change in Net Assets</i>	184
<i>Net Assets Beginning of Year</i>	<u>9,059</u>
<i>Net Assets End of Year</i>	<u><u>\$9,243</u></u>

See accompanying notes to the basic financial statements

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2010*

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**Note 1 - Description of the County and Reporting Entity**

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

***Reporting Entity***

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Portage County, this includes the Robinson Memorial Portage County Hospital and Subsidiaries, Portage County Community Mental Health Recovery Board, Portage County Board of Developmental Disabilities, Portage County Solid Waste Management District, Portage County Sewer District, Portage County Water District, Streetsboro Regional Sewer District and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board; and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations for which the County authorizes the issuance of debt or the levying of taxes, or determines the budget.

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

***Portage Industries, Inc. (Organization)*** Portage Industries, Inc. is a legally separate, non-governmental, non-profit organization, served by a self-appointing board of trustees. The Organization, under a contractual agreement with the Portage County Board of Developmental Disabilities, provides a comprehensive program of services, including employment for developmentally disabled citizens. The Portage County Board of Developmental Disabilities provides the Organization with resources and personnel for the operation of the Organization including staff salaries and benefits and certain supplies and advertising. Based on the significant services and resources provided by the County to the Organization and the Organization's sole purpose of providing assistance to the handicapped adults of Portage County, the County has determined that it would be misleading to not reflect Portage Industries, Inc. as a component unit of Portage County. Portage Industries, Inc. operates on a fiscal year ending December 31. Information relative to the component unit is identified in Note 30. Separately issued financial statements can be obtained from Portage Industries, Inc., 7008 State Route 88, Ravenna, Ohio 44266.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2010*

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The County is associated with certain organizations which are defined as Public Entity Risk Pools, Jointly Governed Organizations, Related Organizations and a Joint Venture. These organizations are presented in Notes 25, 26, 27 and 28 to the basic financial statements. These organizations are:

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

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

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

Information in the notes to the basic financial statements is applicable to the primary government. Information for the component unit is presented in Note 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 local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles. The County also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its proprietary funds unless those pronouncements conflict with or contradict GASB pronouncements. The County has elected not to apply FASB statements and interpretations issued after November 30, 1989 to its business-type activities and enterprise funds. The more significant of the County's accounting policies are described below.

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

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

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

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2010*

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The statement of net assets presents the financial condition of the governmental and business-type activities of the County at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

***Fund Financial Statements*** During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service funds are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

***Fund Accounting***

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

***Governmental Funds*** Governmental funds are those through which most governmental functions are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

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

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

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

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

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2010*

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

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

**Proprietary Funds** Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

**Enterprise Funds** Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following are the County's major enterprise funds:

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

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

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

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

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

**Robinson Memorial Portage County Hospital Fund** The Robinson Memorial Portage County Hospital fund accounts for the daily operations of the County hospital which provides health care services. In 2010, Robinson Memorial Portage County Hospital is presented rounded to the nearest thousands. The operations of this fund are not budgeted.

**Internal Service Funds** Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service funds report on central services for purchasing supplies, general printing, and vehicle maintenance services and on self-insurance programs for employee medical benefits and workers' compensation.

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

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2010*

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***Measurement Focus***

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

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

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

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

***Basis of Accounting***

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

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

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



**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2010*

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Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (See Note 8), interest, federal and state grants and subsidies, state-levied locally shared taxes (including gasoline tax and motor vehicle license fees), fees and rentals.

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

Property taxes for which there is an enforceable legal claim as of December 31, 2010, but which were levied to finance year 2011 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

**Expenses/Expenditures** On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

***Cash and Cash Equivalents***

To improve cash management, cash received by the County Treasurer is pooled. Cash balances, except cash held by a fiscal agent or held in segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management. Individual fund integrity is maintained through County records. Interest in the pool is presented as "equity in pooled cash and cash equivalents".

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

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

During 2010, investments included government securities including federal farm credit bank notes, federal home loan bank notes, federal national mortgage association notes, commercial paper, United States Treasury obligations, repurchase agreement and STAR Ohio.

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

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

STAR Ohio is an investment pool managed by the State Treasurer's Office. STAR Ohio allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2010.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2010*

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Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2010 amounted to \$1,463,594, which includes \$1,296,158 assigned from other County funds.

Investments with an original maturity of three months or less at the time of purchase and investments of the cash management pool are presented on the financial statements as cash equivalents.

***Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2010, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which the services are consumed.

***Inventory***

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

***Goodwill***

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

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

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

***Donations, Other Than Cash***

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

***Restricted Assets***

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

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2010*

***Capital Assets***

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets utilized by the enterprise funds are reported both in the business-type activities column of the government-wide statement of net assets and in the respective funds. All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars with the exception of land as land was listed regardless of cost. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

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

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

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

***Interfund Balances***

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

***Compensated Absences***

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

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

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2010*

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

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments and compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases and long-term loans are recognized as a liability on the governmental fund financial statements when due.

***Bond Issuance Costs***

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

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

***Net Patient Service Revenue***

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

***Charity Care***

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

The Hospital maintains records to identify and monitor the level of direct charity care it provides. For 2010, the estimated charges forgone of providing charity care services and supplies were \$15,999,000.

***Concentrations of Credit Risk***

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

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

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2010*

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The Hospital's concentration of credit risk relating to patient accounts receivable is limited by the diversity and number of the Hospital's patients and payors. Patient accounts receivable consists of amounts due from governmental programs, commercial insurance companies, private pay patients, and other group insurance programs. Revenues from the Medicare program accounted for approximately 34 percent of the Hospital's net patient service revenue for the year ended December 31, 2010. Medicaid accounted for approximately 8 percent for the year ended December 31, 2010, and Medical Mutual of Ohio accounted for 14 percent for the year ended December 31, 2010. Excluding Medicare and Medical Mutual of Ohio, no other payor source represents more than 10 percent of the Hospital's patient accounts receivable. The Hospital maintains an allowance for doubtful accounts based on the expected collectibility of patient accounts receivable.

***Derivative Financial Instruments***

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

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

***Fund Balance Reserves***

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

***Net Assets***

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

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

***Operating Revenues and Expenses***

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

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2010*

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

***Interfund Activity***

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

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

***Extraordinary and Special Items***

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Administration and that are either unusual in nature or infrequent in occurrence.

***Estimates***

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

***Budgetary Process***

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

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

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

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2010*

***Bond Premium***

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

***Deferred Loss on Refunding***

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

**Note 3 – Change in Accounting Principle and Restatements**

***Change in Accounting Principle***

For fiscal year 2010, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 51, “Accounting and Reporting for Intangible Assets”. GASB Statement No. 51 establishes accounting and financial reporting requirements for intangible assets to reduce inconsistencies thereby enhancing the comparability of accounting and financial reporting of such assets among state and local governments. The implementation of this statement did not result in any change to the County’s financial statements.

***Restatements***

During 2010, it was determined that the law library fund balance needed to be reclassified from an agency fund to a special revenue fund. Also, it was determined that sales tax receivable was understated in previous years. These restatements had the following effect on fund balance/net assets as they were previously reported.

	General	Mental Health and Recovery Board	Developmental Disabilities	Child Welfare Levy	Public Assistance	Other Governmental Funds	Total Governmental
Fund Balance, December 31, 2009	\$12,651,329	\$3,010,420	\$23,428,647	\$3,760,839	\$1,606,746	\$25,724,309	\$70,182,290
Reclassification of Fund Balance	0	0	0	0	0	33,754	33,754
Adjusted Fund Balance, December 31, 2009	<u>\$12,651,329</u>	<u>\$3,010,420</u>	<u>\$23,428,647</u>	<u>\$3,760,839</u>	<u>\$1,606,746</u>	<u>\$25,758,063</u>	<u>\$70,216,044</u>

As a result of the change in sales tax receivable and fund reclassification, net assets for governmental activities increased \$1,452,624 from \$153,339,289 to \$154,791,913 as of December 31, 2009

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
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**Note 4 - Budgetary Basis of Accounting**

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

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year end encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance (GAAP).
4. Unrecorded cash represents amounts received but not reported by the County on the operating statements (budget), but which is reported on the GAAP basis operating statements.
5. Investments are reported at cost (budget) rather than at fair value (GAAP).
6. Advances-In and Advances-Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).

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

	Net Change in Fund Balances				
	General	Mental Health and Recovery Board	Developmental Disabilities	Child Welfare Levy	Public Assistance
	<u>General</u>	<u>Board</u>	<u>Disabilities</u>	<u>Welfare Levy</u>	<u>Assistance</u>
GAAP Basis	\$1,082,435	\$529,530	\$2,162,035	(\$1,321,866)	(\$640,220)
Net Adjustment for					
Revenue Accruals	1,608,069	225,523	(1,180,062)	(244,892)	1,160,429
Beginning Fair Value					
Adjustment for Investments	(931,608)	0	0	0	0
Ending Fair Value					
Adjustment for Investments	(316,158)	0	0	0	0
Unrecorded Cash	(141,150)	(108,813)	(396,139)	74,728	0
Advances In	385,012	0	0	0	0
Net Adjustment for					
Expenditure Accruals	174,868	(91,953)	1,423,214	186,615	(324,940)
Advances Out	(47,706)	0	0	0	0
Encumbrances	(187,706)	(427,983)	(1,108,688)	0	0
Budget Basis	<u>\$1,626,056</u>	<u>\$126,304</u>	<u>\$900,360</u>	<u>(\$1,305,415)</u>	<u>\$195,269</u>



**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2010*

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**Note 5 – Fund Deficits**

The following funds have deficit fund balances/net assets as of December 31, 2010:

<b>Special Revenue Funds:</b>	
Dog and Kennel	\$150,545
Outside Assistance	37,584
<b>Enterprise Fund:</b>	
Nursing Home	2,555,465

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

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

**Note 6 - Deposits and Investments**

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

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

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

1. United States Treasury bills, bonds, notes or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States; or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
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4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
  - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
  - b. Banker's acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days of purchase;
10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency of instrumentality, and/or highly rate commercial paper; and
12. One percent of the County's average portfolio in debt interest rated at the time of purchase in the three categories by two nationally recognized standard rating services and issued by foreign nations diplomatically by the United States government.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Other than corporate notes, commercial paper, and bankers acceptances, an investment must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they will be held to maturity. Investments may only be made through specified dealers and institutions. Payments for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

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

**Custodial Credit Risk** Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in possession of an outside party. At year end, \$29,152,144 of the County's bank balance of \$34,131,100 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the Federal Deposit Insurance Corporation.

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

At December 31, 2010, the County's Developmental Disabilities special revenue fund had a cash balance of \$7,490,184 with NEON, a jointly governed organization (See Note 26). The money held by NEON in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments for NEON as a whole may be obtained from their audit report. To obtain financial information, write to the North East Ohio Network's Administration, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515-1895.

**Investments**

Investments are reported at fair value. As of December 31, 2010, the County had the following investments:

**Portage County**

	Fair Value	Maturity	Moody Rating	Percent of Total Investments
Federal Farm Credit Bank Notes	\$15,637,713	More Than One Year	AAA	25.02%
Federal Home Loan Bank Notes	30,003,622	More Than One Year	AAA	48.01%
Federal National Mortgage Association Notes	992,557	More Than One Year	AAA	1.59%
Commercial Paper	13,968,793	Less Than One Year	AAA	22.35%
United States Treasury Obligations	992,500			1.59%
STAR Ohio	894,057	Average 58 Days	N/A	N/A
	<u>\$62,489,242</u>			

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

	Fair Value
Repurchase Agreement	\$6,736,000
Federal Home Loan Mortgage Corporation Notes	2,384,000
Federal National Mortgage Association Notes	2,384,000
United States Treasury Obligations	78,164,000
Equity Securities	2,173,000
Total	\$91,841,000

All of the Hospital's investments at December 31, 2010 have a weighted average life of less than seven years.

**Interest Rate Risk** As a means of limiting its exposure to fair value losses caused by rising interest rates, the County's investment policy requires that operating funds be invested primarily in short-term investments maturing within five years from the date of purchase and that the County's investment portfolio be structured so that securities mature to meet cash requirements for ongoing operations and/or long-term debt payments. The stated intent of the policy is to avoid the need to sell securities prior to maturity. Repurchase agreements are limited to 30 days and the market value of the securities must exceed the principal value of the agreement by at least 2 percent and be marked to market daily.

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

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

**Securities Lending Transactions** The Hospital engages in transactions whereby certain securities in its portfolio are loaned to other institutions, generally for a short period of time. The Hospital received as collateral the market value of those securities borrowed plus a premium of two percent of the market value of those securities. The Hospital records the fair value of the collateral received as both an other current asset and as an other current liability since the Hospital is obligated to return the collateral upon the return of the borrowed securities. Other current assets (and liabilities) at December 31, 2010 included \$34,214,000 of collateral investments.

**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 2010 for real and public property taxes represents collections of 2009 taxes. Property tax payments received during 2010 for tangible personal property (other than public utility property) are for 2010 taxes.

2010 real property taxes are levied after October 1, 2010 on the assessed value as of January 1, 2010 the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2010 real property taxes are collected in and intended to finance 2011.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2010*

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Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2010 public utility property taxes which became a lien December 31, 2009, are levied after October 1, 2010, and are collected in 2011 with real property taxes.

Tangible personal property tax revenue received during 2010 (other than public utility property tax) represents the collection of 2010 taxes levied against local and inter-exchange telephone companies. Tangible personal property tax on business inventory, manufacturing machinery and equipment, furniture and fixtures is no longer levied and collected. Tangible personal property taxes received from telephone companies in 2010 were levied after October 1, 2009, on the value as of December 31, 2009. Payments by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

The full tax rate for all County operations for the year ended December 31, 2010, was \$13.62 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2010 property tax receipts were based are as follows:

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

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. Property taxes receivable represents real and public utility taxes which are measurable as of December 31, 2010, and for which there is an enforceable legal claim. In the governmental funds, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2010 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while the remainder of the receivable is deferred.

### **Note 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 and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. In 1986, the County Commissioners by resolution imposed an additional one-half percent tax. At the November, 1988 general election, the voters approved the permanent permissive sales tax of one percent and an additional one-half percent for jail construction in May, 1990. However in 1991 the one-half percent tax was rescinded and a one-fourth percent tax was put in its place. In August of 1999, the County Commissioners by resolution repealed the one-fourth percent sales tax, effective November 30, 1999 leaving a one percent tax remaining.

**Portage County, Ohio**  
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Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The State Tax Commissioner's certification must be made within forty-five days after the end of the month. The Office of Budget and Management then has five days in which to draw a warrant payable to the County.

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

**Note 9 – Assets Limited as to Use or Restricted**

As of December 31, 2010, assets limited as to use or restricted, at fair value, have been set aside for the following:

Hospital Board of Trustees:	
Excess and Funded Depreciation	\$58,924,000
Self-Insurance Trust	4,723,000
Fund Held by Trustee Under Bond Indenture -	
Bond Funds	14,470,000
Restricted by Donor	<u>5,714,000</u>
Total Assets Limited as Use	83,831,000
Less Assets Limited as to Use or Restricted -	
Required for Current Liabilities	<u>(785,000)</u>
Assets Limited as to Use - Long-term Portion	<u><u>\$83,046,000</u></u>

**Note 10 - Net Patient Service Revenue**

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

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

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

Laws and regulations governing the Medicare and Medicaid programs are extremely complex and are subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change in the near term. The U.S. Department of Justice and other federal agencies are increasing resources dedicated to regulatory investigations and compliance audits of health care providers. The Hospital is subject to these

**Portage County, Ohio**  
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regulatory efforts. Management is currently unaware of any regulatory or other legal matters which may have a material adverse effect on the Hospital's financial position or results of operations.

The Medicare program has initiated a recovery audit contractor (RAC) initiative, whereby claims subsequent to October 1, 2007 will be reviewed by contractors for validity, accuracy, and proper documentation. A demonstration project completed in several other states resulted in the identification of potential significant overpayments. The Hospital repaid Medicare \$62,376,000 in 2010 based on audits conducted to date. The Hospital is unable to determine the extent of future audits or amounts that will need to be repaid.

**Note 11 - Related Party Transactions**

During 2010, 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 \$774,804 for such contributions. Portage Industries recorded operating revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of the Workshop. Additional habilitative services provided directly to Workshop clients by the County amounted to \$3,210,852.

**Note 12 - Receivables**

Receivables at December 31, 2010, consisted of taxes, accounts (billings for user charged services, including unbilled utility services, and rental payments), special assessments, interfund, accrued interest and intergovernmental receivables arising from grants, notes, entitlements and shared revenues. All receivables are considered collectable in full, except receivables for the hospital; allowances for uncollectibles have been estimated at 26.6 percent.

Fund Name	Accounts Receivable	Allowances for Uncollectibles	Net Accounts Receivable
Hospital Enterprise Fund	\$30,137,000	\$8,008,000	\$22,129,000
All Other Funds	5,889,506	0	5,889,506
Total	<u>\$36,026,506</u>	<u>\$8,008,000</u>	<u>\$28,018,506</u>

The loans receivable at December 31, 2010, primarily represent revolving loans made to private enterprises under the United States Department of Housing and Urban Development Community Development Block Grant Program, Section 17 and Home Affordability Act programs. The notes are due on various dates with a large portion not due until the related property is sold or the debtor becomes deceased. Generally the loans are collateralized by the property that is improved with the proceeds of the notes; however, the County's security interest is usually subordinate to that of another creditor. Many notes are non-interest bearing while other notes bear interest at various rates. The loans are administered by the Neighborhood Development Services.

In the 1980's, the County constructed a sewage treatment facility and sewer lines in the City of Streetsboro, Ohio and Streetsboro Regional Sewer District No. 4 using federal funds and money borrowed from the Ohio Water Development Authority. The plant serves both the Streetsboro Regional Sewer District and a portion of Summit County, Ohio. Summit County has agreed to pay the County for that portion of the OWDA loan related to the construction of assets that benefits Summit County. Accordingly, an intergovernmental receivable in the amount of \$1,786,367 has been reported as a restricted asset in the Streetsboro Sewer enterprise fund.

**Portage County, Ohio**  
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Special assessments expected to be collected in more than one year amount to \$1,469,119 in the special assessment bond retirement fund. At December 31, 2010 the amount of delinquent special assessments was \$1,046,808.

A summary of the principal items of intergovernmental receivables follows:

	Amount
<b><i>Governmental Activities</i></b>	
<b>General Fund</b>	
Undivided Local Government Tax	\$1,461,604
Homestead and Rollback	390,547
Public Defender	68,995
Court Fines	179,994
Election Costs	23,699
911 Enhancement	97,292
Delinquent Advertising	8,580
	2,230,711
<i>Total General Fund</i>	
<b>Special Revenue Funds</b>	
<b><i>Major</i></b>	
Mental Health and Recovery Board	1,361,364
Developmental Disabilities	805,592
Child Welfare Levy	452,258
Public Assistance	660,772
<b><i>Nonmajor</i></b>	
Computer Legal Research	39,195
Mediation and Dispute	10,021
Law Library	37,544
Sheriff's Grants	26,978
Juvenile Court Grants	135,013
Probation Services	336,728
Hazmat Operations and Planning	27,668
Motor Vehicle and Gas Tax	2,824,450
Marriage License	1,473
Dog and Kennel	63
Women, Infants and Children	853,073
Child Support Administration	22,703
Senior Center	5,100
Victim Assistance	17,656
Outside Assistance	10,550
	7,628,201
<i>Total Special Revenue Funds</i>	
<b>Capital Projects Funds</b>	
Building Improvements	28,654
Permanent Improvements	47,266
Roadwork Improvements	173,189
	249,109
<i>Total Capital Projects Funds</i>	
<b><i>Total Governmental Activities</i></b>	<b>\$10,108,021</b>



**Portage County, Ohio**  
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	Amount
<b><i>Business-Type Activities</i></b>	
Solid Waste Recycling Center	\$5,301
Portage County Sewer	59,179
Streetsboro Sewer	1,786,367
<b><i>Total Business-Type Activities</i></b>	<b>\$1,850,847</b>
<b>Agency Funds</b>	
Undivided Library and Local Government	\$2,497,546
Undivided State and Local Government	2,210,768
Undivided Fuel	813,553
Undivided Auto	491,598
Regional Planning Commission	313,033
Undivided Wireless 911	91,639
Parks	67,000
Undivided Indigent	4,592
<b><i>Total Agency Funds</i></b>	<b>\$6,489,729</b>

**Note 13 - Capital Assets**

Capital asset activity for the year ended December 31, 2010 was as follows:

	Balance 12/31/09	Additions	Reductions	Balance 12/31/10
<b>Governmental Activities:</b>				
<i>Capital assets not being depreciated</i>				
Land	\$2,158,133	\$14,050	(\$990)	\$2,171,193
Construction in Progress	3,510,055	1,108,683	0	4,618,738
<b><i>Total capital assets not being depreciated</i></b>	<b>5,668,188</b>	<b>1,122,733</b>	<b>(990)</b>	<b>6,789,931</b>
 <i>Capital assets being depreciated</i>				
Buildings and Improvements	73,464,705	478,257	(9,760)	73,933,202
Equipment	11,114,809	285,964	(169,653)	11,231,120
Vehicles	7,639,119	1,107,161	(483,731)	8,262,549
Equity in Joint Venture	5,259,660	19,900	(152,406)	5,127,154
Infrastructure	44,613,898	3,367,692	0	47,981,590
<b><i>Total capital assets being depreciated</i></b>	<b>142,092,191</b>	<b>5,258,974</b>	<b>(815,550)</b>	<b>146,535,615</b>
 <i>Accumulated depreciation</i>				
Buildings and Improvements	(26,588,635)	(1,714,161)	9,760	(28,293,036)
Equipment	(6,273,651)	(926,795)	138,633	(7,061,813)
Vehicles	(5,059,223)	(566,992)	464,270	(5,161,945)
Equity in Joint Venture	(1,354,336)	(140,714)	110,282	(1,384,768)
Infrastructure	(21,205,474)	(615,187)	0	(21,820,661)
<b>Total accumulated depreciation</b>	<b>(60,481,319)</b>	<b>(3,963,849) *</b>	<b>722,945</b>	<b>(63,722,223)</b>
<b>Capital assets being depreciated, net</b>	<b>81,610,872</b>	<b>1,295,125</b>	<b>(92,605)</b>	<b>82,813,392</b>
<b>Governmental activities capital assets, net</b>	<b>\$87,279,060</b>	<b>\$2,417,858</b>	<b>(\$93,595)</b>	<b>\$89,603,323</b>

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
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	Balance 12/31/09	Additions	Reductions	Balance 12/31/10
<b>Business type activities</b>				
<i>Capital assets not being depreciated</i>				
Land	\$13,341,792	\$0	\$0	\$13,341,792
Construction in Progress	10,560,022	22,984,368	(13,228,261)	20,316,129
<i>Total capital assets not being depreciated</i>	<u>23,901,814</u>	<u>22,984,368</u>	<u>(13,228,261)</u>	<u>33,657,921</u>
<i>Capital assets being depreciated</i>				
Buildings and Improvement	109,529,704	12,268,987	(51,000)	121,747,691
Furniture and Fixtures	2,600,971	98,185	(44,958)	2,654,198
Equipment	116,887,000	11,255,000	(6,261,000)	121,881,000
Vehicles	3,670,594	60,072	(49,524)	3,681,142
Infrastructure	118,442,823	1,094,549	(71,619)	119,465,753
<i>Total capital assets being depreciated</i>	<u>351,131,092</u>	<u>24,776,793</u>	<u>(6,478,101)</u>	<u>369,429,784</u>
<i>Accumulated depreciation</i>				
Buildings and Improvement	(58,777,257)	(5,054,880)	51,000	(63,781,137)
Furniture and Fixtures	(1,584,816)	(153,849)	30,143	(1,708,522)
Equipment	(71,222,000)	(7,100,000)	6,183,000	(72,139,000)
Vehicles	(1,528,448)	(253,498)	41,444	(1,740,502)
Infrastructure	(31,529,109)	(2,462,101)	40,673	(33,950,537)
<i>Total accumulated depreciation</i>	<u>(164,641,630)</u>	<u>(15,024,328)</u>	<u>6,346,260</u>	<u>(173,319,698)</u>
<i>Capital assets being depreciated, net</i>	<u>186,489,462</u>	<u>9,752,465</u>	<u>(131,841)</u>	<u>196,110,086</u>
<b>Business type activities capital assets, net</b>	<u><u>\$210,391,276</u></u>	<u><u>\$32,736,833</u></u>	<u><u>(\$13,360,102)</u></u>	<u><u>\$229,768,007</u></u>

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

General Government:	
Legislative and Executive	\$1,229,421
Judicial	495,646
Public Safety	779,633
Public Works	924,934
Health	462,062
Human Services	72,153
Total	<u><u>\$3,963,849</u></u>

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

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

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
For The Year Ended December 31, 2010

**Note 14 - Long-Term Debt**

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

	Original Issue Date	Interest Rate	Original Issue Amount
<b>Business-type Activities:</b>			
<b>OWDA Loans:</b>			
<i>Portage County Sewer:</i>			
Various	1994	4.18%	\$1,640,000
Field	1997	4.04	187,968
Mantua Corners	2001	3.50	352,046
<i>Streetsboro Sewer:</i>			
Streetsboro Infuent	1986	4.04	642,412
Plant Improvements	2002	2.79	10,558,374
<b>OPWC Loans:</b>			
<i>Portage County Sewer:</i>			
Various	1999	0.00	461,030
Various	2002	0.00	78,260
Various	2006	0.00	450,000
Various	2007	0.00	66,748
Village Estates Pump Station	2008	0.00	18,165
Ravenna South AC Pipe	2008	0.00	18,424
Twin Lakes	2010	0.00	45,613
<i>Streetsboro Sewer:</i>			
Rehab	1999	0.00	51,910
SCADA	2002	0.00	123,942
Rehab Phase 4	2007	0.00	50,000
Generator Replacement	2008	0.00	35,811
<i>Portage County Water:</i>			
Various	2002	0.00	130,680
<b>ORDC Loans:</b>			
Solid Waste Management	2005	3.00	80,000
<b>Revenue Bonds:</b>			
<i>Solid Waste Management:</i>			
Transfer Station	1994	3.75 - 6.2	1,040,000
<i>Nursing Home:</i>			
Senior Complex Center	2001	4.00 - 5.00	8,045,000
Senior Complex Center Refunding	2010	2.00 - 4.00	6,937,000
<i>Portage County Sewer:</i>			
Various	2006	3.95 - 5.25	792,585
Various	2001	4.00 - 5.00	1,147,874
Various Refunding	2010	2.00 - 4.00	475,000
Various	2004	2.50 - 5.25	1,269,000
Various	2007	3.65 - 7.00	4,443,240
Various	2007	4.25	2,400,000
Various	2009	4.125	1,266,000
Twin Lakes	2010	2.00 - 4.00	525,000

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2010*

	Original Issue Date	Interest Rate	Original Issue Amount
<b>Business-type Activities (continued):</b>			
<b>Revenue Bonds:</b>			
<i>Portage County Water</i>			
Various Refunding	2006	3.95 - 5.25%	\$1,800,131
Various	1994	3.75 - 6.20	5,410,000
Various	2001	4.00 - 5.00	659,720
Various Refunding	2010	2.00 - 4.00	342,000
Various	2004	2.50 - 5.25	1,663,000
Cleveland to Aurora	2010	2.00 - 4.00	1,535,000
<i>Streetsboro Sewer:</i>			
Various	2006	3.95 - 5.25	567,324
SCADA	2001	4.00 - 5.00	108,720
<b>Intergovernmental Loans:</b>			
<i>Portage County Sewer:</i>			
Summit County	1993	7.11	712,915
Summit County - 2001	2001	4.00 - 5.00	2,359,570
Ravenna City	1992	7.11	990,083
Ravenna City - 2005	2005	3.65	6,500,000
Mantua Village	2004	3.54	330,750
Freedom Secondary Railroad	2004	0.00	194,880
<b>Long-term Debt:</b>			
Hospital Revenue Bonds Series:			
2010	2010	1.47	7,710,000
2008	2008	1.80	45,000,000
2005	2005	3.39	32,455,000
1999	1999	4.0 - 5.25	20,598,423
<b>Governmental-type Activities:</b>			
<b>General Obligation Bonds:</b>			
Various County Buildings	2006	3.95 - 5.25	7,104,322
USDA Building Improvements	1998	4.75	326,000
USDA Building Improvements	2001	4.75	133,000
Riddle Block Building	2001	4.00 - 5.00	2,675,000
Riddle Block Building Refunding	2010	2.00 - 4.00	2,376,000
County Buildings	2001	4.00 - 5.00	5,330,000
County Buildings Refunding	2010	2.00 - 4.00	3,474,000
Courthouse	2004	2.50 - 5.25	761,000
Prosecutor's Building	2010	2.00 - 4.00	4,165,000
<b>Special Assessment Bonds with Governmental Commitment:</b>			
<i>Portage County Sewer</i>			
District Improvement Various	2006	3.9 - 5.15	15,759
Portage County Water Sandy Lake	1994	3.75 - 6.2	115,000
Portage County Sewer Various	1982	5.00	1,213,873
Portage County Water Various Refunding	2006	3.9 - 5.15	19,879
Portage County Water Patricia Water Line	2007	3.65 - 7.00	56,760
Streetsboro Sewer Hale-McCracken	1999	5.50	191,388
Portage County Sewer Brimfield Township			
State Route 43	2001	2.50 - 5.25	478,686
Portage County Sewer Brimfield Township			
State Route 43 Refunding	2010	2.00 - 4.00	301,000
Portage County Sewer Various	2004	2.50 - 5.25	72,000

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
For The Year Ended December 31, 2010

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

Changes in the County's long-term obligations during 2010 were as follows:

	Balance 12/31/09	Increase	Decrease	Balance 12/31/10	Amounts Due in One Year
<b>Business-type Activities</b>					
<b>OWDA Loans:</b>					
Portage County Sewer:					
Various	\$494,979	\$0	\$102,169	\$392,810	\$106,485
Field	78,149	0	10,741	67,408	11,179
Mantua Corners	241,846	0	16,534	225,312	17,117
Total Portage County Sewer	814,974	0	129,444	685,530	134,781
Streetsboro Sewer:					
Streetsboro Inluent	267,087	0	36,710	230,377	38,207
Plant Improvements	6,675,862	0	526,361	6,149,501	541,149
Total Streetsboro Sewer	6,942,949	0	563,071	6,379,878	579,356
<i>Total OWDA Loans Payable</i>	<i>7,757,923</i>	<i>0</i>	<i>692,515</i>	<i>7,065,408</i>	<i>714,137</i>
<b>OPWC Loans:</b>					
Portage County Sewer:					
Various	230,515	0	23,051	207,464	23,051
Various	15,652	0	7,826	7,826	7,826
Various	371,250	0	22,500	348,750	22,500
Various	60,235	0	6,693	53,542	6,693
Village Estates Pump Station	40,423	0	4,441	35,982	4,440
Ravenna South AC Pipe	43,938	0	4,440	39,498	4,440
Twin Lakes	0	45,613	0	45,613	0
Total Portage County Sewer	762,013	45,613	68,951	738,675	68,950
Streetsboro Sewer:					
Rehab	25,955	0	2,595	23,360	2,595
SCADA	24,787	0	12,393	12,394	12,394
Rehab Phase 4	35,000	0	5,000	30,000	5,000
Generator Replacement	40,170	0	4,463	35,707	4,463
Total Streetsboro Sewer:	125,912	0	24,451	101,461	24,452
Portage County Water:					
Various	26,136	0	13,068	13,068	13,068
<i>Total OPWC Loans Payable</i>	<i>914,061</i>	<i>45,613</i>	<i>106,470</i>	<i>853,204</i>	<i>106,470</i>
<b>ORDC Loans:</b>					
Solid Waste Management	\$16,366	\$0	\$16,366	\$0	\$0

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
For The Year Ended December 31, 2010

	Balance 12/31/09	Increase	Decrease	Balance 12/31/10	Amounts Due in One Year
<b>Revenue Bonds:</b>					
Solid Waste Management:					
Transfer Station	\$352,744	\$0	\$66,239	\$286,505	\$67,836
Nursing Home:					
Senior Center Complex	7,180,000	0	6,925,000	255,000	255,000
Senior Center Complex Refunding	0	6,937,000	0	6,937,000	17,000
Loss on Refunding	0	(466,680)	(100,003)	(366,677)	0
Premium	0	235,666	3,466	232,200	0
Total Senior Center Complex Refunding	0	6,705,986	(96,537)	6,802,523	17,000
Total Nursing Home	7,180,000	6,705,986	6,828,463	7,057,523	272,000
Portage County Sewer:					
2006 Various Refunding	660,231	0	70,025	590,206	73,102
Loss on Refunding	(32,921)	0	(32,921)	0	0
Premium	32,921	0	4,180	28,741	0
Total 2006 Various Refunding	660,231	0	41,284	618,947	73,102
2001 Various	624,520	0	541,813	82,707	82,707
2010 Various Refunding	0	475,000	0	475,000	1,000
Loss on Refunding	0	(31,979)	(6,854)	(25,125)	0
Premium	0	16,137	367	15,770	0
Total 2010 Various Refunding	0	459,158	(6,487)	465,645	1,000
2004 Various	1,030,000	0	55,000	975,000	55,000
2007 Various	4,156,898	0	157,982	3,998,916	167,856
2007 Various	2,303,100	0	25,900	2,277,200	27,000
2009 Various	1,266,000	0	13,000	1,253,000	13,500
2010 Twin Lakes	0	525,000	0	525,000	20,000
Total Portage County Sewer	10,040,749	984,158	828,492	10,196,415	440,165
Portage County Water:					
2006 Various Refunding	1,499,526	0	159,041	1,340,485	166,031
Loss on Refunding	(74,768)	0	(74,768)	0	0
Premium	74,768	0	9,495	65,273	0
Total 2006 Various Refunding	1,499,526	0	93,768	1,405,758	166,031
1994 Various	1,822,515	0	342,237	1,480,278	350,484
2001 Various	405,200	0	367,600	37,600	37,600
2010 Various Refunding	0	342,000	0	342,000	1,000
Loss on Refunding	0	(22,986)	(4,926)	(18,060)	0
Premium	0	11,618	263	11,355	0
Total 2010 Various Refunding	0	330,632	(4,663)	335,295	1,000
2004 Various	1,350,000	0	70,000	1,280,000	70,000
2010 Cleveland to Aurora	0	1,535,000	0	1,535,000	50,000
Total Portage County Water	\$5,077,241	\$1,865,632	\$868,942	\$6,073,931	\$675,115

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
For The Year Ended December 31, 2010

	Balance 12/31/09	Increase	Decrease	Balance 12/31/10	Amounts Due in One Year
<b>Revenue Bonds:</b>					
Streetsboro Sewer:					
2006 Various	\$472,586	\$0	\$50,122	\$422,464	\$52,326
Loss on Refunding	(23,562)	0	(23,562)	0	0
Premium	23,562	0	2,993	20,569	0
Total 2006 Various	<u>472,586</u>	<u>0</u>	<u>29,553</u>	<u>443,033</u>	<u>52,326</u>
SCADA	25,200	0	12,600	12,600	12,600
Total Streetsboro Sewer	<u>497,786</u>	<u>0</u>	<u>42,153</u>	<u>455,633</u>	<u>64,926</u>
<i>Total Revenue Bonds</i>	<u>23,148,520</u>	<u>9,555,776</u>	<u>8,634,289</u>	<u>24,070,007</u>	<u>1,520,042</u>
<b>Intergovernmental Loans:</b>					
Portage County Sewer:					
Summit County	402,476	0	33,314	369,162	35,714
Summit County - 2001	1,673,327	0	104,214	1,569,113	109,458
Ravenna City	217,258	0	68,869	148,389	72,356
Ravenna City - 2005	5,286,053	0	270,264	5,015,789	280,219
Mantua Village	240,233	0	14,842	225,391	15,373
Total Portage County Sewer	<u>7,819,347</u>	<u>0</u>	<u>491,503</u>	<u>7,327,844</u>	<u>513,120</u>
Freedom Secondary Railroad	194,880	0	16,998	177,882	785
<i>Total Intergovernmental Loans</i>	<u>8,014,227</u>	<u>0</u>	<u>508,501</u>	<u>7,505,726</u>	<u>513,905</u>
<b>Long-term Notes:</b>					
Solid Waste Recycling Center:					
Solid Waste	300,000	0	300,000	0	0
Portage County Water:					
Cleveland to Aurora	1,535,000	0	1,535,000	0	0
<i>Total Long-term Notes</i>	<u>1,835,000</u>	<u>0</u>	<u>1,835,000</u>	<u>0</u>	<u>0</u>
<b>Hospital Long-term Debt:</b>					
Hospital Revenue Bond Series:					
2010	0	7,710,000	0	7,710,000	0
2008	43,770,000	0	1,060,000	42,710,000	1,105,000
2005	28,265,000	0	9,590,000	18,675,000	2,035,000
1999	12,951,000	0	997,000	11,954,000	1,070,000
Total Hospital Revenue Bond Series	<u>84,986,000</u>	<u>7,710,000</u>	<u>11,647,000</u>	<u>81,049,000</u>	<u>4,210,000</u>
Other Long-term Hospital Liabilities					
Self Insurance and Other Liabilities	2,212,000	212,000	0	2,424,000	0
<i>Total Hospital Long-term Liabilities</i>	<u>87,198,000</u>	<u>7,922,000</u>	<u>11,647,000</u>	<u>83,473,000</u>	<u>4,210,000</u>
<b>Compensated Absences</b>	<u>3,668,117</u>	<u>4,118,376</u>	<u>3,443,177</u>	<u>4,343,316</u>	<u>4,121,305</u>
<i>Total Business-type Activities</i>	<u>\$132,552,214</u>	<u>\$21,641,767</u>	<u>\$26,883,320</u>	<u>\$127,310,661</u>	<u>\$11,185,859</u>
<b>Governmental Activities</b>					
<b>General Obligation Bonds:</b>					
2006 Various Refunding	\$5,917,968	\$0	\$627,663	\$5,290,305	\$655,253
Loss on Refunding	(295,082)	0	(295,082)	0	0
Premium	295,082	0	37,471	257,611	0
Total 2006 Various Refunding	<u>5,917,968</u>	<u>0</u>	<u>370,052</u>	<u>5,547,916</u>	<u>655,253</u>
1998 USDA Building Improvement	227,066	0	11,788	215,278	12,348
2001 USDA Building Improvement	\$105,832	\$0	\$4,188	\$101,644	\$4,387

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
For The Year Ended December 31, 2010

	Balance 12/31/09	Increase	Decrease	Balance 12/31/10	Amounts Due in One Year
<b>Governmental Activities (continued)</b>					
<b>General Obligation Bonds:</b>					
2001 Riddle Block Buildings	\$2,390,000	\$0	\$2,340,000	\$50,000	\$50,000
2010 Riddle Block Refunding	0	2,376,000	0	2,376,000	6,000
Loss on Refunding	0	(159,855)	(34,255)	(125,600)	0
Premium	0	80,718	1,187	79,531	0
Total 2010 Riddle Block Refunding	<u>0</u>	<u>2,296,863</u>	<u>(33,068)</u>	<u>2,329,931</u>	<u>6,000</u>
2001 County Buildings	3,810,000	0	3,580,000	230,000	230,000
2010 County Building Refunding	0	3,474,000	0	3,474,000	9,000
Loss on Refunding	0	(233,688)	(50,076)	(183,612)	0
Premium	0	118,020	1,844	116,176	0
Total 2010 County Building Refunding	<u>0</u>	<u>3,358,332</u>	<u>(48,232)</u>	<u>3,406,564</u>	<u>9,000</u>
2004 Courthouse	616,656	0	31,975	584,681	31,975
2010 Prosecuters Building	0	4,165,000	0	4,165,000	130,000
<i>Total General Obligation Bonds</i>	<u>13,067,522</u>	<u>9,820,195</u>	<u>6,256,703</u>	<u>16,631,014</u>	<u>1,128,963</u>
<b>Special Assessment Bonds with Governmental Commitments:</b>					
Portage County Sewer					
2006 Various Refunding	13,127	0	1,392	11,735	1,454
Loss on Refunding	(656)	0	(656)	0	0
Premium	656	0	83	573	0
Total Portage County Sewer Various Refunding	<u>13,127</u>	<u>0</u>	<u>819</u>	<u>12,308</u>	<u>1,454</u>
1994 Portage County Water Sandy Lake	34,740	0	6,523	28,217	6,681
1982 Portage County Sewer Various	361,873	0	32,000	329,873	34,000
2006 Various Refunding	16,559	0	1,756	14,803	1,834
Loss on Refunding	(828)	0	(828)	0	0
Premium	828	0	104	724	0
Total Portage County Water Various Refunding	<u>16,559</u>	<u>0</u>	<u>1,032</u>	<u>15,527</u>	<u>1,834</u>
Portage County Water					
2007 Patricia Water Line	53,102	0	2,018	51,084	2,144
1999 Streetsboro Sewer Hale-McCraken	122,062	0	9,480	112,582	10,002
Portage County Sewer Brimfield					
2001 Township State Route 43	335,080	0	312,987	22,093	22,093
2010 Township State Route 43 Refunding	0	301,000	0	301,000	1,000
Loss on Refunding	0	(20,262)	(4,342)	(15,920)	0
Premium	0	10,226	233	9,993	0
Total Portage County Sewer Brimfield	<u>335,080</u>	<u>290,964</u>	<u>308,878</u>	<u>317,166</u>	<u>23,093</u>
2004 Portage County Sewer Various	58,342	0	3,025	55,317	3,025
<i>Total Special Assessment Bonds</i>	<u>\$994,885</u>	<u>\$290,964</u>	<u>\$363,775</u>	<u>\$922,074</u>	<u>\$82,233</u>



**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
For The Year Ended December 31, 2010

	Balance 12/31/09	Increase	Decrease	Balance 12/31/10	Amounts Due in One Year
<b>OWDA Loans:</b>					
Tonsing - Sewer Improvements	\$11,158	\$0	\$2,303	\$8,855	\$2,400
Patricia Avenue - Sewer Improvements	111,441	0	10,461	100,980	10,897
Mantua Corners - Sewer Improvements	295,812	0	20,223	275,589	20,937
Horning/Rhodes - Sewer Improvements	53,568	0	4,069	49,499	4,213
<i>Total OWDA Loans</i>	<u>471,979</u>	<u>0</u>	<u>37,056</u>	<u>434,923</u>	<u>38,447</u>
<b>Long-term Notes</b>					
Prosecutors Building	4,165,000	0	4,165,000	0	0
<b>Other Long-term Obligations:</b>					
Compensated Absences	4,292,841	2,550,591	2,560,304	4,283,128	2,569,316
Claims Payable	1,456,599	833,543	248,717	2,041,425	546,927
<i>Other Long-term Obligations</i>	<u>5,749,440</u>	<u>3,384,134</u>	<u>2,809,021</u>	<u>6,324,553</u>	<u>3,116,243</u>
<i>Total Governmental Activities</i>	<u>\$24,448,826</u>	<u>\$13,495,293</u>	<u>\$13,631,555</u>	<u>\$24,312,564</u>	<u>\$4,365,886</u>

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

In 1992 and 2005, Portage County entered into a contractual agreement with the City of Ravenna for the construction and future maintenance of a wastewater treatment plant that is in Portage County and that Portage County residents will be able to tap into. The project was financed mainly by OWDA debt issued in 1992 and 2005 by the City of Ravenna. All proceeds were received by the City of Ravenna and the City of Ravenna is responsible for the debt retirement and maintenance. The plant will be a capital asset of the City of Ravenna. Cost overruns increased Portage County's share of the cost. The total amount owed to the City of Ravenna as of December 31, 2010 is \$5,164,178. This amount has been recorded on Portage County's books as a long-term liability in the portage county sewer enterprise fund. The annual interest rate of the obligations is 7.11 and 3.65 percent, respectively.

In 1993 and 2001, Portage County entered into a contractual agreement with Summit County for the construction and future maintenance of a wastewater treatment plant. The project was financed mainly by OWDA debt issued in 1993 and 2001 by Summit County. All proceeds were received by Summit County and Summit County is responsible for the debt retirement and maintenance. The plant and lines will be a capital asset of Summit County. Cost overruns increased Portage County's share of the cost. The total amount owed to Summit County as of December 31, 2010 is \$1,938,275. This amount has been recorded on Portage County's books as a long-term liability in the portage county sewer enterprise fund. The annual interest rate of the obligations is 7.11 percent and 4.00 to 5.00 percent, respectively.

In 2004, Portage County entered into a contractual agreement with the Village of Mantua for the construction and future maintenance of a wastewater treatment plant that is in Portage County and that Portage County residents will be able to tap into. The project was financed mainly by OWDA debt issued in 2004 by the Village of Mantua. All proceeds were received by the Village of Mantua and the Village of Mantua is

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2010*

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responsible for the debt retirement and maintenance. The plant will be a capital asset of the Village of Mantua. Cost overruns increased Portage County's share of the cost. The total amount owed to the Village of Mantua as of December 31, 2010 is \$225,391. This amount has been recorded on Portage County's books as a long-term liability in the portage county sewer enterprise fund. The annual interest rate of the obligations is 3.54 percent.

A corresponding amount has been recorded as deferred charges in the Portage County sewer enterprise fund. These amounts will be amortized over the life of the debt to the City of Ravenna, Summit County and the Village of Mantua. In 2010, payments were made to the City of Ravenna, Summit County and the Village of Mantua in the amounts of \$339,133, \$137,528 and \$14,842 respectively from the portage county sewer enterprise fund.

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

The County has pledged future revenues, net of operating expenses, to repay revenue bonds in the nursing home fund. The debt is payable solely from net revenues and is payable through 2027. Annual principal and interest payments on the debt issues are expected to require .03 percent of net revenues in future years. The total principal and interest remaining to be paid on the bonds is \$9,626,774. Principal and interest paid for the current year and total net revenues were \$7,575,820 and \$218,969 respectively.

The County has pledged future revenues, net of operating expenses, to repay revenue bonds in the solid waste recycling center fund. The debt is payable solely from net revenues and are payable through 2014. Annual principal and interest payments on the debt issues are expected to require 3.77 percent of net revenues. The total principal and interest remaining to be paid on the bonds is \$311,993. Principal and interest paid for the current year and total net revenues were \$143,706 and \$541,880 respectively.

The County has pledged future revenues, net of operating expenses, to repay various debt issues in the Portage County sewer fund. The debt is payable solely from net revenues and are payable through 2047. Annual principal and interest payments on the debt issues are expected to require 2.04 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$27,143,678. Principal and interest paid for the current year and total net revenues were \$1,532,666 and \$3,125,310 respectively.

The County has pledged future revenues, net of operating expenses, to repay various debt issues in the Portage County water fund. The debt is payable solely from net revenues and are payable through 2024. Annual principal and interest payments on the debt issues are expected to require 2.31 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$7,597,202. Principal and interest paid for the current year and total net revenues were \$1,170,966 and \$2,706,826 respectively.

The County has pledged future revenues, net of operating expenses, to repay various debt issues in the Streetsboro sewer fund. The debt is payable solely from net revenues and are payable through 2021. Annual principal and interest payments on the debt issues are expected to require 2.06 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$7,972,526. Principal and interest paid for the current year and total net revenues were \$866,018 and \$1,781,095 respectively.

The Hospital has pledged future revenues, net of operating expenses, to repay revenue bonds in the Robinson Memorial Portage County Hospital fund. The debt is payable solely from net revenues and are payable through 2033. Annual principal and interest payments on the debt issues are expected to require 1.13 percent of net revenues. The total principal and interest remaining to be paid on the bonds is \$110,365,000. Principal and interest paid for the current year and total net revenues were \$14,708,000 and \$16,687,000 respectively.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2010*

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

	2001 Riddle Block	2001 County Buildings
Outstanding at December 31, 2009	\$2,390,000	\$3,810,000
Amount Refunded	(2,295,000)	(3,355,000)
Principal Payment on Non-Refunded Portion	(45,000)	(225,000)
Outstanding at December 31, 2010	\$50,000	\$230,000

The bonds were sold at a premium of \$198,738. Proceeds were deposited in an irrevocable trust with an escrow agent to provide for all future debt payments on the refunded 2001 Various Purpose bonds. As a result, \$5,650,000 of these bonds was considered defeased and the liability for the refunded bonds has been removed from the County's financial statements. The amount still outstanding at December 31, 2010 is \$5,380,000.

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

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

	2001 Brimfield Township
Outstanding at December 31, 2009	\$335,080
Amount Refunded	(290,894)
Principal Payment on Non-Refunded Portion	(22,093)
Outstanding at December 31, 2010	\$22,093

The bonds were sold at a premium of \$10,226. Proceeds were deposited in an irrevocable trust with an escrow agent to provide for all future debt payments on the refunded 2001 Various Purpose bonds. As a result, \$290,894 of these bonds was considered defeased and the liability for the refunded bonds has been removed from the County's financial statements. The amount still outstanding at December 31, 2010 is \$268,801.

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

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2010*

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

	2001 Nursing Home	2001 Sewer	2001 Water
Outstanding at December 31, 2009	\$7,180,000	\$624,520	\$405,200
Amount Refunded	(6,700,000)	(459,106)	(330,000)
Principal Payment on Non-Refunded Portion	(225,000)	(82,707)	(37,600)
Outstanding at December 31, 2010	\$255,000	\$82,707	\$37,600

The bonds were sold at a premium of \$263,421. Proceeds were deposited in an irrevocable trust with an escrow agent to provide for all future debt payments on the refunded 2001 Various Purpose bonds. As a result, \$7,489,106 of these bonds was considered defeased and the liability for the refunded bonds has been removed from the County's financial statements. The amount still outstanding at December 31, 2010 is \$7,143,799.

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

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

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

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

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2010*

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

The Hospital Revenue Bonds, Series 2005 (Series 2005 Bonds) were issued by the County of Portage, Ohio (County) in 2005 for the purpose of providing funds to pay costs of renovating, constructing and equipping various parts of the Hospital and refunding the Series 1995 and 2002 bonds. The Series 2005 Bonds are backed by an irrevocable direct-pay letter of credit with an initial term of seven years ending August 15, 2012. The debt obligation supported by the letter of credit is subject to mandatory redemption upon the expiration of the letter of credit or any alternate letter of credit. The variable rate Series 2005 bonds are remarketed on a weekly basis. Should the remarketing agent be unable to remarket the bonds based on its best efforts, these bonds would be put back to the bond trustee, who would draw down on the letter of credit to pay down the Series 2005 bonds. Repayment of any remarketing draws made as called for under the reimbursement agreement to the letter of credit is not due until the 368<sup>th</sup> day after the remarketing draw occurs. The Hospital is also required to meet certain covenants relating to, among other things, debt service coverage. In December 2010, \$7,635,000 of the Series 2005 Bonds were refunded.

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

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

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

At December 31, 2010, the fair value of the bonds of approximately \$81,224,000 exceeded the carrying value of approximately \$81,160,000.

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2010 are as follows:

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
For The Year Ended December 31, 2010

Business-Type Activities

	OWDA Loans		OPWC Loans	Revenue Bonds		Intergovernmental Loans	
	Principal	Interest		Principal	Interest	Principal	Interest
2011	\$714,137	\$202,415	\$106,470	\$1,520,042	\$966,597	\$513,120	\$303,757
2012	736,457	180,095	75,683	1,575,476	854,910	534,815	281,451
2013	759,499	157,053	78,184	1,631,115	805,565	479,394	258,571
2014	722,404	133,247	78,184	1,683,280	752,978	504,509	238,200
2015	682,194	112,555	78,183	1,247,092	695,911	521,761	215,705
2016-2020	3,426,501	273,091	309,637	5,851,361	2,720,077	2,848,446	713,244
2021-2025	24,216	638	115,613	5,501,209	1,576,769	1,925,799	154,076
2026-2030	0	0	11,250	2,796,786	709,550	0	0
2031-2035	0	0	0	502,000	442,855	0	0
2036-2040	0	0	0	616,700	327,961	0	0
2041-2045	0	0	0	758,300	186,725	0	0
2046-2049	0	0	0	422,600	35,760	0	0
<b>Total</b>	<b>\$7,065,408</b>	<b>\$1,059,094</b>	<b>\$853,204</b>	<b>\$24,105,961</b>	<b>\$10,075,658</b>	<b>\$7,327,844</b>	<b>\$2,165,004</b>

Robinson Hospital  
Revenue Bonds

	Principal	Interest
2011	\$4,210,000	\$2,993,000
2012	4,390,000	2,831,000
2013	4,590,000	2,661,000
2014	4,795,000	2,484,000
2015	5,010,000	2,298,000
2016-2020	26,124,000	8,333,000
2021-2025	12,090,000	4,564,000
2026-2030	11,595,000	2,572,000
2031-2035	8,245,000	580,000
<b>Total</b>	<b>\$81,049,000</b>	<b>\$29,316,000</b>

Governmental Activities

	General Obligation Bonds		Special Assessment Bonds		OWDA Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2011	\$1,128,963	\$680,293	\$82,233	\$41,349	\$38,447	\$15,555
2012	1,201,232	587,787	90,160	36,086	39,890	14,082
2013	1,242,785	549,619	91,593	32,568	41,388	12,614
2014	1,281,695	508,261	93,801	28,952	41,569	11,060
2015	1,332,994	458,330	87,251	25,230	41,722	9,533
2016-2020	4,767,346	1,473,977	402,045	65,106	202,286	24,104
2021-2025	3,555,096	746,233	71,107	7,509	29,621	780
2026-2029	1,976,797	182,717	8,514	534	0	0
<b>Total</b>	<b>\$16,486,908</b>	<b>\$5,187,217</b>	<b>\$926,704</b>	<b>\$237,334</b>	<b>\$434,923</b>	<b>\$87,728</b>

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
For The Year Ended December 31, 2010

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of total valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$1,000,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 2010, are an overall debt margin of \$66,304,654 and an unvoted debt margin of \$17,448,108.

**Note 15 - Notes Payable**

A summary of the note transactions for the year ended December 31, 2010 follows:

	Balance 12/31/09	Issued	Retired	Balance 12/31/10
<b>Governmental Activities</b>				
Prosecutors Building 1.50%	\$85,000	\$0	\$85,000	\$0
<b>Business-Type Activities</b>				
<i><b>Solid Waste Recycling Center</b></i>				
Solid Waste 1.50%	\$100,000	\$0	\$100,000	\$0
Solid Waste .914%	0	300,000	0	300,000
<i>Total Solid Waste Recycling Center</i>	100,000	300,000	100,000	300,000
<i><b>Portage County Water</b></i>				
Cleveland to Aurora 1.50%	15,000	0	15,000	0
<i><b>Portage County Sewer</b></i>				
West Branch Mobile Home Park .914%	0	635,000	0	635,000
Aurora Meadows Subdivision .914%	0	615,000	0	615,000
<i>Total Portage County Sewer</i>	0	1,250,000	0	1,250,000
<i>Total Business-Type Activities</i>	\$115,000	\$1,550,000	\$115,000	\$1,550,000

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

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

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 Basic Financial Statements*  
*For The Year Ended December 31, 2010*

**Note 16 – Interest Rate Swap Agreements**

During 2008, the Hospital entered into a fixed rate swap agreement on \$20,000,000 of the Series 2008 bonds for a period of twenty-five years. Under the fixed rate swap agreement, the Hospital pays a fixed rate of 3.47 percent and receives a floating rate equal to 68 percent of USD one month London Interbank Offered Rate (LIBOR). The net amount paid or received under the swap agreement is included in interest expense. The swap rate ranged from .16 percent to .24 percent in 2010.

During 2005, the Hospital entered into a fixed rate swap agreement on \$32,455,000 of the Series 2005 bonds for a period of seventeen years. Under the fixed rate swap agreement, the Hospital pays a fixed rate of 3.17 percent and receives a floating rate equal to 67 percent of USD one month London Interbank Offered Rate (LIBOR). The net amount paid or received under the swap agreement is included in interest expense. The swap rate ranged from .15 percent to .24 percent in 2010.

**Note 17 - 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, 2010, there were ten series of Industrial Revenue Bonds with an aggregate outstanding principal amount payable of \$33,195,000 and an original issue amount of \$36,800,000.

**Note 18 - Risk Management**

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

Property Insurance (Blanket)	\$203,662,962	
General Liability	1,000,000	Per occurrence
Law Enforcement	1,000,000	Per occurrence
Public Officials errors and omissions	1,000,000	Per occurrence
Automobile	1,000,000	Per occurrence
Uninsured/Underinsured Motorist	250,000	Per occurrence
Excess Liability	11,000,000	Per occurrence
Attorney Disciplinary Proceedings	25,000	Per occurrence
Equipment Breakdown	100,000,000	
Crime	1,000,000	
Stop Gap Liability	1,000,000	
Electronic Data Processing	50,000	
Medical/Professional Liability	11,000,000	

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



**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2010*

The County established a limited risk management program in 2000 for employee health insurance benefits which is reported in an internal service fund. A third party administrator, Medical Mutual, located in Ohio reviews and pays all claims on behalf of the County for its PPO Plans. The monthly premium paid by the County during 2010 was \$179.18 for single coverage and \$463.76 for family coverage. The monthly premium paid by employees that chose PPO Plan A was \$17.21 for single coverage and \$43.46 for family coverage. There was no monthly premium paid by employees who chose PPO Plan B for either single or family coverage. An excess coverage insurance policy covers individual claims in excess of \$150,000 per year and aggregate claims in excess of \$9,000,000 per year. The liability for unpaid claims costs of \$1,829,243 reported in the fund at December 31, 2010, was established by the third party administrator and is based on requirements of GASB Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred, but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

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

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2009	\$794,165	\$8,571,600	\$8,087,967	\$1,277,798
2010	1,277,798	8,741,457	8,190,012	1,829,243

The County participates in the State Workers' Compensation retrospective rating and payment system. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage in addition to actual claim costs for employees injured in 2010. The maintenance of these benefits is accounted for in the workers' compensation internal service fund.

Incurred but not reported claims of \$2,041,425 have been accrued as a liability at December 31, 2010, based on an estimate by the County Auditor's Office and the Bureau of Workers' Compensation. The claims liability reported in the workers' compensation internal service fund at December 31, 2010, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Changes in the fund's claim liability amounts for 2009 and 2010 were:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Change in Workers' Compensation Estimate</u>	<u>Balance at End of Year</u>
2009	\$2,243,677	\$248,717	\$510,433	(\$525,362)	\$1,456,599
2010	1,456,599	546,927	248,715	286,614	2,041,425

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.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2010*

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

**Note 19 - Defined Benefit Pension Plans**

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

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

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

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law and public safety employer units. Member contribution rates, as set in the Ohio Revised Code, are not to exceed 10 percent of covered payroll. For the year ended December 31, 2010, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 10.5 percent and 11.1 percent, respectively. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. For 2010, member and employer contribution rates were consistent across all three plans.

The County's 2010 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.87 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. The portion of employer contribution allocated to health care for members in the Traditional Plan was 5.5 percent from January 1 through February 28, 2010, and 5 percent from March 1 through December 31, 2010. The portion of employer contributions allocated to health care for members in the Combined Plan was 4.73 percent from January 1 through February 28, 2010, and 4.23 percent from March 1 through December 31, 2010. Employer contribution rates are actuarially determined.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2010, 2009 and 2008 were \$10,715,289, \$8,658,413 and \$7,746,001, respectively. For 2010, 87.16 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2009 and 2008. Contributions to the Member-Directed Plan for 2010 were \$133,657 made by the County and \$187,120 made by plan members.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2010*

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

Plan Description – The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple employer public employee retirement plan. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, Ohio 43215-3771, or by calling (888) 227-7877, or by visiting the STRS Ohio Web site at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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

Funding Policy - For the year ended December 31, 2010, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For 2009, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS Ohio for the fiscal years ended December 31, 2010, 2009 and 2008 were \$169,472, \$169,999 and \$167,548 respectively. For 2010, 94.62 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2009 and 2008. There were no contributions made by the County and plan members to the DC and Combined Plans for fiscal year 2010.

**Note 20 - Postemployment Benefits**

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

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
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OPERS maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. The plan includes a medical plan, prescription drug program and Medicare Part B premium reimbursement.

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

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The post-employment health care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund post-retirement health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post-retirement health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2010, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 17.87 percent. The Ohio Revised Code currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law and public safety employer units.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 5.5 percent from January 1 through February 28, 2010, and 5 percent from March 1 through December 31, 2010. The portion of employer contributions allocated to health care for members in the Combined Plan was 4.73 percent from January 1 through February 28, 2010, and 4.23 percent from March 1 through December 31, 2010.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2010, 2009 and 2008 were \$5,806,207, \$6,059,628 and \$7,508,381, respectively. For 2010, 87.16 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2009 and 2008.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased on January 1 of each year from 2006 to 2008. Rates for law enforcement and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
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***State Teachers Retirement System (STRS)***

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

Funding Policy – Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2010, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the fiscal years ended December 31, 2010, 2009 and 2008 were \$13,036, \$13,077 and \$12,888 respectively; 94.62 percent has been contributed for fiscal year 2010 and 100 percent for fiscal years 2009 and 2008.

**Note 21 - Compensated Absences**

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

**Note 22 - Contingent Liabilities**

***Grants***

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

***Litigation***

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

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
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**Note 23 - Contractual Commitments**

As of December 31, 2010, the County had contractual commitments for the following projects:

	Contract Amount	Amount Paid	Remaining on Contract
General	\$518,613	\$415,584	\$103,029
Real Estate Assessment	1,130,700	76,508	1,054,192
Computer Legal Services	1,036,294	833,290	203,004
Hazmat Operations	1,000	0	1,000
County Highway and Bridges	1,018,936	775,821	243,115
Community Development Block Grant	350,000	309,453	40,547
Mental Health Services	5,398,366	4,970,383	427,983
Developmental Disabilities Services	2,013,889	1,032,488	981,401
County Building	165,715	71,749	93,966
Permanent Improvement	62,229	18,935	43,294
Roadwork Development	853,062	688,028	165,034
Solid Waste	1,095	0	1,095
Portage County Sewer	1,896,664	1,293,246	603,418
Portage County Water	2,076,311	1,286,760	789,551
Streetsboro Sewer	1,373,731	1,135,216	238,515
Storm Water Management	42,500	21,815	20,685
Health Benefits	10,507,951	8,567,943	1,940,008
<b>Total</b>	<b>\$28,447,056</b>	<b>\$21,497,219</b>	<b>\$6,949,837</b>

**Note 24 - Interfund Balances and Transfers**

***Interfund Balances***

Interfund balances at December 31, 2010, consisted of the balances resulting from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

Interfund Payable	Interfund Receivable		Total
	General	Internal Service	
General	\$0	\$655,538	\$655,538
Mental Health and Recovery Board	0	9,331	9,331
Developmental Disabilities	0	165,421	165,421
Child Welfare Levy	0	1,016	1,016
Public Assistance	0	194,720	194,720
Nursing Home	3,207,608	84,079	3,291,687
Solid Waste Recycling Center	0	47,814	47,814
Portage County Sewer	0	36,751	36,751
Portage County Water	0	17,852	17,852
Streetsboro Sewer	0	28,454	28,454
Other Governmental Funds	1,823,661	269,510	2,093,171
Other Enterprise Funds	175,000	1,616	176,616
Internal Service Fund	0	15,221	15,221
<b>Total</b>	<b>\$5,206,269</b>	<b>\$1,527,323</b>	<b>\$6,733,592</b>

**Portage County, Ohio**  
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***Interfund Transfers***

Interfund transfers for the year ended December 31, 2010, consisted of the following:

Transfers To	Transfers From				Total
	General	Developmental Disabilities	Other Governmental Funds	Internal Service	
<i>Major Funds:</i>					
General	\$0	\$0	\$2,803	\$839,906	\$842,709
Mental Health and Recovery Board	0	0	0	11,602	11,602
Child Welfare Levy	0	0	0	60,462	60,462
Public Assistance	0	0	0	215,166	215,166
Nursing Home	0	0	0	149,190	149,190
Solid Waste Recycling Center	0	0	0	84,306	84,306
Portage County Sewer	0	0	0	51,596	51,596
Portage County Water	0	0	0	23,858	23,858
Streetsboro Sewer	0	0	0	36,784	36,784
Other Governmental Funds	124,901	200,000	0	398,820	723,721
Other Enterprise Funds	0			2,682	2,682
Internal Service Fund	51,676	0	0	1,514	53,190
<b>Total Transfers</b>	<b>\$176,577</b>	<b>\$200,000</b>	<b>\$2,803</b>	<b>\$1,875,886</b>	<b>\$2,255,266</b>

The general fund transfers to the hazmat operations and planning, women, infants and children and victim assistance special revenue funds and central services internal service fund were made to cover approved compensation in excess of the grant funding revenues. The developmental disabilities special revenue fund transfer to the permanent improvements capital projects fund was made to accumulate money for future upgrades to buildings and facilities. The other governmental funds transfer to the general fund was made for the probate department legal services as prescribed by the court order. The health benefits internal service fund transfer to the major funds, other governmental funds, other enterprise funds and the central services internal service fund was made to distribute excess funds accumulated in compliance with a court order.

**Note 25 - Public Entity Risk Pools**

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

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

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

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

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

**Note 26 - Jointly Governed Organizations**

***Portage County Regional Planning Commission (Commission)***

The County participates in the Portage County Regional Planning Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among Portage County, municipalities and townships. Of the twenty-nine members of the Commissions governing board, the County appoints four. Each member's control over the operation of the Commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. In 2010, the County contributed \$251,416 to the Commission which represents 73.91 percent of total contributions. Complete financial statements can be obtained from the Regional Planning Commission, 128 North Prospect Street, Ravenna, Ohio 44266.

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

The Organization is a jointly governed organization among Portage, Stark, Summit and Wayne counties and the cities of Canton, Akron, Wooster and Kent. A thirty-seven member general policy board oversees the operations of the Organization. Each member appoints board representatives based on population. The County has three representatives on the Board at the present time. The Board exercises total authority for the day-to-day operations of the Organization. These include budgeting, appropriating, contracting, and designating management. Its purpose is to foster a cooperative effort in regional planning, programming and the implementation of regional plans and programs. The County has no financial responsibility for any of the Organization's liabilities. In 2010, the County contributed \$24,348 which represents three percent of total contributions. Complete financial statements may be obtained from the NEFCO at 969 Copley Road, Akron, Ohio 44320-2992.

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

The Akron Metropolitan Area Transportation Study is a jointly governed organization among Portage County, Summit County and Chippewa Township in Wayne County. Three County Commissioners and the County Engineer serve on the 42 member board. Each member's control over the operation of the organization is limited to its representation on the Board. Its purpose is to identify existing and potential transportation problems and to ensure planned improvements are consistent with area transportation goals and objectives. In 2010, the County contributed \$13,400 which represents one percent of total contributions. Complete financial statements can be obtained from the Akron Metropolitan Area Transportation Study at 806 City Center Building, 146 South High Street, Akron, Ohio 44308-1423.

***Northeast Ohio Trade and Economic Consortium (Consortium)***

The Consortium is a jointly governed organization by the Counties of Portage, Stark, Columbiana, Mahoning, Trumbull and Summit. A six member regional council oversees the operation of the Consortium. Each county appoints one council member. The Council exercises total authority for the day-to-day operations of the



**Portage County, Ohio**  
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Consortium. These include budgeting, appropriating, contracting, and designating management. The County has no financial responsibility for any of the Consortium's liabilities. The County made \$25,095 in contributions to the Consortium in 2010 which represents twelve percent of total contributions. Complete financial statements may be obtained from the Northeast Ohio Trade and Economic Consortium, Akron, Ohio.

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

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

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

N.E.O.N. is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Portage, Trumbull, Columbiana, Geauga, Lake, Mahoning, Medina, Ashtabula, Lorain, Summit, Wayne and Stark Counties. N.E.O.N operation is controlled by their board which is comprised of the superintendent's of Developmental Disabilities of each participating County. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. The County made no contributions to N.E.O.N. during the year 2010.

***Neighborhood Development Services (Neighborhood Services)***

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

***Portage County Family and Children First Council (Council)***

The mission of the Council is to promote and facilitate collaboration among community agencies serving children and their families and to unite the community in promoting the well-being of children and their families through leadership advocacy, and coordination of services. The Board of Trustees is made up of 18 individuals from various organizations including 5 from the County. The County made no contributions to the Council during the year 2010.

***Geauga, Ashtabula, and Portage Partnership Incorporated (GAPP)***

GAPP provides for implementation of a local workforce investment system to comply with the Workforce Investment Act. The GAPP board consists of thirty three members, eleven from each participating County. The operation of the council is controlled by an advisory committee, which consists of a representative from each agency. Funding comes from each of the participants. GAPP, Inc., a private not-for-profit entity with a status as a 501(c)(3) organization, functions as the fiscal agent. The Board of Trustees for GAPP, Inc., are appointed by the Board of County Commissioners of each county. The County made no contributions to the GAPP during the year 2010.

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
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**Note 27 - Related Organizations**

***Portage County District Library (Library)***

The Portage County Commissioners are responsible for appointing a voting majority of the Portage County Library District Board; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden on the County. The County serves in a ministerial capacity as the taxing authority for the Library. Once the Library determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2010. Complete financial statements can be obtained from the Portage County District Library at 10482 South Street, Garrettsville, Ohio 44231.

***Portage County Park District (District)***

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

**Note 28 - Joint Venture**

***Portage Geauga Juvenile Detention and Rehabilitation Center (Detention Center)***

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

Continued existence of the Detention Center is dependent on the County's continued participation and the County has an equity interest in the Detention Center. During 2010, the County contributed \$1,774,213 to the Detention Center which represents 75 percent of the total contributions. The Detention Center is not accumulating significant financial resources or experiencing fiscal distress which would cause additional financial benefit to or burden on the County. Complete financial statements can be obtained from the Portage Geauga Juvenile Detention Center, 8000 Infirmary Road, Ravenna, Ohio 44266.

**Note 29 – Donor-Restricted Endowments**

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

**Portage County, Ohio**  
*Notes to the Basic Financial Statements*  
*For The Year Ended December 31, 2010*

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**Note 30 - Portage Industries, Inc. (Organization)**

***Summary of Significant Accounting Policies***

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

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

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

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

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

***Certificates of Deposit*** The certificates bear interest ranging from .69 percent to 1.50 percent and have maturities from twelve months to twenty-four months, with penalties for early withdrawal. Any penalties for early withdrawal would not have a material effect on the financial statements.

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

***Inventory*** At December 31, 2010, the Organization had shop supplies and food product inventory in the amount of \$1,768. Inventory is valued at cost using the first-in, first-out method.

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

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

<u>Depreciation</u>	<u>Life</u>
Office Equipment and Fixtures	5, 10 and 12 Years
Food Service Equipment	10 Years
Transportation Equipment	5 Years
Contract Work Equipment	10 Years

**Portage County, Ohio**  
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Maintenance and repairs are charged to expense as incurred and major renewals and improvements are capitalized.

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

**Revenue Recognition** The Organization has adopted FAS No. 116 (Accounting for Contributions Received and Contributions Made). As such, contributions are recognized as revenue when they are received or unconditionally pledged. Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor imposed restrictions. The Organization's sole support is from Portage County Board of Developmental Disabilities in the form of donated facilities and services. These contributions are recorded as unrestricted support.

Donor-restricted contributions whose restrictions are met in the same reporting period are recorded as unrestricted support.

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

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

**Prepaid Expenses**

The Organization has prepaid insurance expense at December 31, 2010 in the amount of \$5,284.

**Investments**

Investments cost and unrealized gain (loss) consisted of the following at December 31, 2010:

	Quoted Market Value	Total Cost	Realized Gain (Loss)	2010 Unrealized Gain (Loss)
Money Market Funds	\$102,927	\$101,620	\$1,307	\$0

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

As an investment in a closed corporation, there is no readily determinable public market value for the Company. Consequently, the estimated fair value of this investment is based on the net book value of the Company as of December 31, 2010.

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Estimated fair value and cost consisted of the following at December 31, 2010:

	Estimated Fair Value	Total Cost	Realized Gain (Loss)	2010 Unrealized Gain (Loss)
Closed Corporation	\$0	\$360,004	\$0	\$0

In 2009, the Organization entered into an agreement to sell this investment back to the Company for the original investment amount plus interest, as provided for in the membership purchase agreement. Terms of the agreement provide for equal monthly payments to be received over a seven-year period beginning May 1, 2008. Interest is received annually and varies based on prime. This promissory note receivable is in default at December 31, 2008. Income on this investment is recorded only as payments on this promissory note are received. During 2010, the transactions pursuant to the above agreement between the Organization and Company amounted to zero. As a result, no income was received or recorded in these financial statements.

***Office Equipment and Fixtures***

Office Equipment and Fixtures consisted of the following at December 31, 2010:

Contract Work Equipment	\$118,666
Administrative Services Equipment	14,835
Food Service Equipment	5,895
Less Accumulated Depreciation	(112,879)
Total	\$26,517

Equipment and fixtures additions during 2010 amounted to \$17,725. Equipment and fixtures retirements and disposals during 2010 amounted to zero. Depreciation charged to expense in 2010 amounted to \$5,058.

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

Cash paid for interest during the year amounted to zero.

***In-Kind Support***

For the year ended December 31, 2010, the Organization received in-kind support from the Portage County Board of Developmental Disabilities in the amount of \$774,804. These donated services and property were comprised of the following:

Wages and Salaries	\$433,320
Fringe Benefits	151,640
Other Adult Program Costs	
Administrative Costs	74,100
Occupancy	115,744
Total In-Kind Support	\$774,804

***Related Party Transactions***

The Organization performs arms-length contract work in the normal course of doing business with the related party outlined subsection C. For the year ended December 31, 2010, accounts receivable from this related

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party amounted to \$31,041. Also, the Organization purchases certain non-inventory items in the normal course of business from the same related party. For the year ended December 31, 2010, purchases from and accounts payable to this related party amounted to \$24,785.

***Temporarily Restricted Net Assets***

The Organization does not have any temporarily restricted net assets.

***Permanently Restricted Net Assets***

The Organization does not have any permanently restricted net assets.

**Note 31 - Subsequent Event**

The County issued \$577,000 in revenue bonds with an interest rate of 2.375 percent on June 1, 2011. These bonds will mature on June 1, 2051 and were issued to pay a portion of the costs of the Aurora Meadows subdivision sanitary improvements.

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

*Nonmajor Special Revenue Funds*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)

## Combining Statements – Nonmajor Governmental Funds (continued)

### *Nonmajor Special Revenue Funds (continued)*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(continued)



## Combining Statements – Nonmajor Governmental Funds (continued)

### *Nonmajor Special Revenue Funds (continued)*

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

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

***Kent Business Alliance Loan Fund*** - To account for Federal monies and loan repayments used for the Kent Business Alliance.

### *Nonmajor Debt Service Funds*

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

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

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

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

### *Nonmajor Capital Projects Funds*

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

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

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

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

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

**Portage County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2010*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$13,586,821	\$652,308	\$4,476,269	\$18,715,398
Cash and Cash Equivalents In Segregated Accounts	42,638	0	0	42,638
Materials and Supplies Inventory	182,317	0	0	182,317
Intergovernmental Receivable	4,348,215	0	249,109	4,597,324
Property Taxes Receivable	0	1,393,782	0	1,393,782
Special Assessments Receivable	10,624	1,540,729	0	1,551,353
Loans Receivable	5,712,213	0	0	5,712,213
<i>Total Assets</i>	<u>\$23,882,828</u>	<u>\$3,586,819</u>	<u>\$4,725,378</u>	<u>\$32,195,025</u>
<b>Liabilities</b>				
Accounts Payable	\$384,120	\$0	\$78,315	\$462,435
Accrued Wages	442,231	0	0	442,231
Intergovernmental Payable	79,323	0	0	79,323
Interfund Payable	2,004,322	58,849	30,000	2,093,171
Deferred Revenue	2,794,850	2,934,511	201,843	5,931,204
<i>Total Liabilities</i>	<u>5,704,846</u>	<u>2,993,360</u>	<u>310,158</u>	<u>9,008,364</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	1,522,257	0	257,028	1,779,285
Reserved for Loans Receivable	5,712,213	0	0	5,712,213
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	10,943,512	0	0	10,943,512
Debt Service Funds	0	593,459	0	593,459
Capital Projects Funds	0	0	4,158,192	4,158,192
<i>Total Fund Balances</i>	<u>18,177,982</u>	<u>593,459</u>	<u>4,415,220</u>	<u>23,186,661</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$23,882,828</u>	<u>\$3,586,819</u>	<u>\$4,725,378</u>	<u>\$32,195,025</u>

**Portage County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2010*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$0	\$1,395,310	\$0	\$1,395,310
Intergovernmental	13,628,644	0	4,308,800	17,937,444
Interest	114,287	0	0	114,287
Licenses and Permits	460,634	0	0	460,634
Fines and Forfeitures	712,174	0	0	712,174
Rentals and Royalties	0	179,357	0	179,357
Charges for Services	5,408,860	0	486,915	5,895,775
Contributions and Donations	23,521	0	5,596	29,117
Special Assessments	4,136	165,506	0	169,642
Other	470,099	194,821	379,295	1,044,215
<i>Total Revenues</i>	<u>20,822,355</u>	<u>1,934,994</u>	<u>5,180,606</u>	<u>27,937,955</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	6,497,669	0	0	6,497,669
Judicial	877,841	0	0	877,841
Public Safety	2,588,904	0	0	2,588,904
Public Works	9,010,840	0	0	9,010,840
Health	1,871,071	0	0	1,871,071
Human Services	3,533,213	0	0	3,533,213
Capital Outlay	0	0	5,008,028	5,008,028
Debt Service:				
Principal Retirement	0	5,225,957	0	5,225,957
Interest and Fiscal Charges	0	729,377	0	729,377
Bond Issuance Costs	0	67,805	0	67,805
<i>Total Expenditures</i>	<u>24,379,538</u>	<u>6,023,139</u>	<u>5,008,028</u>	<u>35,410,705</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,557,183)</u>	<u>(4,088,145)</u>	<u>172,578</u>	<u>(7,472,750)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	10,165	0	0	10,165
General Obligation Bonds Issued	0	9,914,281	100,719	10,015,000
Special Assessment Bonds Issued	0	301,000	0	301,000
Premium on Bonds Issued	0	208,964	0	208,964
Payment to Refunded Bond Escrow Agent	0	(6,354,699)	0	(6,354,699)
Transfers In	454,653	69,068	200,000	723,721
Transfers Out	(2,803)	0	0	(2,803)
<i>Total Other Financing Sources (Uses)</i>	<u>462,015</u>	<u>4,138,614</u>	<u>300,719</u>	<u>4,901,348</u>
<i>Net Change in Fund Balances</i>	(3,095,168)	50,469	473,297	(2,571,402)
<i>Fund Balances Beginning of Year</i>	<u>21,273,150</u>	<u>542,990</u>	<u>3,941,923</u>	<u>25,758,063</u>
<i>Fund Balances End of Year</i>	<u>\$18,177,982</u>	<u>\$593,459</u>	<u>\$4,415,220</u>	<u>\$23,186,661</u>

**Portage County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2010*

	<u>Recorder</u>	<u>Certificate of Title</u>	<u>Enterprise Zone Monitoring</u>
<b>Assets</b>			
Equity in Pooled Cash and			
Cash Equivalents	\$596,706	\$987,159	\$36,140
Cash and Cash Equivalents			
In Segregated Accounts	0	0	0
Materials and Supplies Inventory	0	0	0
Intergovernmental Receivable	0	0	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$596,706</u>	<u>\$987,159</u>	<u>\$36,140</u>
<b>Liabilities</b>			
Accounts Payable	\$713	\$0	\$0
Accrued Wages	0	20,352	422
Intergovernmental Payable	0	3,096	65
Interfund Payable	0	13,052	379
Deferred Revenue	0	0	0
<i>Total Liabilities</i>	<u>713</u>	<u>36,500</u>	<u>866</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	0	15	0
Reserved for Loans Receivable	0	0	0
Unreserved, Undesignated (Deficit)	595,993	950,644	35,274
<i>Total Fund Balances (Deficit)</i>	<u>595,993</u>	<u>950,659</u>	<u>35,274</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$596,706</u>	<u>\$987,159</u>	<u>\$36,140</u>

<u>Real Estate Assessment</u>	<u>Delinquent Real Estate Tax Assessment Collection</u>	<u>Court Security</u>	<u>Law Library</u>	<u>Computer Legal Research</u>
\$3,965,508	\$1,362,905	\$1,957	\$479,532	\$912,166
0	0	0	0	0
0	0	0	0	0
0	0	0	37,544	39,195
0	0	0	0	0
0	0	0	0	0
<u>\$3,965,508</u>	<u>\$1,362,905</u>	<u>\$1,957</u>	<u>\$517,076</u>	<u>\$951,361</u>
\$19,533	\$4,175	\$0	\$24,915	\$579
21,034	15,487	0	2,618	11,846
7,137	2,382	0	405	1,826
13,217	14,330	0	1,085	7,041
0	0	0	0	0
<u>60,921</u>	<u>36,374</u>	<u>0</u>	<u>29,023</u>	<u>21,292</u>
1,035,048	0	0	0	211,203
0	0	0	0	0
<u>2,869,539</u>	<u>1,326,531</u>	<u>1,957</u>	<u>488,053</u>	<u>718,866</u>
<u>3,904,587</u>	<u>1,326,531</u>	<u>1,957</u>	<u>488,053</u>	<u>930,069</u>
<u>\$3,965,508</u>	<u>\$1,362,905</u>	<u>\$1,957</u>	<u>\$517,076</u>	<u>\$951,361</u>

(continued)

**Portage County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2010*

	<u>Mediation and Dispute</u>	<u>Concealed Handgun Licenses</u>	<u>Enforcement and Education</u>
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$179,131	\$110,788	\$25,975
Cash and Cash Equivalents In Segregated Accounts	0	0	0
Materials and Supplies Inventory	0	0	0
Intergovernmental Receivable	10,021	0	0
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$189,152</u>	<u>\$110,788</u>	<u>\$25,975</u>
<b>Liabilities</b>			
Accounts Payable	\$508	\$0	\$0
Accrued Wages	4,182	0	0
Intergovernmental Payable	644	4,104	0
Interfund Payable	2,212	0	0
Deferred Revenue	0	0	0
<i>Total Liabilities</i>	<u>7,546</u>	<u>4,104</u>	<u>0</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	0	0	0
Reserved for Loans Receivable	0	0	0
Unreserved, Undesignated (Deficit)	181,606	106,684	25,975
<i>Total Fund Balances (Deficit)</i>	<u>181,606</u>	<u>106,684</u>	<u>25,975</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$189,152</u>	<u>\$110,788</u>	<u>\$25,975</u>

<u>Sheriff's Grants</u>	<u>Electronic Home Monitoring</u>	<u>Juvenile Court Grants</u>	<u>Probation Services</u>	<u>Probate Court Conduct</u>
\$128,687	\$117,233	\$320,362	\$434,423	\$9,686
30,433	0	0	0	0
0	0	0	0	0
26,978	0	135,013	336,728	0
0	0	0	0	0
0	0	0	0	0
<u>\$186,098</u>	<u>\$117,233</u>	<u>\$455,375</u>	<u>\$771,151</u>	<u>\$9,686</u>
\$12,246	\$0	\$2,010	\$0	\$0
0	0	20,016	27,602	0
0	0	3,083	4,219	0
23,107	0	11,347	66,499	0
21,671	0	60,974	231,636	0
<u>57,024</u>	<u>0</u>	<u>97,430</u>	<u>329,956</u>	<u>0</u>
11,792	0	340	0	0
0	0	0	0	0
117,282	117,233	357,605	441,195	9,686
<u>129,074</u>	<u>117,233</u>	<u>357,945</u>	<u>441,195</u>	<u>9,686</u>
<u>\$186,098</u>	<u>\$117,233</u>	<u>\$455,375</u>	<u>\$771,151</u>	<u>\$9,686</u>

(continued)

**Portage County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2010*

	Hazmat Operations and Planning	Local Law Enforcement	Motor Vehicle and Gas Tax
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$200,816	\$0	\$1,537,514
Cash and Cash Equivalents In Segregated Accounts	0	12,205	0
Materials and Supplies Inventory	0	0	182,317
Intergovernmental Receivable	27,668	0	2,824,450
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$228,484</u>	<u>\$12,205</u>	<u>\$4,544,281</u>
<b>Liabilities</b>			
Accounts Payable	\$6,533	\$0	\$206,660
Accrued Wages	7,840	0	169,123
Intergovernmental Payable	1,493	0	26,559
Interfund Payable	51,953	0	1,315,375
Deferred Revenue	9,012	0	1,878,311
<i>Total Liabilities</i>	<u>76,831</u>	<u>0</u>	<u>3,596,028</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	2,374	0	112,483
Reserved for Loans Receivable	0	0	0
Unreserved, Undesignated (Deficit)	149,279	12,205	835,770
<i>Total Fund Balances (Deficit)</i>	<u>151,653</u>	<u>12,205</u>	<u>948,253</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$228,484</u>	<u>\$12,205</u>	<u>\$4,544,281</u>



<u>Ditch Maintenance</u>	<u>Community Development</u>	<u>Marriage License</u>	<u>Dog and Kennel</u>	<u>Women, Infants and Children</u>
\$37,713	\$571,863	\$14,134	\$135,041	\$249,404
0	0	0	0	0
0	0	0	0	0
0	0	1,473	63	853,073
10,624	0	0	0	0
0	0	0	0	0
<u>\$48,337</u>	<u>\$571,863</u>	<u>\$15,607</u>	<u>\$135,104</u>	<u>\$1,102,477</u>
\$0	\$54,215	\$1,826	\$43,340	\$419
0	0	0	11,952	39,983
0	0	0	2,305	6,108
0	0	0	228,052	114,378
10,624	0	0	0	572,698
<u>10,624</u>	<u>54,215</u>	<u>1,826</u>	<u>285,649</u>	<u>733,586</u>
0	127,392	0	0	5
0	0	0	0	0
37,713	390,256	13,781	(150,545)	368,886
<u>37,713</u>	<u>517,648</u>	<u>13,781</u>	<u>(150,545)</u>	<u>368,891</u>
<u>\$48,337</u>	<u>\$571,863</u>	<u>\$15,607</u>	<u>\$135,104</u>	<u>\$1,102,477</u>

(continued)

**Portage County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2010*

	Indigent Guardianship	Child Support Administration	Senior Center
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$162,707	\$399,138	\$14,500
Cash and Cash Equivalents In Segregated Accounts	0	0	0
Materials and Supplies Inventory	0	0	0
Intergovernmental Receivable	0	22,703	5,100
Special Assessments Receivable	0	0	0
Loans Receivable	0	0	0
<i>Total Assets</i>	<u>\$162,707</u>	<u>\$421,841</u>	<u>\$19,600</u>
<b>Liabilities</b>			
Accounts Payable	\$0	\$6,448	\$0
Accrued Wages	0	74,411	0
Intergovernmental Payable	0	13,532	0
Interfund Payable	0	50,053	12,000
Deferred Revenue	0	0	5,100
<i>Total Liabilities</i>	<u>0</u>	<u>144,444</u>	<u>17,100</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	0	0	0
Reserved for Loans Receivable	0	0	0
Unreserved, Undesignated (Deficit)	162,707	277,397	2,500
<i>Total Fund Balances (Deficit)</i>	<u>162,707</u>	<u>277,397</u>	<u>2,500</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$162,707</u>	<u>\$421,841</u>	<u>\$19,600</u>

<u>Victim Assistance</u>	<u>Outside Assistance</u>	<u>Revolving Loan</u>	<u>Kent Business Alliance Loan</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$49,017	\$16,020	\$499,712	\$30,884	\$13,586,821
0	0	0	0	42,638
0	0	0	0	182,317
17,656	10,550	0	0	4,348,215
0	0	0	0	10,624
0	0	5,695,043	17,170	5,712,213
<u>\$66,673</u>	<u>\$26,570</u>	<u>\$6,194,755</u>	<u>\$48,054</u>	<u>\$23,882,828</u>
\$0	\$0	\$0	\$0	\$384,120
9,974	5,389	0	0	442,231
1,535	830	0	0	79,323
22,307	57,935	0	0	2,004,322
4,824	0	0	0	2,794,850
<u>38,640</u>	<u>64,154</u>	<u>0</u>	<u>0</u>	<u>5,704,846</u>
0	0	21,605	0	1,522,257
0	0	5,695,043	17,170	5,712,213
28,033	(37,584)	478,107	30,884	10,943,512
<u>28,033</u>	<u>(37,584)</u>	<u>6,194,755</u>	<u>48,054</u>	<u>18,177,982</u>
<u>\$66,673</u>	<u>\$26,570</u>	<u>\$6,194,755</u>	<u>\$48,054</u>	<u>\$23,882,828</u>

**Portage County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2010*

	Recorder	Certificate of Title	Enterprise Zone Monitoring	Real Estate Assessment
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$0	\$0
Interest	0	0	0	0
Licenses and Permits	0	0	0	100
Fines and Forfeitures	0	0	0	385
Charges for Services	62,676	1,030,902	18,500	1,764,865
Contributions and Donations	0	0	0	0
Special Assessments	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>62,676</u>	<u>1,030,902</u>	<u>18,500</u>	<u>1,765,350</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	55,760	650,959	13,681	4,853,837
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>55,760</u>	<u>650,959</u>	<u>13,681</u>	<u>4,853,837</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>6,916</u>	<u>379,943</u>	<u>4,819</u>	<u>(3,088,487)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	0	0
Transfers In	0	16,044	256	20,068
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>16,044</u>	<u>256</u>	<u>20,068</u>
<i>Net Change in Fund Balances</i>	6,916	395,987	5,075	(3,068,419)
<i>Fund Balances (Deficit)</i>				
<i>Beginning of Year</i>	<u>589,077</u>	<u>554,672</u>	<u>30,199</u>	<u>6,973,006</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$595,993</u>	<u>\$950,659</u>	<u>\$35,274</u>	<u>\$3,904,587</u>

<u>Delinquent Real Estate Tax Assessment Collection</u>	<u>Court Security</u>	<u>Law Library</u>	<u>Computer Legal Research</u>	<u>Mediation and Dispute</u>	<u>Concealed Handgun Licenses</u>
\$0	\$0	\$0	\$0	\$0	\$0
15,727	0	0	0	0	0
0	0	0	0	0	69,402
0	126,682	7,959	0	0	0
337,493	0	418,854	564,013	115,054	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	418,176	0	0	0
<u>353,220</u>	<u>126,682</u>	<u>844,989</u>	<u>564,013</u>	<u>115,054</u>	<u>69,402</u>
408,017	124,725	390,690	0	0	0
0	0	0	781,796	96,045	0
0	0	0	0	0	47,173
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>408,017</u>	<u>124,725</u>	<u>390,690</u>	<u>781,796</u>	<u>96,045</u>	<u>47,173</u>
(54,797)	1,957	454,299	(217,783)	19,009	22,229
0	0	0	0	0	0
10,460	0	0	10,264	2,862	0
0	0	0	0	0	0
<u>10,460</u>	<u>0</u>	<u>0</u>	<u>10,264</u>	<u>2,862</u>	<u>0</u>
(44,337)	1,957	454,299	(207,519)	21,871	22,229
<u>1,370,868</u>	<u>0</u>	<u>33,754</u>	<u>1,137,588</u>	<u>159,735</u>	<u>84,455</u>
<u>\$1,326,531</u>	<u>\$1,957</u>	<u>\$488,053</u>	<u>\$930,069</u>	<u>\$181,606</u>	<u>\$106,684</u>

(continued)

**Portage County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2010*

	Enforcement and Education	Sheriff's Grants	Electronic Home Monitoring	Juvenile Court Grants
<b>Revenues</b>				
Intergovernmental	\$0	\$539,650	\$0	\$470,603
Interest	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	985	0	85,572	0
Charges for Services	0	158,207	0	0
Contributions and Donations	0	9,840	0	0
Special Assessments	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>985</u>	<u>707,697</u>	<u>85,572</u>	<u>470,603</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	2,776	662,079	28,123	524,605
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>2,776</u>	<u>662,079</u>	<u>28,123</u>	<u>524,605</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,791)</u>	<u>45,618</u>	<u>57,449</u>	<u>(54,002)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	15,918
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,918</u>
<i>Net Change in Fund Balances</i>	(1,791)	45,618	57,449	(38,084)
<i>Fund Balances (Deficit)</i>				
<i>Beginning of Year</i>	<u>27,766</u>	<u>83,456</u>	<u>59,784</u>	<u>396,029</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$25,975</u></u>	<u><u>\$129,074</u></u>	<u><u>\$117,233</u></u>	<u><u>\$357,945</u></u>

<u>Probation Services</u>	<u>Probate Court Conduct</u>	<u>Hazmat Operations and Planning</u>	<u>Local Law Enforcement</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Ditch Maintenance</u>
\$464,419	\$0	\$326,471	\$0	\$6,412,876	\$0
0	0	0	1,499	38,675	0
0	0	0	0	150	0
362,093	784	0	0	105,912	0
0	0	71,275	0	293,298	0
0	0	0	0	468	0
0	0	0	0	0	4,136
0	0	33,309	0	7,819	0
<u>826,512</u>	<u>784</u>	<u>431,055</u>	<u>1,499</u>	<u>6,859,198</u>	<u>4,136</u>
0	0	0	0	0	0
0	0	0	0	0	0
890,731	0	433,417	0	0	0
0	0	0	0	7,715,341	9,800
0	0	0	0	0	0
0	0	0	0	0	0
<u>890,731</u>	<u>0</u>	<u>433,417</u>	<u>0</u>	<u>7,715,341</u>	<u>9,800</u>
<u>(64,219)</u>	<u>784</u>	<u>(2,362)</u>	<u>1,499</u>	<u>(856,143)</u>	<u>(5,664)</u>
0	0	0	0	10,165	0
23,114	0	46,774	0	127,270	0
0	0	0	0	0	0
<u>23,114</u>	<u>0</u>	<u>46,774</u>	<u>0</u>	<u>137,435</u>	<u>0</u>
(41,105)	784	44,412	1,499	(718,708)	(5,664)
<u>482,300</u>	<u>8,902</u>	<u>107,241</u>	<u>10,706</u>	<u>1,666,961</u>	<u>43,377</u>
<u>\$441,195</u>	<u>\$9,686</u>	<u>\$151,653</u>	<u>\$12,205</u>	<u>\$948,253</u>	<u>\$37,713</u>

(continued)

**Portage County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2010*

	Community Development	Marriage License	Dog and Kennel	Child Health Services
<b>Revenues</b>				
Intergovernmental	\$1,146,659	\$0	\$4,083	\$0
Interest	0	0	0	0
Licenses and Permits	0	30,387	360,595	0
Fines and Forfeitures	0	0	3,952	0
Charges for Services	0	0	42,999	0
Contributions and Donations	0	0	11,903	0
Special Assessments	0	0	0	0
Other	0	0	0	10,795
<i>Total Revenues</i>	<u>1,146,659</u>	<u>30,387</u>	<u>423,532</u>	<u>10,795</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	936,561	0	0	0
Health	0	32,291	455,329	26,915
Human Services	0	0	0	0
<i>Total Expenditures</i>	<u>936,561</u>	<u>32,291</u>	<u>455,329</u>	<u>26,915</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>210,098</u>	<u>(1,904)</u>	<u>(31,797)</u>	<u>(16,120)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	9,160	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>9,160</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	210,098	(1,904)	(22,637)	(16,120)
<i>Fund Balances (Deficit)</i>				
<i>Beginning of Year</i>	<u>307,550</u>	<u>15,685</u>	<u>(127,908)</u>	<u>16,120</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$517,648</u></u>	<u><u>\$13,781</u></u>	<u><u>(\$150,545)</u></u>	<u><u>\$0</u></u>



<u>Women, Infants and Children</u>	<u>Indigent Guardianship</u>	<u>Child Support Administration</u>	<u>Senior Center</u>	<u>Victim Assistance</u>	<u>Outside Assistance</u>
\$1,406,960	\$0	\$2,166,800	\$16,911	\$227,775	\$238,287
0	0	0	0	0	0
0	0	0	0	0	0
0	17,850	0	0	0	0
0	0	488,499	0	41,060	0
0	0	0	1,310	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,406,960</u>	<u>17,850</u>	<u>2,655,299</u>	<u>18,221</u>	<u>268,835</u>	<u>238,287</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,356,536	0	0	0	0	0
0	12,852	2,974,803	25,269	276,954	243,335
<u>1,356,536</u>	<u>12,852</u>	<u>2,974,803</u>	<u>25,269</u>	<u>276,954</u>	<u>243,335</u>
50,424	4,998	(319,504)	(7,048)	(8,119)	(5,048)
0	0	0	0	0	0
40,924	0	89,022	0	38,631	3,886
0	(2,803)	0	0	0	0
<u>40,924</u>	<u>(2,803)</u>	<u>89,022</u>	<u>0</u>	<u>38,631</u>	<u>3,886</u>
91,348	2,195	(230,482)	(7,048)	30,512	(1,162)
277,543	160,512	507,879	9,548	(2,479)	(36,422)
<u>\$368,891</u>	<u>\$162,707</u>	<u>\$277,397</u>	<u>\$2,500</u>	<u>\$28,033</u>	<u>(\$37,584)</u>

(continued)

**Portage County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2010*

	Revolving Loan	Kent Business Alliance Loan	Total Nonmajor Special Revenue Funds
<b>Revenues</b>			
Intergovernmental	\$207,150	\$0	\$13,628,644
Interest	56,767	1,619	114,287
Licenses and Permits	0	0	460,634
Fines and Forfeitures	0	0	712,174
Charges for Services	1,086	79	5,408,860
Contributions and Donations	0	0	23,521
Special Assessments	0	0	4,136
Other	0	0	470,099
<i>Total Revenues</i>	<u>265,003</u>	<u>1,698</u>	<u>20,822,355</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	0	0	6,497,669
Judicial	0	0	877,841
Public Safety	0	0	2,588,904
Public Works	342,882	6,256	9,010,840
Health	0	0	1,871,071
Human Services	0	0	3,533,213
<i>Total Expenditures</i>	<u>342,882</u>	<u>6,256</u>	<u>24,379,538</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(77,879)</u>	<u>(4,558)</u>	<u>(3,557,183)</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	0	0	10,165
Transfers In	0	0	454,653
Transfers Out	0	0	(2,803)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>462,015</u>
<i>Net Change in Fund Balances</i>	(77,879)	(4,558)	(3,095,168)
<i>Fund Balances (Deficit)</i>			
<i>Beginning of Year</i>	<u>6,272,634</u>	<u>52,612</u>	<u>21,273,150</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$6,194,755</u>	<u>\$48,054</u>	<u>\$18,177,982</u>

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**Portage County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Debt Service Funds*  
*December 31, 2010*

	Bond Retirement	Special Assessment Bond Retirement	Special Assessment OWDA Loans	Total Nonmajor Debt Service Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$363,985	\$237,459	\$50,864	\$652,308
Property Taxes Receivable	1,393,782	0	0	1,393,782
Special Assessments Receivable	0	1,134,986	405,743	1,540,729
<i>Total Assets</i>	<u>\$1,757,767</u>	<u>\$1,372,445</u>	<u>\$456,607</u>	<u>\$3,586,819</u>
<b>Liabilities</b>				
Interfund Payable	\$0	\$58,849	\$0	\$58,849
Deferred Revenue	1,393,782	1,134,986	405,743	2,934,511
<i>Total Liabilities</i>	1,393,782	1,193,835	405,743	2,993,360
<b>Fund Balances</b>				
Unreserved, Undesignated	363,985	178,610	50,864	593,459
<i>Total Liabilities and Fund Balances</i>	<u>\$1,757,767</u>	<u>\$1,372,445</u>	<u>\$456,607</u>	<u>\$3,586,819</u>

**Portage County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Debt Service Funds*  
*For the Year Ended December 31, 2010*

	Bond Retirement	Special Assessment Bond Retirement	Special Assessment OWDA Loans	Total Nonmajor Debt Service Funds
<b>Revenues</b>				
Property Taxes	\$1,395,310	\$0	\$0	\$1,395,310
Rentals and Royalties	179,357	0	0	179,357
Special Assessments	0	117,535	47,971	165,506
Other	194,821	0	0	194,821
<i>Total Revenues</i>	<u>1,769,488</u>	<u>117,535</u>	<u>47,971</u>	<u>1,934,994</u>
<b>Expenditures</b>				
Debt Service:				
Principal Retirement	5,110,614	78,287	37,056	5,225,957
Interest and Fiscal Charges	671,419	40,906	17,052	729,377
Bond Issuance Costs	64,487	3,318	0	67,805
<i>Total Expenditures</i>	<u>5,846,520</u>	<u>122,511</u>	<u>54,108</u>	<u>6,023,139</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(4,077,032)</u>	<u>(4,976)</u>	<u>(6,137)</u>	<u>(4,088,145)</u>
<b>Other Financing Sources (Uses)</b>				
General Obligation Bonds Issued	9,914,281	0	0	9,914,281
Special Assessment Bonds Issued	0	301,000	0	301,000
Premium on Bonds Issued	198,738	10,226	0	208,964
Payment to Refunded Bond Escrow Agent	(6,043,543)	(311,156)	0	(6,354,699)
Transfers In	69,068	0	0	69,068
<i>Total Other Financing Sources (Uses)</i>	<u>4,138,544</u>	<u>70</u>	<u>0</u>	<u>4,138,614</u>
<i>Net Change in Fund Balances</i>	61,512	(4,906)	(6,137)	50,469
<i>Fund Balances Beginning of Year</i>	<u>302,473</u>	<u>183,516</u>	<u>57,001</u>	<u>542,990</u>
<i>Fund Balances End of Year</i>	<u><u>\$363,985</u></u>	<u><u>\$178,610</u></u>	<u><u>\$50,864</u></u>	<u><u>\$593,459</u></u>

**Portage County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2010*

	<u>Building Improvements</u>	<u>Permanent Improvements</u>	<u>Roadwork Improvements</u>	<u>Computer Acquisition and Installation</u>	<u>Total Nonmajor Capital Projects Funds</u>
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$118,086	\$4,095,069	\$222,707	\$40,407	\$4,476,269
Intergovernmental Receivable	<u>28,654</u>	<u>47,266</u>	<u>173,189</u>	<u>0</u>	<u>249,109</u>
<i>Total Assets</i>	<u>\$146,740</u>	<u>\$4,142,335</u>	<u>\$395,896</u>	<u>\$40,407</u>	<u>\$4,725,378</u>
<b>Liabilities</b>					
Accounts Payable	\$21,883	\$24,939	\$31,493	\$0	\$78,315
Interfund Payable	0	30,000	0	0	30,000
Deferred Revenue	<u>28,654</u>	<u>0</u>	<u>173,189</u>	<u>0</u>	<u>201,843</u>
<i>Total Liabilities</i>	<u>50,537</u>	<u>54,939</u>	<u>204,682</u>	<u>0</u>	<u>310,158</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	16,300	107,188	133,540	0	257,028
Unreserved, Undesignated	<u>79,903</u>	<u>3,980,208</u>	<u>57,674</u>	<u>40,407</u>	<u>4,158,192</u>
<i>Total Fund Balances</i>	<u>96,203</u>	<u>4,087,396</u>	<u>191,214</u>	<u>40,407</u>	<u>4,415,220</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$146,740</u>	<u>\$4,142,335</u>	<u>\$395,896</u>	<u>\$40,407</u>	<u>\$4,725,378</u>

**Portage County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2010*

	<u>Building Improvements</u>	<u>Permanent Improvements</u>	<u>Roadwork Improvements</u>	<u>Computer Acquisition and Installation</u>	<u>Total Nonmajor Capital Projects Funds</u>
<b>Revenues</b>					
Intergovernmental	\$5,300	\$191,224	\$4,112,276	\$0	\$4,308,800
Charges for Services	16,573	470,342	0	0	486,915
Contributions and Donations	0	5,596	0	0	5,596
Other	<u>0</u>	<u>1,225</u>	<u>378,070</u>	<u>0</u>	<u>379,295</u>
<i>Total Revenues</i>	21,873	668,387	4,490,346	0	5,180,606
<b>Expenditures</b>					
Capital Outlay	<u>183,667</u>	<u>371,134</u>	<u>4,391,093</u>	<u>62,134</u>	<u>5,008,028</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(161,794)</u>	<u>297,253</u>	<u>99,253</u>	<u>(62,134)</u>	<u>172,578</u>
<b>Other Financing Sources</b>					
General Obligation Bonds Issued	100,719	0	0	0	100,719
Transfers In	<u>0</u>	<u>200,000</u>	<u>0</u>	<u>0</u>	<u>200,000</u>
<i>Total Other Financing Sources</i>	<u>100,719</u>	<u>200,000</u>	<u>0</u>	<u>0</u>	<u>300,719</u>
<i>Net Change in Fund Balances</i>	(61,075)	497,253	99,253	(62,134)	473,297
<i>Fund Balances Beginning of Year</i>	<u>157,278</u>	<u>3,590,143</u>	<u>91,961</u>	<u>102,541</u>	<u>3,941,923</u>
<i>Fund Balances End of Year</i>	<u><u>\$96,203</u></u>	<u><u>\$4,087,396</u></u>	<u><u>\$191,214</u></u>	<u><u>\$40,407</u></u>	<u><u>\$4,415,220</u></u>

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## Combining Statements - Nonmajor Enterprise Funds

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

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

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

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

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

**Portage County, Ohio**  
*Combining Statement of Fund Net Assets*  
*Nonmajor Enterprise Funds*  
*December 31, 2010*

	Freedom Secondary Railroad	SCRAM	Electronic Fingerprinting
<b>Assets</b>			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$23,319	\$240,283	\$30,001
<i>Receivables:</i>			
Accounts	0	0	0
<i>Total Current Assets</i>	<u>23,319</u>	<u>240,283</u>	<u>30,001</u>
<i>Noncurrent Assets:</i>			
<i>Capital Assets:</i>			
Nondepreciable Capital Assets	71,401	0	0
Depreciable Capital Assets, Net	144,802	0	0
<i>Total Noncurrent Assets</i>	<u>216,203</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u>239,522</u>	<u>240,283</u>	<u>30,001</u>
<b>Liabilities</b>			
<i>Current Liabilities:</i>			
Accounts Payable	0	9,918	0
Accrued Wages	0	2,290	0
Intergovernmental Payable	0	352	1,936
Interfund Payable	0	1,447	0
Intergovernmental Loans Payable	785	0	0
<i>Total Current Liabilities</i>	785	14,007	1,936
<i>Long-Term Liabilities:</i>			
Intergovernmental Loans Payable	177,097	0	0
<i>Total Liabilities</i>	<u>177,882</u>	<u>14,007</u>	<u>1,936</u>
<b>Net Assets</b>			
<i>Invested in Capital Assets,</i>			
Net of Related Debt	38,321	0	0
Unrestricted	23,319	226,276	28,065
<i>Total Net Assets</i>	<u>\$61,640</u>	<u>\$226,276</u>	<u>\$28,065</u>

Storm Water Management	Total Nonmajor Enterprise Funds
\$205,595	\$499,198
<u>1,076,407</u>	<u>1,076,407</u>
<u>1,282,002</u>	<u>1,575,605</u>
0	71,401
<u>0</u>	<u>144,802</u>
<u>0</u>	<u>216,203</u>
<u>1,282,002</u>	<u>1,791,808</u>
3,105	13,023
488	2,778
75	2,363
175,169	176,616
<u>0</u>	<u>785</u>
178,837	195,565
<u>0</u>	<u>177,097</u>
<u>178,837</u>	<u>372,662</u>
0	38,321
<u>1,103,165</u>	<u>1,380,825</u>
<u>\$1,103,165</u>	<u>\$1,419,146</u>

**Portage County, Ohio**  
*Combining Statement of Revenues,  
Expenses and Changes in Fund Net Assets  
Nonmajor Enterprise Funds  
For the Year Ended December 31, 2010*

	Freedom Secondary Railroad	SCRAM	Electronic Fingerprinting
<b>Operating Revenues</b>			
Charges for Services	\$750	\$189,774	\$19,066
Other	5,571	0	0
<i>Total Operating Revenues</i>	<u>6,321</u>	<u>189,774</u>	<u>19,066</u>
<b>Operating Expenses</b>			
Personal Services	0	56,596	0
Materials and Supplies	0	0	135
Contractual Services	0	94,851	13,485
Depreciation and Amortization	4,751	0	0
<i>Total Operating Expenses</i>	<u>4,751</u>	<u>151,447</u>	<u>13,620</u>
<i>Income before Transfers</i>	1,570	38,327	5,446
Transfers In	0	2,682	0
<i>Change in Net Assets</i>	1,570	41,009	5,446
<i>Net Assets Beginning of Year</i>	<u>60,070</u>	<u>185,267</u>	<u>22,619</u>
<i>Net Assets End of Year</i>	<u><u>\$61,640</u></u>	<u><u>\$226,276</u></u>	<u><u>\$28,065</u></u>

Storm Water Management	Total Nonmajor Enterprise Funds
\$1,037,339	\$1,246,929
0	5,571
<u>1,037,339</u>	<u>1,252,500</u>
9,963	66,559
0	135
478,389	586,725
0	4,751
<u>488,352</u>	<u>658,170</u>
548,987	594,330
0	2,682
<u>548,987</u>	<u>597,012</u>
554,178	822,134
<u>554,178</u>	<u>822,134</u>
<u>\$1,103,165</u>	<u>\$1,419,146</u>

**Portage County, Ohio**  
*Combining Statement of Cash Flows*  
*Nonmajor Enterprise Funds*  
*For the Year Ended December 31, 2010*

	Freedom Secondary Railroad	SCRAM	Electronic Fingerprinting
<b><i>Increase (Decrease) in Cash and Cash Equivalents</i></b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Customers	\$750	\$189,774	\$19,066
Other Cash Receipts	5,571	0	0
Cash Payments to Employees for Services	0	(56,099)	0
Cash Payments for Goods and Services	0	(101,950)	(13,172)
<i>Net Cash Provided by Operating Activities</i>	<u>6,321</u>	<u>31,725</u>	<u>5,894</u>
<b>Cash Flows from Noncapital Financing Activities</b>			
Advances Out	0	0	0
Transfers In	0	2,682	0
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>0</u>	<u>2,682</u>	<u>0</u>
<b>Cash Flows from Capital and Related Financing Activities</b>			
Principal Paid on Intergovernmental Loans	(16,998)	0	0
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(10,677)	34,407	5,894
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>33,996</u>	<u>205,876</u>	<u>24,107</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$23,319</u></u>	<u><u>\$240,283</u></u>	<u><u>\$30,001</u></u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>			
Operating Income	\$1,570	\$38,327	\$5,446
Adjustments:			
Depreciation	4,751	0	0
Decrease in Accounts Receivable:	0	0	0
Increase (Decrease) in Liabilities:			
Accounts Payable	0	(7,099)	0
Accrued Wages	0	270	0
Interfund Payable	0	186	0
Intergovernmental Payable	0	41	448
<i>Total Adjustments</i>	<u>4,751</u>	<u>(6,602)</u>	<u>448</u>
<i>Net Cash Provided by Operating Activities</i>	<u><u>\$6,321</u></u>	<u><u>\$31,725</u></u>	<u><u>\$5,894</u></u>

<u>Storm Water Management</u>	<u>Total Nonmajor Enterprise Funds</u>
\$695,400	\$904,990
0	5,571
(9,887)	(65,986)
<u>(476,254)</u>	<u>(591,376)</u>
<u>209,259</u>	<u>253,199</u>
(50,000)	(50,000)
<u>0</u>	<u>2,682</u>
<u>(50,000)</u>	<u>(47,318)</u>
<u>0</u>	<u>(16,998)</u>
159,259	188,883
<u>46,336</u>	<u>310,315</u>
<u>\$205,595</u>	<u>\$499,198</u>
<u>\$548,987</u>	<u>\$594,330</u>
0	4,751
(341,939)	(341,939)
2,135	(4,964)
33	303
38	224
<u>5</u>	<u>494</u>
<u>(339,728)</u>	<u>(341,131)</u>
<u>\$209,259</u>	<u>\$253,199</u>

## **Combining Statements - Internal Service Funds**

Internal service funds are established to account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis.

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

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

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



**Portage County, Ohio**  
*Combining Statement of Fund Net Assets*  
*Internal Service Funds*  
*December 31, 2010*

	Central Services	Health Benefits	Workers' Compensation	Total
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$361,225	\$5,828,075	\$4,565,242	\$10,754,542
Materials and Supplies Inventory	43,195	0	0	43,195
Interfund Receivable	139,379	462,901	925,043	1,527,323
<i>Total Current Assets</i>	<u>543,799</u>	<u>6,290,976</u>	<u>5,490,285</u>	<u>12,325,060</u>
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	64,070	0	0	64,070
Depreciable Capital Assets, Net	93,965	0	0	93,965
<i>Total Noncurrent Assets</i>	<u>158,035</u>	<u>0</u>	<u>0</u>	<u>158,035</u>
<i>Total Assets</i>	<u>701,834</u>	<u>6,290,976</u>	<u>5,490,285</u>	<u>12,483,095</u>
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	110,339	253,770	51	364,160
Accrued Wages	17,194	3,653	3,436	24,283
Intergovernmental Payable	2,596	2,445	511,968	517,009
Interfund Payable	11,060	2,449	1,712	15,221
Compensated Absences Payable	33,462	0	0	33,462
Claims Payable	0	1,829,243	546,927	2,376,170
<i>Total Current Liabilities</i>	<u>174,651</u>	<u>2,091,560</u>	<u>1,064,094</u>	<u>3,330,305</u>
<i>Long-Term Liabilities:</i>				
Compensated Absences Payable	22,792	0	0	22,792
Claims Payable	0	0	1,494,498	1,494,498
<i>Total Long-Term Liabilities</i>	<u>22,792</u>	<u>0</u>	<u>1,494,498</u>	<u>1,517,290</u>
<i>Total Liabilities</i>	<u>197,443</u>	<u>2,091,560</u>	<u>2,558,592</u>	<u>4,847,595</u>
<b>Net Assets</b>				
Invested in Capital Assets	158,035	0	0	158,035
Unrestricted	346,356	4,199,416	2,931,693	7,477,465
<i>Total Net Assets</i>	<u>\$504,391</u>	<u>\$4,199,416</u>	<u>\$2,931,693</u>	<u>\$7,635,500</u>

**Portage County, Ohio**  
*Combining Statement of Revenues,  
Expenses and Changes in Fund Net Assets  
Internal Service Funds  
For the Year Ended December 31, 2010*

	<u>Central Services</u>	<u>Health Benefits</u>	<u>Workers' Compensation</u>	<u>Total</u>
<b>Operating Revenues</b>				
Charges for Services	\$1,955,643	\$10,324,064	\$975,704	\$13,255,411
<b>Operating Expenses</b>				
Personal Services	479,932	99,202	79,355	658,489
Materials and Supplies	464,469	2,370	26,459	493,298
Contractual Services	1,098,440	1,825,651	403,230	3,327,321
Depreciation	8,112	0	0	8,112
Claims	0	8,741,457	546,927	9,288,384
Change in Worker's Compensation Estimate	0	0	286,614	286,614
Other	2,239	0	0	2,239
<i>Total Operating Expenses</i>	<u>2,053,192</u>	<u>10,668,680</u>	<u>1,342,585</u>	<u>14,064,457</u>
<i>Operating Loss</i>	(97,549)	(344,616)	(366,881)	(809,046)
<b>Non-Operating Revenues</b>				
Gain on Sale of Capital Assets	24,977	0	0	24,977
<i>Loss before Transfers</i>	(72,572)	(344,616)	(366,881)	(784,069)
Transfers In	51,676	0	1,514	53,190
Transfers Out	0	(1,875,886)	0	(1,875,886)
<i>Change in Net Assets</i>	(20,896)	(2,220,502)	(365,367)	(2,606,765)
<i>Net Assets Beginning of Year</i>	<u>525,287</u>	<u>6,419,918</u>	<u>3,297,060</u>	<u>10,242,265</u>
<i>Net Assets End of Year</i>	<u><u>\$504,391</u></u>	<u><u>\$4,199,416</u></u>	<u><u>\$2,931,693</u></u>	<u><u>\$7,635,500</u></u>

**Portage County, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
*For the Year Ended December 31, 2010*

	Central Services	Health Benefits	Workers' Compensation	Total
<i><b>Increases (Decreases) in Cash and Cash Equivalents</b></i>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Interfund Services Provided	\$1,960,600	\$10,316,002	\$879,071	\$13,155,673
Cash Payments to Employees for Services	(476,907)	(100,463)	(79,204)	(656,574)
Cash Payments for Goods and Services	(1,542,350)	(1,911,341)	(728,102)	(4,181,793)
Cash Payments for Claims	0	(8,190,012)	(248,715)	(8,438,727)
Other Cash Payments	(2,239)	0	0	(2,239)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(60,896)</u>	<u>114,186</u>	<u>(176,950)</u>	<u>(123,660)</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Advances Out	(25,000)	0	0	(25,000)
Transfers In	51,676	0	1,514	53,190
Transfers Out	0	(1,875,886)	0	(1,875,886)
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>26,676</u>	<u>(1,875,886)</u>	<u>1,514</u>	<u>(1,847,696)</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Proceeds from Sale of Capital Assets	24,977	0	0	24,977
<i>Net Decrease in Cash and Cash Equivalents</i>	(9,243)	(1,761,700)	(175,436)	(1,946,379)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>370,468</u>	<u>7,589,775</u>	<u>4,740,678</u>	<u>12,700,921</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$361,225</u></u>	<u><u>\$5,828,075</u></u>	<u><u>\$4,565,242</u></u>	<u><u>\$10,754,542</u></u>
<b>Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities</b>				
Operating Loss	(\$97,549)	(\$344,616)	(\$366,881)	(\$809,046)
Adjustments:				
Depreciation and Amortization	8,112	0	0	8,112
(Increase) Decrease in Assets:				
Materials and Supplies Inventory	1,997	0	0	1,997
Interfund Receivable	4,957	(8,062)	(96,633)	(99,738)
Increase (Decrease) in Liabilities:				
Accounts Payable	18,562	(85,008)	51	(66,395)
Accrued Wages	(1,017)	(429)	61	(1,385)
Compensated Absences Payable	4,016	0	0	4,016
Interfund Payable	185	(766)	81	(500)
Intergovernmental Payable	(159)	1,622	(298,455)	(296,992)
Claims Payable	0	551,445	584,826	1,136,271
<i>Total Adjustments</i>	<u>36,653</u>	<u>458,802</u>	<u>189,931</u>	<u>685,386</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u><u>(\$60,896)</u></u>	<u><u>\$114,186</u></u>	<u><u>(\$176,950)</u></u>	<u><u>(\$123,660)</u></u>

## Combining Statements - Fiduciary Funds

### *Fiduciary Funds*

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

### *Private Purpose Trust Funds*

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

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

### *Agency Funds*

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

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

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

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

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

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

(continued)

**Combining Statements - Fiduciary Funds (continued)**

***Agency Funds (continued)***

***Other Agency Funds***

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

**Portage County, Ohio**  
*Combining Statement of Fiduciary Net Assets*  
*Private Purpose Trust Funds*  
*December 31, 2010*

	McIntosh Bequest	Rodman Bequest	Totals
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$1,165	\$8,078	\$9,243
<b>Liabilities</b>	0	0	0
<b>Net Assets</b>			
Held in Trust for Flags	1,000	0	1,000
Held in Trust for Children Detention Center	0	2,500	2,500
Unrestricted	165	5,578	5,743
<i>Total Net Assets</i>	<u>\$1,165</u>	<u>\$8,078</u>	<u>\$9,243</u>

**Portage County, Ohio**  
*Combining Statement of Changes in Fiduciary Net Assets*  
*Private Purpose Trust Funds*  
*For the Year Ended December 31, 2010*

	McIntosh Bequest	Rodman Bequest	Totals
<b>Additions</b>			
Interest	\$42	\$142	\$184
<b>Deductions</b>	0	0	0
<i>Change in Net Assets</i>	42	142	184
<i>Net Assets Beginning of Year</i>	1,123	7,936	9,059
<i>Net Assets End of Year</i>	\$1,165	\$8,078	\$9,243

**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2010*

	Beginning Balance 12/31/09	Additions	Deductions	Ending Balance 12/31/10
<b>Undivided Auto</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,100,888	\$2,100,888	\$0
Intergovernmental Receivable	488,453	491,598	488,453	491,598
<i>Total Assets</i>	<u>488,453</u>	<u>2,592,486</u>	<u>2,589,341</u>	<u>491,598</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>488,453</u>	<u>1,612,435</u>	<u>1,609,290</u>	<u>491,598</u>
<b>Undivided Fuel</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,630,476	\$1,630,476	\$0
Intergovernmental Receivable	800,891	813,553	800,891	813,553
<i>Total Assets</i>	<u>800,891</u>	<u>2,444,029</u>	<u>2,431,367</u>	<u>813,553</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>800,891</u>	<u>829,585</u>	<u>816,923</u>	<u>813,553</u>
<b>Undivided Payroll</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$446,093	\$11,225,987	\$11,240,898	\$431,182
<b>Liabilities</b>				
Intergovernmental Payable	\$446,093	\$431,182	\$446,093	\$431,182
Payroll Withholdings	0	11,672,080	11,672,080	0
<i>Total Liabilities</i>	<u>446,093</u>	<u>12,103,262</u>	<u>12,118,173</u>	<u>431,182</u>

(continued)



**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2010

	Beginning Balance 12/31/09	Additions	Deductions	Ending Balance 12/31/10
<b><i>Undivided State and Local Government</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$6,261,592	\$6,261,592	\$0
Intergovernmental Receivable	2,024,437	2,210,768	2,024,437	2,210,768
<i>Total Assets</i>	<u>\$2,024,437</u>	<u>\$8,472,360</u>	<u>\$8,286,029</u>	<u>\$2,210,768</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$2,024,437	\$4,237,155	\$4,050,824	\$2,210,768
 <b><i>Undivided Forfeitures</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,469	\$0	\$0	\$1,469
<b>Liabilities</b>				
Undistributed Assets	\$1,469	\$0	\$0	\$1,469
 <b><i>Undivided Library and Local Government</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$4,168,732	\$4,168,732	\$0
Intergovernmental Receivable	2,246,237	2,497,546	2,246,237	2,497,546
<i>Total Assets</i>	<u>\$2,246,237</u>	<u>\$6,666,278</u>	<u>\$6,414,969</u>	<u>\$2,497,546</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$2,246,237	\$1,922,495	\$1,671,186	\$2,497,546
 <b><i>Undivided Cigarette Licenses</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$43	\$16,318	\$16,174	\$187
<b>Liabilities</b>				
Intergovernmental Payable	\$43	\$16,318	\$16,174	\$187

(continued)

**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2010

	Beginning Balance 12/31/09	Additions	Deductions	Ending Balance 12/31/10
<b>Undivided Wireless 911</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$369,710	\$369,710	\$0
Intergovernmental Receivable	88,103	91,639	88,103	91,639
<i>Total Assets</i>	<u>\$88,103</u>	<u>\$461,349</u>	<u>\$457,813</u>	<u>\$91,639</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$88,103</u>	<u>\$461,349</u>	<u>\$457,813</u>	<u>\$91,639</u>
 <b>Undivided Estate Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,163,334	\$2,914,706	\$2,687,299	\$1,390,741
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$1,163,334</u>	<u>\$2,914,706</u>	<u>\$2,687,299</u>	<u>\$1,390,741</u>
 <b>Undivided Tax Prepayments</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$839,120	\$3,343,710	\$3,411,909	\$770,921
<b>Liabilities</b>				
Undistributed Assets	<u>\$839,120</u>	<u>\$3,343,710</u>	<u>\$3,411,909</u>	<u>\$770,921</u>
 <b>Undivided General Property Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,811,990	\$172,735,808	\$174,301,308	\$3,246,490
Property Taxes Receivable	173,938,827	178,007,407	173,938,827	178,007,407
Special Assessment Receivable	3,996,878	3,716,545	3,996,878	3,716,545
<i>Total Assets</i>	<u>\$182,747,695</u>	<u>\$354,459,760</u>	<u>\$352,237,013</u>	<u>\$184,970,442</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$182,747,695</u>	<u>\$354,459,760</u>	<u>\$352,237,013</u>	<u>\$184,970,442</u>

(continued)

**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2010

	Beginning Balance 12/31/09	Additions	Deductions	Ending Balance 12/31/10
<b><i>Undivided Public Housing</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$21,035	\$21,035	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$21,035	\$21,035	\$0
 <b><i>Undivided Deposit/Investment</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,099,592	\$2,099,592	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$2,099,592	\$2,099,592	\$0
 <b><i>Undivided Housing Trust</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$141,517	\$611,315	\$582,624	\$170,208
<b>Liabilities</b>				
Undistributed Assets	\$141,517	\$611,315	\$582,624	\$170,208
 <b><i>Undivided Indigent</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$318	\$56,323	\$56,375	\$266
Intergovernmental Receivable	4,227	4,592	4,227	4,592
<b>Total Assets</b>	<b>\$4,545</b>	<b>\$60,915</b>	<b>\$60,602</b>	<b>\$4,858</b>
<b>Liabilities</b>				
Undistributed Assets	\$4,545	\$60,915	\$60,602	\$4,858

(continued)

**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2010*

	Beginning Balance 12/31/09	Additions	Deductions	Ending Balance 12/31/10
<b><i>Building Fee Assessment</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,270	\$4,627	\$4,489	\$3,408
<b>Liabilities</b>				
Deposits Held and Due to Others	\$3,270	\$4,627	\$4,489	\$3,408
<b><i>Ohio Election Commission</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$50	\$490	\$530	\$10
<b>Liabilities</b>				
Deposits Held and Due to Others	\$50	\$490	\$530	\$10
<b><i>District Board of Health</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$506,375	\$2,448,829	\$2,105,395	\$849,809
<b>Liabilities</b>				
Undistributed Assets	\$506,375	\$2,448,829	\$2,105,395	\$849,809
<b><i>Family and Children First Council</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$67,922	\$102,911	\$105,980	\$64,853
<b>Liabilities</b>				
Undistributed Assets	\$67,922	\$102,911	\$105,980	\$64,853

(continued)

**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2010

	Beginning Balance 12/31/09	Additions	Deductions	Ending Balance 12/31/10
<b>Regional Planning Commission</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$17,013	\$340,184	\$331,036	\$26,161
Intergovernmental Receivable	313,033	0	0	313,033
<i>Total Assets</i>	<u>\$330,046</u>	<u>\$340,184</u>	<u>\$331,036</u>	<u>\$339,194</u>
<b>Liabilities</b>				
Undistributed Assets	\$17,013	\$340,184	\$331,036	\$26,161
Loans Payable	313,033	0	0	313,033
<i>Total Liabilities</i>	<u>\$330,046</u>	<u>\$340,184</u>	<u>\$331,036</u>	<u>\$339,194</u>
<b>Parks</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$127,223	\$177,314	\$150,043	\$154,494
Intergovernmental Receivable	67,000	0	0	67,000
<i>Total Assets</i>	<u>\$194,223</u>	<u>\$177,314</u>	<u>\$150,043</u>	<u>\$221,494</u>
<b>Liabilities</b>				
Undistributed Assets	\$127,223	\$177,314	\$150,043	\$154,494
Loan Payable	67,000	0	0	67,000
<i>Total Liabilities</i>	<u>\$194,223</u>	<u>\$177,314</u>	<u>\$150,043</u>	<u>\$221,494</u>
<b>Soil and Water</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$51,079	\$336,535	\$259,888	\$127,726
<b>Liabilities</b>				
Undistributed Assets	\$51,079	\$336,535	\$259,888	\$127,726
<b>Multi-County Detention Center</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$656,731	\$2,506,881	\$2,383,887	\$779,725
<b>Liabilities</b>				
Undistributed Assets	\$656,731	\$2,506,881	\$2,383,887	\$779,725

(continued)

**Portage County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2010

	Beginning Balance 12/31/09	Additions	Deductions	Ending Balance 12/31/10
<b><i>Inmate</i></b>				
<b>Assets</b>				
Cash and Cash Equivalents In Segregated Accounts	\$4,884	\$270,116	\$265,140	\$9,860
<b>Liabilities</b>				
Deposits Held and Due to Others	\$4,884	\$270,116	\$265,140	\$9,860
<b><i>Court</i></b>				
<b>Assets</b>				
Cash and Cash Equivalents In Segregated Accounts	\$1,522,877	\$42,356,554	\$41,570,430	\$2,309,001
<b>Liabilities</b>				
Deposits Held and Due to Others	\$1,522,877	\$42,356,554	\$41,570,430	\$2,309,001
<b><i>All Agency Funds</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$8,833,547	\$213,473,963	\$214,289,860	\$8,017,650
Cash and Cash Equivalents In Segregated Accounts	1,527,761	42,626,670	41,835,570	2,318,861
Intergovernmental Receivable	6,032,381	6,109,696	5,652,348	6,489,729
Property Taxes Receivable	173,938,827	178,007,407	173,938,827	178,007,407
Special Assessment Receivable	3,996,878	3,716,545	3,996,878	3,716,545
<b>Total Assets</b>	<b>\$194,329,394</b>	<b>\$443,934,281</b>	<b>\$439,713,483</b>	<b>\$198,550,192</b>
<b>Liabilities</b>				
Intergovernmental Payable	\$190,005,286	\$369,005,612	\$366,113,242	\$192,897,656
Undistributed Assets	2,412,994	9,928,594	9,391,364	2,950,224
Payroll Withholdings	0	11,672,080	11,672,080	0
Loan Payable	380,033	0	0	380,033
Deposits Held and Due to Others	1,531,081	42,631,787	41,840,589	2,322,279
<b>Total Liabilities</b>	<b>\$194,329,394</b>	<b>\$433,238,073</b>	<b>\$429,017,275</b>	<b>\$198,550,192</b>

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



**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$4,754,319	\$4,436,832	\$4,436,834	\$2
Permissive Sales Tax	13,900,000	13,900,000	15,677,926	1,777,926
Intergovernmental	4,086,503	4,121,005	4,380,007	259,002
Interest	2,259,114	2,259,114	2,027,108	(232,006)
Licenses and Permits	9,200	9,200	6,628	(2,572)
Fines and Forfeitures	1,149,000	1,119,000	1,087,661	(31,339)
Rentals and Royalties	464,038	464,038	424,197	(39,841)
Charges for Services	6,629,324	6,219,969	7,336,187	1,116,218
Contributions and Donations	0	0	1,999	1,999
Other	17,825	62,522	574,355	511,833
<i>Total Revenues</i>	<u>33,269,323</u>	<u>32,591,680</u>	<u>35,952,902</u>	<u>3,361,222</u>
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive:				
Commissioners:				
Personal Services				
Salaries	482,422	466,730	465,385	1,345
Fringe Benefits	182,383	169,151	168,445	706
Materials and Supplies	37,400	37,400	21,515	15,885
Contractual Services	147,631	124,652	102,724	21,928
Other	16,000	20,000	13,930	6,070
Total Commissioners	<u>865,836</u>	<u>817,933</u>	<u>771,999</u>	<u>45,934</u>
Commissioners: Other				
Contractual Services	3,101,907	3,126,399	2,927,778	198,621
Other	75,847	143,122	137,832	5,290
Total Commissioners: Other	<u>3,177,754</u>	<u>3,269,521</u>	<u>3,065,610</u>	<u>203,911</u>
Budget Management:				
Personal Services				
Salaries	126,486	128,506	128,184	322
Fringe Benefits	36,878	35,891	35,743	148
Materials and Supplies	1,050	1,090	1,051	39
Contractual Services	1,900	1,860	1,712	148
Total Budget Management	<u>\$166,314</u>	<u>\$167,347</u>	<u>\$166,690</u>	<u>\$657</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, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Building Security:</b>				
Personal Services				
Salaries	\$70,980	\$83,790	\$83,493	\$297
Fringe Benefits	13,733	15,624	15,556	68
Materials and Supplies	2,000	930	322	608
Contractual Services	18,000	19,070	18,217	853
Capital Outlay	0	4,276	4,276	0
<b>Total Building Security</b>	<b>104,713</b>	<b>123,690</b>	<b>121,864</b>	<b>1,826</b>
<b>Building Maintenance:</b>				
Personal Services				
Salaries	359,123	353,431	335,465	17,966
Fringe Benefits	195,333	201,025	187,840	13,185
Materials and Supplies	141,531	141,531	118,088	23,443
Contractual Services	1,524,409	1,510,909	1,370,520	140,389
Other	100	100	70	30
<b>Total Building Maintenance</b>	<b>2,220,496</b>	<b>2,206,996</b>	<b>2,011,983</b>	<b>195,013</b>
<b>Microfilm:</b>				
Personal Services				
Salaries	59,368	59,578	59,573	5
Fringe Benefits	34,688	33,913	33,908	5
Materials and Supplies	2,201	2,201	2,074	127
Contractual Services	3,000	3,565	3,318	247
<b>Total Microfilm</b>	<b>99,257</b>	<b>99,257</b>	<b>98,873</b>	<b>384</b>
<b>Human Resources:</b>				
Personal Services				
Salaries	61,003	61,293	59,771	1,522
Fringe Benefits	15,940	15,940	15,326	614
Materials and Supplies	9,000	9,000	4,793	4,207
Contractual Services	27,998	27,998	22,092	5,906
<b>Total Human Resources</b>	<b>113,941</b>	<b>114,231</b>	<b>101,982</b>	<b>12,249</b>
<b>Economic Development:</b>				
Personal Services				
Salaries	143,230	143,230	114,654	28,576
Fringe Benefits	52,775	52,775	35,089	17,686
Materials and Supplies	8,500	8,500	3,786	4,714
Contractual Services	101,633	101,633	25,621	76,012
<b>Total Economic Development</b>	<b>\$306,138</b>	<b>\$306,138</b>	<b>\$179,150</b>	<b>\$126,988</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, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Auditor-Finance and Report Management:</b>				
Personal Services				
Salaries	\$383,834	\$400,215	\$400,076	\$139
Fringe Benefits	139,978	140,272	140,270	2
Materials and Supplies	16,022	16,022	12,778	3,244
Contractual Services	24,971	24,801	24,366	435
<b>Total Auditor-Finance and Report Management</b>	<b>564,805</b>	<b>581,310</b>	<b>577,490</b>	<b>3,820</b>
<b>Auditor-Personal Property:</b>				
Contractual Services	1,400	1,400	925	475
<b>Auditor-Real Property:</b>				
Personal Services				
Salaries	52,268	52,268	52,248	20
Fringe Benefits	18,497	18,338	18,335	3
Materials and Supplies	5,130	5,117	4,863	254
Contractual Services	31,152	31,335	26,775	4,560
Other	0	625	625	0
<b>Total Auditor-Real Property</b>	<b>107,047</b>	<b>107,683</b>	<b>102,846</b>	<b>4,837</b>
<b>Auditor-Tax Settlement:</b>				
Personal Services				
Salaries	5,804	5,804	5,804	0
Fringe Benefits	1,054	1,035	1,032	3
<b>Total Auditor-Tax Settlement</b>	<b>6,858</b>	<b>6,839</b>	<b>6,836</b>	<b>3</b>
<b>Auditor-Weights and Measurers:</b>				
Personal Services				
Salaries	34,216	34,217	34,217	0
Fringe Benefits	5,956	5,868	5,867	1
Materials and Supplies	1,830	1,830	1,661	169
Contractual Services	4,125	4,124	3,282	842
<b>Total Auditor-Weights and Measurers</b>	<b>46,127</b>	<b>46,039</b>	<b>45,027</b>	<b>1,012</b>
<b>Auditor-Budget Commission:</b>				
Personal Services				
Salaries	46,161	46,161	44,191	1,970
Fringe Benefits	12,943	12,943	11,967	976
Materials and Supplies	500	525	515	10
Contractual Services	5,258	5,233	4,581	652
<b>Total Auditor-Budget Commission</b>	<b>\$64,862</b>	<b>\$64,862</b>	<b>\$61,254</b>	<b>\$3,608</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, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Data Processing Board:				
Personal Services				
Salaries	\$301,680	\$347,124	\$344,077	\$3,047
Fringe Benefits	138,688	143,503	143,493	10
Materials and Supplies	5,666	8,666	8,133	533
Contractual Services	266,317	242,067	239,531	2,536
<b>Total Data Processing Board</b>	<b>712,351</b>	<b>741,360</b>	<b>735,234</b>	<b>6,126</b>
Treasurer:				
Personal Services				
Salaries	249,635	249,711	249,711	0
Fringe Benefits	100,378	100,302	95,590	4,712
Materials and Supplies	6,300	6,300	5,213	1,087
Contractual Services	97,476	97,476	85,088	12,388
<b>Total Treasurer</b>	<b>453,789</b>	<b>453,789</b>	<b>435,602</b>	<b>18,187</b>
Prosecutor General Administration:				
Personal Services				
Salaries	1,250,570	1,250,570	1,239,128	11,442
Fringe Benefits	445,620	440,278	439,706	572
Materials and Supplies	40,000	50,700	45,418	5,282
Contractual Services	163,890	153,190	131,444	21,746
<b>Total Prosecutor General Administration</b>	<b>1,900,080</b>	<b>1,894,738</b>	<b>1,855,696</b>	<b>39,042</b>
Prosecutor Support:				
Personal Services				
Salaries	79,561	79,561	79,560	1
Fringe Benefits	30,555	30,647	30,646	1
Contractual Services	1,415	38,905	32,027	6,878
<b>Total Prosecutor Support</b>	<b>111,531</b>	<b>149,113</b>	<b>142,233</b>	<b>6,880</b>
Prosecutor Child Support:				
Personal Services				
Salaries	129,678	129,678	129,678	0
Fringe Benefits	50,077	52,345	52,340	5
<b>Total Prosecutor Child Support</b>	<b>\$179,755</b>	<b>\$182,023</b>	<b>\$182,018</b>	<b>\$5</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, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Recorder:				
Personal Services				
Salaries	\$173,951	\$181,151	\$181,079	\$72
Fringe Benefits	78,139	82,854	82,808	46
Materials and Supplies	4,107	1,807	841	966
Contractual Services	10,350	4,770	4,589	181
<b>Total Recorder</b>	<b>266,547</b>	<b>270,582</b>	<b>269,317</b>	<b>1,265</b>
Board of Elections:				
Personal Services				
Salaries	659,822	664,052	647,697	16,355
Fringe Benefits	210,054	210,054	194,933	15,121
Materials and Supplies	42,500	39,078	39,068	10
Contractual Services	220,996	232,858	220,156	12,702
Other	10,000	1,560	1,560	0
<b>Total Board of Elections</b>	<b>1,143,372</b>	<b>1,147,602</b>	<b>1,103,414</b>	<b>44,188</b>
Unclaimed Monies:				
Contractual Services	0	198,648	194,336	4,312
Other	200,000	300,000	262,815	37,185
<b>Total Unclaimed Monies</b>	<b>200,000</b>	<b>498,648</b>	<b>457,151</b>	<b>41,497</b>
<b>Total General Government - Legislative and Executive</b>	<b>12,812,973</b>	<b>13,251,101</b>	<b>12,493,194</b>	<b>757,907</b>
General Government - Judicial:				
Public Defender:				
Personal Services				
Salaries	447,695	472,235	472,232	3
Fringe Benefits	186,844	189,504	189,444	60
Materials and Supplies	5,029	5,029	3,840	1,189
Contractual Services	71,105	83,813	83,145	668
<b>Total Public Defender</b>	<b>710,673</b>	<b>750,581</b>	<b>748,661</b>	<b>1,920</b>
Clerk of Courts Common Pleas:				
Personal Services				
Salaries	469,382	466,982	466,697	285
Fringe Benefits	247,031	251,170	250,750	420
Materials and Supplies	23,120	32,581	20,989	11,592
Contractual Services	109,650	117,650	113,489	4,161
Other	0	940	940	0
<b>Total Clerk of Courts Common Pleas</b>	<b>\$849,183</b>	<b>\$869,323</b>	<b>\$852,865</b>	<b>\$16,458</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, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Clerk of Courts Civil and Criminal:				
Personal Services				
Salaries	\$802,506	\$786,787	\$766,019	\$20,768
Fringe Benefits	391,450	382,911	377,373	5,538
Materials and Supplies	58,699	70,155	62,076	8,079
Contractual Services	146,330	143,855	140,822	3,033
Total Clerk of Courts Civil and Criminal	1,398,985	1,383,708	1,346,290	37,418
Court of Appeals:				
Contractual Services	88,650	93,407	93,407	0
Municipal Court:				
Personal Services				
Salaries	724,039	718,282	715,542	2,740
Fringe Benefits	285,365	284,065	279,525	4,540
Materials and Supplies	14,076	12,234	11,357	877
Contractual Services	76,550	78,392	77,181	1,211
Capital Outlay	0	13,300	13,151	149
Total Municipal Court	1,100,030	1,106,273	1,096,756	9,517
Common Pleas Court:				
Personal Services				
Salaries	596,201	598,811	598,741	70
Fringe Benefits	221,142	226,437	226,410	27
Materials and Supplies	8,800	13,800	11,718	2,082
Contractual Services	55,095	103,104	80,885	22,219
Total Common Pleas Court	881,238	942,152	917,754	24,398
Jury Commission:				
Personal Services				
Salaries	3,000	3,000	3,000	0
Fringe Benefits	533	533	516	17
Contractual Services	1,265	1,265	904	361
Total Jury Commission	4,798	4,798	4,420	378
Domestic Relations:				
Personal Services				
Salaries	408,378	408,378	407,153	1,225
Fringe Benefits	151,077	151,077	149,847	1,230
Materials and Supplies	5,400	7,400	5,846	1,554
Contractual Services	39,860	37,860	36,100	1,760
Total Domestic Relations	\$604,715	\$604,715	\$598,946	\$5,769

(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, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Probate Court:				
Personal Services				
Salaries	\$509,373	\$509,373	\$495,031	\$14,342
Fringe Benefits	220,145	218,900	212,651	6,249
Materials and Supplies	14,818	14,818	14,483	335
Contractual Services	32,400	36,448	33,284	3,164
Total Probate Court	776,736	779,539	755,449	24,090
Juvenile Court:				
Personal Services				
Salaries	601,474	604,154	603,046	1,108
Fringe Benefits	263,816	261,136	249,631	11,505
Materials and Supplies	17,200	17,410	16,236	1,174
Contractual Services	1,828,303	1,847,632	1,606,003	241,629
Total Juvenile Court	2,710,793	2,730,332	2,474,916	255,416
Total General Government - Judicial	9,125,801	9,264,828	8,889,464	375,364
Public Safety:				
Building Regulations and Inspections:				
Personal Services				
Salaries	383,692	387,723	386,373	1,350
Fringe Benefits	175,615	173,310	173,300	10
Materials and Supplies	13,192	12,289	9,491	2,798
Contractual Services	49,380	48,454	35,838	12,616
Other	0	103	100	3
Total Building Regulations and Inspections	621,879	621,879	605,102	16,777
Juvenile Probation:				
Personal Services				
Salaries	205,276	205,276	201,794	3,482
Fringe Benefits	81,328	81,328	66,510	14,818
Materials and Supplies	3,750	3,605	3,009	596
Contractual Services	17,250	17,395	15,297	2,098
Total Juvenile Probation	\$307,604	\$307,604	\$286,610	\$20,994

(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, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Adult Probation:</b>				
Personal Services				
Salaries	\$660,055	\$659,207	\$646,876	\$12,331
Fringe Benefits	270,976	271,824	271,442	382
Materials and Supplies	35,600	35,600	14,321	21,279
Contractual Services	45,156	45,156	35,754	9,402
<b>Total Adult Probation</b>	<b>1,011,787</b>	<b>1,011,787</b>	<b>968,393</b>	<b>43,394</b>
<b>Coroner:</b>				
Personal Services				
Salaries	169,807	169,808	169,806	2
Fringe Benefits	65,799	65,798	65,299	499
Materials and Supplies	6,000	6,000	4,422	1,578
Contractual Services	62,924	102,924	99,817	3,107
<b>Total Coroner</b>	<b>304,530</b>	<b>344,530</b>	<b>339,344</b>	<b>5,186</b>
<b>Sheriff General Administration:</b>				
Personal Services				
Salaries	437,336	545,071	543,208	1,863
Fringe Benefits	155,403	162,403	162,171	232
Materials and Supplies	115,401	85,632	76,284	9,348
Contractual Services	559,536	539,373	507,771	31,602
Capital Outlay	0	8,000	7,433	567
<b>Total Sheriff General Administration</b>	<b>1,267,676</b>	<b>1,340,479</b>	<b>1,296,867</b>	<b>43,612</b>
<b>Sheriff Corrections:</b>				
Personal Services				
Salaries	2,994,787	2,937,221	2,928,834	8,387
Fringe Benefits	1,112,003	1,091,203	1,080,038	11,165
Materials and Supplies	389,500	329,100	311,154	17,946
Contractual Services	1,033,009	987,105	922,257	64,848
<b>Total Sheriff Corrections</b>	<b>5,529,299</b>	<b>5,344,629</b>	<b>5,242,283</b>	<b>102,346</b>
<b>Sheriff Detective Bureau:</b>				
Personal Services				
Salaries	422,355	488,774	486,173	2,601
Fringe Benefits	194,427	192,827	191,772	1,055
<b>Total Sheriff Detective Bureau</b>	<b>\$616,782</b>	<b>\$681,601</b>	<b>\$677,945</b>	<b>\$3,656</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, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Sheriff Road Deputies:				
Personal Services				
Salaries	\$1,995,573	\$2,154,332	\$2,153,493	\$839
Fringe Benefits	693,054	730,492	730,489	3
Total Sheriff Road Deputies	2,688,627	2,884,824	2,883,982	842
Sheriff Dispatch:				
Personal Services				
Salaries	465,249	458,808	456,028	2,780
Fringe Benefits	152,935	159,035	157,098	1,937
Total Sheriff Dispatch	618,184	617,843	613,126	4,717
Sheriff Children Services:				
Personal Services				
Salaries	104,026	102,126	101,128	998
Fringe Benefits	38,706	43,706	42,626	1,080
Materials and Supplies	2,000	0	0	0
Total Sheriff Children Services	144,732	145,832	143,754	2,078
Total Public Safety	13,111,100	13,301,008	13,057,406	243,602
Public Works:				
County Engineer Tax Map:				
Personal Services				
Salaries	102,443	104,622	104,622	0
Fringe Benefits	61,799	62,260	54,522	7,738
Materials and Supplies	12,546	9,906	3,763	6,143
Contractual Services	3,684	3,684	3,043	641
Total Public Works	180,472	180,472	165,950	14,522
Human Services:				
Senior Center:				
Personal Services				
Salaries	39,187	59,301	58,319	982
Fringe Benefits	11,594	11,880	11,750	130
Materials and Supplies	500	550	541	9
Contractual Services	12,980	25,909	24,036	1,873
Total Senior Center	\$64,261	\$97,640	\$94,646	\$2,994

(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, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Veterans Services Commission:				
Personal Services				
Salaries	\$325,943	\$325,943	\$307,219	\$18,724
Fringe Benefits	128,530	128,530	113,932	14,598
Materials and Supplies	21,700	21,700	18,112	3,588
Contractual Services	343,002	343,002	189,530	153,472
Other	1,000	1,000	831	169
Total Veterans Services Commission	820,175	820,175	629,624	190,551
Total Human Services	884,436	917,815	724,270	193,545
<i>Total Expenditures</i>	36,114,782	36,915,224	35,330,284	1,584,940
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,845,459)	(4,323,544)	622,618	4,946,162
<b>Other Financing Sources (Uses)</b>				
Advances In	345,627	404,247	385,012	(19,235)
Advances Out	0	(47,634)	(47,706)	(72)
Transfers In	0	0	842,709	842,709
Transfers Out	(139,000)	(176,968)	(176,577)	391
<i>Total Other Financing Sources (Uses)</i>	206,627	179,645	1,003,438	823,793
<i>Net Change in Fund Balance</i>	(2,638,832)	(4,143,899)	1,626,056	5,769,955
<i>Fund Balance Beginning of Year</i>	2,539,667	3,964,185	3,964,185	0
Prior Year Encumbrances Appropriated	236,507	236,507	236,507	0
<i>Fund Balance End of Year</i>	\$137,342	\$56,793	\$5,826,748	\$5,769,955

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Mental Health and Recovery Board Fund  
For the Year Ended December 31, 2010*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$3,530,599	\$3,425,223	\$3,425,221	(\$2)
Intergovernmental	9,581,818	9,735,378	10,001,776	266,398
Fines and Forfeitures	116,050	115,800	187,669	71,869
Other	12,700	12,700	115,160	102,460
<i>Total Revenues</i>	<u>13,241,167</u>	<u>13,289,101</u>	<u>13,729,826</u>	<u>440,725</u>
<b>Expenditures</b>				
Current:				
Health:				
Mental Health and Recovery:				
Personal Services				
Salaries	322,451	322,451	313,980	8,471
Fringe Benefits	137,738	137,738	125,250	12,488
Materials and Supplies	9,500	9,500	3,365	6,135
Contractual Services	13,642,451	14,472,451	13,092,016	1,380,435
Other	250	250	0	250
Total Mental Health and Recovery	<u>14,112,390</u>	<u>14,942,390</u>	<u>13,534,611</u>	<u>1,407,779</u>
Indigent Driver, Alcohol Treatment:				
Contractual Services	325,000	325,000	80,513	244,487
<i>Total Expenditures</i>	<u>14,437,390</u>	<u>15,267,390</u>	<u>13,615,124</u>	<u>1,652,266</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,196,223)	(1,978,289)	114,702	2,092,991
<b>Other Financing Sources</b>				
Transfers In	0	0	11,602	11,602
<i>Net Change in Fund Balance</i>	(1,196,223)	(1,978,289)	126,304	2,104,593
<i>Fund Balance Beginning of Year</i>	2,831,867	2,271,463	2,271,463	0
Prior Year Encumbrances Appropriated	<u>563,544</u>	<u>563,544</u>	<u>563,544</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2,199,188</u>	<u>\$856,718</u>	<u>\$2,961,311</u>	<u>\$2,104,593</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Developmental Disabilities Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$12,535,704	\$12,671,993	\$12,466,548	(\$205,445)
Intergovernmental	6,523,864	7,434,101	8,189,048	754,947
Interest	4,500	1,936	2,330	394
Charges for Services	134,806	162,914	172,881	9,967
Contributions and Donations	10,000	5,358	5,358	0
Other	2,000	2,000	1,151	(849)
<i>Total Revenues</i>	<u>19,210,874</u>	<u>20,278,302</u>	<u>20,837,316</u>	<u>559,014</u>
<b>Expenditures</b>				
Current:				
Health:				
DD:				
Personal Services				
Salaries	8,557,200	8,675,000	8,216,430	458,570
Fringe Benefits	3,284,300	3,247,770	3,031,726	216,044
Materials and Supplies	569,547	643,422	529,471	113,951
Contractual Services	8,900,191	9,803,066	7,252,406	2,550,660
Capital Outlay	394,248	634,248	582,263	51,985
Other	18,806	18,806	9,173	9,633
Total DD	<u>21,724,292</u>	<u>23,022,312</u>	<u>19,621,469</u>	<u>3,400,843</u>
DD Preschool:				
Personal Services				
Salaries	13,000	12,219	12,208	11
Materials and Supplies	0	241	240	1
Total DD Preschool	<u>13,000</u>	<u>12,460</u>	<u>12,448</u>	<u>12</u>
DD Title VI:				
Materials and Supplies	145	0	0	0
DD Title VI Disabilities:				
Personal Services				
Salaries	44,000	42,413	42,408	5
Materials and Supplies	0	40,748	40,748	0
Total DD Title VI Disabilities	<u>\$44,000</u>	<u>\$83,161</u>	<u>\$83,156</u>	<u>\$5</u>

(continued)

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Developmental Disabilities Fund (continued)  
For the Year Ended December 31, 2010*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
DD Gifts and Donations:				
Materials and Supplies	\$11,000	\$50,000	\$16,058	\$33,942
Contractual Services	3,500	30,000	3,825	26,175
Capital Outlay	0	35,000	0	35,000
Total DD Gifts and Donations	14,500	115,000	19,883	95,117
<i>Total Expenditures</i>	21,795,937	23,232,933	19,736,956	3,495,977
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,585,063)	(2,954,631)	1,100,360	4,054,991
<b>Other Financing Uses</b>				
Transfers Out	(200,000)	(200,000)	(200,000)	0
<i>Net Change in Fund Balance</i>	(2,785,063)	(3,154,631)	900,360	4,054,991
<i>Fund Balance Beginning of Year</i>	10,545,620	15,223,918	15,223,918	0
Prior Year Encumbrances Appropriated	1,228,942	1,228,942	1,228,942	0
<i>Fund Balance End of Year</i>	\$8,989,499	\$13,298,229	\$17,353,220	\$4,054,991

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Child Welfare Levy Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$2,383,195	\$2,351,737	\$2,351,736	(\$1)
Intergovernmental	3,647,750	3,373,892	3,446,285	72,393
Charges for Services	2,463,000	1,953,962	1,952,002	(1,960)
<i>Total Revenues</i>	<u>8,493,945</u>	<u>7,679,591</u>	<u>7,750,023</u>	<u>70,432</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Child Welfare Levy:				
Personal Services				
Salaries	1,764,000	1,281,443	1,281,441	2
Fringe Benefits	732,000	540,506	540,502	4
Materials and Supplies	85,600	26,553	23,527	3,026
Contractual Services	8,626,900	8,587,922	7,270,430	1,317,492
Capital Outlay	20,000	10,000	0	10,000
Other	200	200	0	200
<i>Total Expenditures</i>	<u>11,228,700</u>	<u>10,446,624</u>	<u>9,115,900</u>	<u>1,330,724</u>
<i>Excess of Revenues Under Expenditures</i>	(2,734,755)	(2,767,033)	(1,365,877)	1,401,156
<b>Other Financing Sources</b>				
Transfers In	0	0	60,462	60,462
<i>Net Change in Fund Balance</i>	(2,734,755)	(2,767,033)	(1,305,415)	1,461,618
<i>Fund Balance Beginning of Year</i>	<u>2,734,755</u>	<u>3,644,659</u>	<u>3,644,659</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$877,626</u>	<u>\$2,339,244</u>	<u>\$1,461,618</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Public Assistance Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$12,822,013	\$8,954,784	\$8,765,988	(\$188,796)
Charges for Services	0	21,975	21,975	0
Other	0	1,735	80,457	78,722
<i>Total Revenues</i>	<u>12,822,013</u>	<u>8,978,494</u>	<u>8,868,420</u>	<u>(110,074)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Public Assistance:				
Personal Services				
Salaries	3,600,000	3,385,220	3,385,219	1
Fringe Benefits	1,755,000	1,584,021	1,584,020	1
Materials and Supplies	120,397	110,672	108,816	1,856
Contractual Services	6,933,500	3,555,526	3,398,781	156,745
Capital Outlay	30,000	0	0	0
Other	500	0	0	0
Total Public Assistance	<u>12,439,397</u>	<u>8,635,439</u>	<u>8,476,836</u>	<u>158,603</u>
Other Allocations:				
Personal Services				
Salaries	129,454	47,049	37,472	9,577
Fringe Benefits	42,997	37,769	25,412	12,357
Materials and Supplies	17,105	32,606	27,707	4,899
Contractual Services	193,808	339,962	319,155	20,807
Other	0	2,235	1,735	500
Total Other Allocations	<u>383,364</u>	<u>459,621</u>	<u>411,481</u>	<u>48,140</u>
<i>Total Expenditures</i>	<u>12,822,761</u>	<u>9,095,060</u>	<u>8,888,317</u>	<u>206,743</u>
<i>Excess of Revenues Under Expenditures</i>	(748)	(116,566)	(19,897)	96,669
<b>Other Financing Sources</b>				
Transfers In	0	97,986	215,166	117,180
<i>Net Change in Fund Balance</i>	(748)	(18,580)	195,269	213,849
<i>Fund Balance Beginning of Year</i>	481,597	854,299	854,299	0
Prior Year Encumbrances Appropriated	748	748	748	0
<i>Fund Balance End of Year</i>	<u>\$481,597</u>	<u>\$836,467</u>	<u>\$1,050,316</u>	<u>\$213,849</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Nursing Home Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$7,286,574	\$6,284,194	\$6,264,291	(\$19,903)
Contributions and Donations	15,000	10,083	10,244	161
Other	0	819	508	(311)
Premium on Revenue Bonds Issued	0	235,665	235,666	1
Revenue Bonds Issued	0	6,937,000	6,937,000	0
<i>Total Revenues</i>	<u>7,301,574</u>	<u>13,467,761</u>	<u>13,447,709</u>	<u>(20,052)</u>
<b>Expenses</b>				
Personal Services				
Salaries	2,414,300	2,337,181	2,337,180	1
Fringe Benefits	1,104,002	1,075,235	1,075,235	0
Materials and Supplies	541,000	481,369	480,683	686
Contractual Services	2,063,191	2,022,563	1,997,497	25,066
Other	10,000	10,879	10,878	1
Capital Outlay	25,000	0	0	0
Debt Service:				
Principal Retirement	225,000	225,000	225,000	0
Interest and Fiscal Charges	346,680	184,141	184,140	1
Bond Issuance Costs	0	76,469	76,469	0
Payment to Refunded Bond Escrow Agent	0	7,166,680	7,166,680	0
<i>Total Expenses</i>	<u>6,729,173</u>	<u>13,579,517</u>	<u>13,553,762</u>	<u>25,755</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	572,401	(111,756)	(106,053)	5,703
Transfers In	0	0	149,190	149,190
<i>Net Change in Fund Equity</i>	572,401	(111,756)	43,137	154,893
<i>Fund Equity Beginning of Year</i>	<u>435,782</u>	<u>117,769</u>	<u>117,769</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$1,008,183</u>	<u>\$6,013</u>	<u>\$160,906</u>	<u>\$154,893</u>



**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Solid Waste Recycling Center Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$3,368,074	\$3,610,274	\$3,671,276	\$61,002
Intergovernmental	300,000	42,494	51,544	9,050
Other	250,000	6,000	5,136	(864)
General Obligation Notes Issued	0	300,000	300,000	0
Sale of Capital Assets	0	1,800	1,743	(57)
<i>Total Revenues</i>	<u>3,918,074</u>	<u>3,960,568</u>	<u>4,029,699</u>	<u>69,131</u>
<b>Expenses</b>				
Personal Services				
Salaries	1,531,778	1,564,656	1,447,296	117,360
Fringe Benefits	666,087	629,579	600,430	29,149
Materials and Supplies	458,263	589,563	500,630	88,933
Contractual Services	682,746	955,318	754,321	200,997
Other	9,000	6,000	3,839	2,161
Capital Outlay	202,597	93,982	30,882	63,100
Debt Service:				
Principal Retirement	182,605	482,605	482,605	0
Interest and Fiscal Charges	67,446	67,733	65,206	2,527
<i>Total Expenses</i>	<u>3,800,522</u>	<u>4,389,436</u>	<u>3,885,209</u>	<u>504,227</u>
<i>Excess of Revenues Over (Under)</i>				
<i>Expenses Before Transfers</i>	117,552	(428,868)	144,490	573,358
Transfers In	345	1	84,306	84,305
Transfers Out	(155,432)	0	0	0
<i>Net Change in Fund Equity</i>	<u>(37,535)</u>	<u>(428,867)</u>	<u>228,796</u>	<u>657,663</u>
<i>Fund Equity Beginning of Year</i>	657,562	608,079	608,079	0
Prior Year Encumbrances Appropriated	<u>37,536</u>	<u>37,536</u>	<u>37,536</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$657,563</u></u>	<u><u>\$216,748</u></u>	<u><u>\$874,411</u></u>	<u><u>\$657,663</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Portage County Sewer Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$6,741,368	\$6,729,723	\$7,114,831	\$385,108
Tap-In Fees	24,016	36,016	32,517	(3,499)
Intergovernmental	0	700,849	700,850	1
Interest	0	3,061	7,949	4,888
Other	0	0	11,837	11,837
OPWC Loan Issued	0	45,612	45,613	1
General Obligation Notes Issued	0	1,250,000	1,250,000	0
Premium on Revenue Bonds Issued	0	16,136	16,137	1
Revenue Bonds Issued	0	1,000,000	1,000,000	0
Sale of Capital Assets	0	3,442	3,442	0
<i>Total Revenues</i>	6,765,384	9,784,839	10,183,176	398,337
<b>Expenses</b>				
Personal Services				
Salaries	1,076,728	1,089,128	1,001,681	87,447
Fringe Benefits	410,274	443,574	398,237	45,337
Materials and Supplies	690,034	772,363	626,604	145,759
Contractual Services	3,495,955	3,448,483	2,671,024	777,459
Other	20,373	374,606	121,459	253,147
Capital Outlay	2,141,192	3,368,989	2,107,614	1,261,375
Debt Service:				
Principal Retirement	1,094,512	1,094,512	1,094,512	0
Interest and Fiscal Charges	710,017	763,391	763,391	0
Bond Issuance Costs	0	5,237	5,237	0
Payment to Refunded Bond Escrow Agent	0	491,085	491,085	0
<i>Total Expenses</i>	9,639,085	11,851,368	9,280,844	2,570,524
<i>Excess of Revenues Over (Under) Expenses</i>				
<i>Before Advances and Transfers</i>	(2,873,701)	(2,066,529)	902,332	2,968,861
Advances Out	(100,000)	(1,398,684)	0	1,398,684
Transfers In	0	0	51,596	51,596
Transfers Out	(853,067)	(226,093)	0	226,093
<i>Net Change in Fund Equity</i>	(3,826,768)	(3,691,306)	953,928	4,645,234
<i>Fund Equity Beginning of Year</i>	4,176,665	3,740,543	3,740,543	0
Prior Year Encumbrances Appropriated	1,985,567	1,985,567	1,985,567	0
<i>Fund Equity End of Year</i>	\$2,335,464	\$2,034,804	\$6,680,038	\$4,645,234

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Portage County Water Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$4,440,780	\$3,988,243	\$4,597,379	\$609,136
Intergovernmental	0	285,613	85,613	(200,000)
Interest	0	3,254	3,255	1
Other	1,223	5,223	33,503	28,280
Premium on Revenue Bonds Issued	0	11,618	11,618	0
Revenue Bonds Issued	0	1,877,000	1,877,000	0
<i>Total Revenues</i>	<u>4,442,003</u>	<u>6,170,951</u>	<u>6,608,368</u>	<u>437,417</u>
<b>Expenses</b>				
Personal Services				
Salaries	549,576	576,916	505,193	71,723
Fringe Benefits	210,663	212,198	193,378	18,820
Materials and Supplies	519,350	661,734	559,494	102,240
Contractual Services	1,812,833	1,926,016	1,271,325	654,691
Other	7,169	7,469	1,752	5,717
Capital Outlay	390,237	2,259,380	1,674,360	585,020
Debt Service:				
Principal Retirement	622,486	2,171,946	2,171,946	0
Interest and Fiscal Charges	204,024	219,222	219,219	3
Bond Issuance Costs	0	3,770	3,770	0
Payment to Refunded Bond Escrow Agent	0	352,986	352,986	0
<i>Total Expenses</i>	<u>4,316,338</u>	<u>8,391,637</u>	<u>6,953,423</u>	<u>1,438,214</u>
<i>Excess of Revenues Over (Under) Expenses Before Advances and Transfers</i>	125,665	(2,220,686)	(345,055)	1,875,631
Advances Out	(400,000)	(2,552,656)	0	2,552,656
Transfers In	0	1,312,032	23,858	(1,288,174)
Transfers Out	(633,490)	0	0	0
<i>Net Change in Fund Equity</i>	(907,825)	(3,461,310)	(321,197)	3,140,113
<i>Fund Equity Beginning of Year</i>	5,084,442	5,780,141	5,780,141	0
Prior Year Encumbrances Appropriated	308,936	308,936	308,936	0
<i>Fund Equity End of Year</i>	<u>\$4,485,553</u>	<u>\$2,627,767</u>	<u>\$5,767,880</u>	<u>\$3,140,113</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Streetsboro Sewer Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$4,115,411	\$3,980,199	\$4,069,468	\$89,269
Other	1,341	9,341	0	(9,341)
Sale of Capital Assets	0	5,305	5,305	0
<i>Total Revenues</i>	<u>4,116,752</u>	<u>3,994,845</u>	<u>4,074,773</u>	<u>79,928</u>
<b>Expenses</b>				
Personal Services				
Salaries	750,693	827,193	781,533	45,660
Fringe Benefits	282,922	332,122	307,156	24,966
Materials and Supplies	370,680	455,429	417,969	37,460
Contractual Services	868,954	1,218,478	578,726	639,752
Other	12,380	24,251	13,796	10,455
Capital Outlay	1,539,798	1,687,368	1,487,305	200,063
Debt Service:				
Principal Retirement	650,244	650,244	650,244	0
Interest and Fiscal Charges	215,777	215,777	215,774	3
<i>Total Expenses</i>	<u>4,691,448</u>	<u>5,410,862</u>	<u>4,452,503</u>	<u>958,359</u>
<i>Excess of Revenues Under Expenses</i>				
<i>Before Advances and Transfers</i>	(574,696)	(1,416,017)	(377,730)	1,038,287
Advances Out	(100,000)	(100,000)	0	100,000
Transfers In	0	0	36,784	36,784
Transfers Out	(1,615,163)	(895,747)	0	895,747
<i>Net Change in Fund Equity</i>	(2,289,859)	(2,411,764)	(340,946)	2,070,818
<i>Fund Equity Beginning of Year</i>	5,713,022	6,808,450	6,808,450	0
Prior Year Encumbrances Appropriated	1,141,840	1,141,840	1,141,840	0
<i>Fund Equity End of Year</i>	<u>\$4,565,003</u>	<u>\$5,538,526</u>	<u>\$7,609,344</u>	<u>\$2,070,818</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Recorder Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$65,000	\$61,488	\$62,676	\$1,188
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive:				
Recorder:				
Materials and Supplies	30,390	30,390	5,444	24,946
Contractual Services	355,035	355,035	52,050	302,985
Capital Outlay	85,000	85,000	9,765	75,235
<i>Total Expenditures</i>	470,425	470,425	67,259	403,166
<i>Net Change in Fund Balance</i>	(405,425)	(408,937)	(4,583)	404,354
<i>Fund Balance Beginning of Year</i>	386,500	582,234	582,234	0
Prior Year Encumbrances Appropriated	18,925	18,925	18,925	0
<i>Fund Balance End of Year</i>	\$0	\$192,222	\$596,576	\$404,354

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Certificate of Title Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$620,000	\$620,000	\$1,030,902	\$410,902
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive:				
Certificate of Title:				
Personal Services				
Salaries	356,986	353,942	351,539	2,403
Fringe Benefits	156,724	159,768	156,618	3,150
Materials and Supplies	15,000	17,915	15,418	2,497
Contractual Services	20,765	17,850	11,782	6,068
Other	100,000	100,000	100,000	0
<i>Total Expenditures</i>	<u>649,475</u>	<u>649,475</u>	<u>635,357</u>	<u>14,118</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(29,475)	(29,475)	395,545	425,020
<b>Other Financing Sources</b>				
Transfers In	0	0	16,044	16,044
<i>Net Change in Fund Balance</i>	(29,475)	(29,475)	411,589	441,064
<i>Fund Balance Beginning of Year</i>	<u>361,631</u>	<u>575,555</u>	<u>575,555</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$332,156</u>	<u>\$546,080</u>	<u>\$987,144</u>	<u>\$441,064</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Enterprise Zone Monitoring Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$18,000	\$18,500	\$18,500	\$0
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive:				
Zone Monitoring:				
Personal Services				
Salaries	8,400	8,400	8,295	105
Fringe Benefits	2,699	3,199	2,736	463
Materials and Supplies	2,800	2,800	1,607	1,193
Contractual Services	4,101	4,101	583	3,518
<i>Total Expenditures</i>	<u>18,000</u>	<u>18,500</u>	<u>13,221</u>	<u>5,279</u>
<i>Excess of Revenues Over Expenditures</i>	<u>0</u>	<u>0</u>	<u>5,279</u>	<u>5,279</u>
<b>Other Financing Sources (Uses)</b>				
Advances Out	0	(25,000)	(25,000)	0
Transfers In	0	0	256	256
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(25,000)</u>	<u>(24,744)</u>	<u>256</u>
<i>Net Change in Fund Balance</i>	0	(25,000)	(19,465)	5,535
<i>Fund Balance Beginning of Year</i>	<u>21,891</u>	<u>55,605</u>	<u>55,605</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$21,891</u>	<u>\$30,605</u>	<u>\$36,140</u>	<u>\$5,535</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Real Estate Assessment Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and Permits	\$400	\$400	\$100	(\$300)
Fines and Forfeitures	200	200	385	185
Charges for Services	1,029,150	1,029,150	1,764,865	735,715
<i>Total Revenues</i>	<u>1,029,750</u>	<u>1,029,750</u>	<u>1,765,350</u>	<u>735,600</u>
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive:				
Real Estate Assessment:				
Personal Services				
Salaries	437,184	438,274	379,921	58,353
Fringe Benefits	170,453	169,363	151,945	17,418
Materials and Supplies	24,140	39,140	35,240	3,900
Contractual Services	668,584	1,677,584	1,301,054	376,530
Capital Outlay	0	37,000	21,280	15,720
Other	0	4,000,000	4,000,000	0
<i>Total Expenditures</i>	<u>1,300,361</u>	<u>6,361,361</u>	<u>5,889,440</u>	<u>471,921</u>
<i>Excess of Revenues Under Expenditures</i>	(270,611)	(5,331,611)	(4,124,090)	1,207,521
<b>Other Financing Sources</b>				
Transfers In	0	0	20,068	20,068
<i>Net Change in Fund Balance</i>	(270,611)	(5,331,611)	(4,104,022)	1,227,589
<i>Fund Balance Beginning of Year</i>	4,025,746	6,981,004	6,981,004	0
Prior Year Encumbrances Appropriated	34,334	34,334	34,334	0
<i>Fund Balance End of Year</i>	<u>\$3,789,469</u>	<u>\$1,683,727</u>	<u>\$2,911,316</u>	<u>\$1,227,589</u>



**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Delinquent Real Estate Tax Assessment Collection Fund  
For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Interest	\$25,000	\$13,486	\$15,727	\$2,241
Charges for Services	294,550	294,550	337,493	42,943
<i>Total Revenues</i>	<u>319,550</u>	<u>308,036</u>	<u>353,220</u>	<u>45,184</u>
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive:				
Treasurer:				
Personal Services				
Salaries	105,282	115,822	113,776	2,046
Fringe Benefits	48,660	49,710	47,333	2,377
Materials and Supplies	15,000	5,000	778	4,222
Contractual Services	108,150	106,560	59,681	46,879
Total Treasurer	<u>277,092</u>	<u>277,092</u>	<u>221,568</u>	<u>55,524</u>
Treasurer - Prepayments:				
Personal Services				
Salaries	20,500	20,500	18,767	1,733
Fringe Benefits	10,750	10,750	9,398	1,352
Contractual Services	2,000	2,000	0	2,000
Total Treasurer - Prepayments	<u>33,250</u>	<u>33,250</u>	<u>28,165</u>	<u>5,085</u>
Prosecutor:				
Personal Services				
Salaries	206,080	187,414	126,792	60,622
Fringe Benefits	33,313	51,979	43,817	8,162
Materials and Supplies	5,000	5,000	0	5,000
Total Prosecutor	<u>244,393</u>	<u>244,393</u>	<u>170,609</u>	<u>73,784</u>
<i>Total Expenditures</i>	<u>554,735</u>	<u>554,735</u>	<u>420,342</u>	<u>134,393</u>
<i>Excess of Revenues Under Expenditures</i>	(235,185)	(246,699)	(67,122)	179,577
<b>Other Financing Sources</b>				
Transfers In	0	0	10,460	10,460
<i>Net Change in Fund Balance</i>	(235,185)	(246,699)	(56,662)	190,037
<i>Fund Balance Beginning of Year</i>	1,140,833	1,418,917	1,418,917	0
Prior Year Encumbrances Appropriated	650	650	650	0
<i>Fund Balance End of Year</i>	<u>\$906,298</u>	<u>\$1,172,868</u>	<u>\$1,362,905</u>	<u>\$190,037</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Court Security Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Fines and Forfeitures	\$0	\$126,031	\$126,682	\$651
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive:				
Municipal Court Security				
Contractual Services	0	118,301	118,300	1
Common Pleas Court Security:				
Contractual Services	0	7,730	6,425	1,305
<i>Total Expenditures</i>	<u>0</u>	<u>126,031</u>	<u>124,725</u>	<u>1,306</u>
<i>Net Change in Fund Balance</i>	0	0	1,957	1,957
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$1,957</u>	<u>\$1,957</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Law Library Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$0	\$7,500	\$7,959	\$459
Charges for Services	425,000	417,500	418,854	1,354
Other	0	0	414,386	414,386
<i>Total Revenues</i>	<u>425,000</u>	<u>425,000</u>	<u>841,199</u>	<u>416,199</u>
<b>Expenditures</b>				
Current:				
General Government - Legislative and Executive:				
Law Library:				
Personal Services				
Salaries	50,000	50,000	41,996	8,004
Fringe Benefits	9,250	9,250	6,489	2,761
Materials and Supplies	345,250	344,250	303,774	40,476
Contractual Services	20,500	21,500	9,408	12,092
<i>Total Expenditures</i>	<u>425,000</u>	<u>425,000</u>	<u>361,667</u>	<u>63,333</u>
<i>Net Change in Fund Balance</i>	0	0	479,532	479,532
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$479,532</u>	<u>\$479,532</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Computer Legal Research Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$564,700	\$541,948	\$563,761	\$21,813
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Municipal Court:				
Personal Services				
Salaries	25,127	25,127	25,127	0
Fringe Benefits	10,418	10,418	10,334	84
Materials and Supplies	30,373	30,373	22,317	8,056
Contractual Services	68,081	68,081	21,235	46,846
Capital Outlay	16,201	16,201	1,201	15,000
Total Municipal Court	150,200	150,200	80,214	69,986
Common Pleas Court:				
Materials and Supplies	9,000	12,700	6,624	6,076
Contractual Services	0	10,300	10,300	0
Total Common Pleas Court	9,000	23,000	16,924	6,076
Clerk of Common Pleas Court:				
Personal Services				
Salaries	35,090	35,090	31,176	3,914
Fringe Benefits	14,694	14,694	13,625	1,069
Materials and Supplies	2,500	2,500	1,709	791
Contractual Services	5,350	5,350	771	4,579
Total Clerk of Common Pleas Court	57,634	57,634	47,281	10,353
Probate Court:				
Materials and Supplies	750	1,375	1,037	338
Contractual Services	11,500	11,500	5,426	6,074
Capital Outlay	11,000	10,375	0	10,375
Other	750	750	0	750
Total Probate Court	\$24,000	\$24,000	\$6,463	\$17,537

(continued)

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Computer Legal Research Fund (continued)*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Clerk of Municipal Court:				
Personal Services				
Salaries	\$177,565	\$177,545	\$167,284	\$10,261
Fringe Benefits	59,190	59,210	55,734	3,476
Materials and Supplies	39,576	39,576	8,540	31,036
Contractual Services	346,378	346,378	243,387	102,991
Capital Outlay	361,935	361,935	337,935	24,000
<b>Total Clerk of Municipal Court</b>	<b>984,644</b>	<b>984,644</b>	<b>812,880</b>	<b>171,764</b>
Juvenile Court:				
Materials and Supplies	8,500	11,700	4,293	7,407
Contractual Services	10,250	10,750	10,448	302
Capital Outlay	10,500	10,500	0	10,500
Other	1,000	1,000	0	1,000
<b>Total Juvenile Court</b>	<b>30,250</b>	<b>33,950</b>	<b>14,741</b>	<b>19,209</b>
Common Pleas Support:				
Materials and Supplies	10,159	10,159	3,955	6,204
Contractual Services	2,200	2,584	384	2,200
Capital Outlay	45,584	45,584	40,754	4,830
<b>Total Common Pleas Support</b>	<b>57,943</b>	<b>58,327</b>	<b>45,093</b>	<b>13,234</b>
<b>Total Expenditures</b>	<b>1,313,671</b>	<b>1,331,755</b>	<b>1,023,596</b>	<b>308,159</b>
<i>Excess of Revenues Under Expenditures</i>	(748,971)	(789,807)	(459,835)	329,972
<b>Other Financing Sources</b>				
Transfers In	0	0	10,264	10,264
<b>Net Change in Fund Balance</b>	<b>(748,971)</b>	<b>(789,807)</b>	<b>(449,571)</b>	<b>340,236</b>
<i>Fund Balance Beginning of Year</i>	456,467	681,064	681,064	0
Prior Year Encumbrances Appropriated	469,016	469,016	469,016	0
<b>Fund Balance End of Year</b>	<b>\$176,512</b>	<b>\$360,273</b>	<b>\$700,509</b>	<b>\$340,236</b>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Mediation and Dispute Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$106,200	\$104,333	\$117,307	\$12,974
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Mediation and Dispute Common Pleas:				
Personal Services				
Salaries	53,181	53,181	50,123	3,058
Fringe Benefits	18,861	18,861	17,639	1,222
Total Mediation and Dispute Common Pleas	72,042	72,042	67,762	4,280
Mediation and Dispute Domestic Relations:				
Personal Services				
Salaries	26,499	26,166	25,710	456
Fringe Benefits	7,882	8,215	8,078	137
Total Mediation and Dispute Domestic Relations	34,381	34,381	33,788	593
<i>Total Expenditures</i>	106,423	106,423	101,550	4,873
<i>Excess of Revenues Over (Under) Expenditures</i>	(223)	(2,090)	15,757	17,847
<b>Other Financing Sources</b>				
Transfers In	0	0	2,862	2,862
<i>Net Change in Fund Balance</i>	(223)	(2,090)	18,619	20,709
<i>Fund Balance Beginning of Year</i>	160,532	160,512	160,512	0
<i>Fund Balance End of Year</i>	<u>\$160,309</u>	<u>\$158,422</u>	<u>\$179,131</u>	<u>\$20,709</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Concealed Handgun Licenses Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Licenses and Permits	\$52,000	\$52,000	\$69,402	\$17,402
<b>Expenditures</b>				
Current:				
Public Safety:				
Concealed Handguns:				
Personal Services				
Salaries	39,000	39,000	14,644	24,356
Fringe Benefits	7,196	7,196	2,263	4,933
Materials and Supplies	6,000	6,000	2,310	3,690
Contractual Services	34,000	34,000	26,618	7,382
Capital Outlay	5,000	5,000	0	5,000
<i>Total Expenditures</i>	<u>91,196</u>	<u>91,196</u>	<u>45,835</u>	<u>45,361</u>
<i>Net Change in Fund Balance</i>	(39,196)	(39,196)	23,567	62,763
<i>Fund Balance Beginning of Year</i>	<u>53,805</u>	<u>87,221</u>	<u>87,221</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$14,609</u>	<u>\$48,025</u>	<u>\$110,788</u>	<u>\$62,763</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Enforcement and Education Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Fines and Forfeitures	\$1,000	\$985	\$985	\$0
<b>Expenditures</b>				
Current:				
Public Safety:				
Enforcement and Education:				
Personal Services				
Salaries	0	5,000	691	4,309
Fringe Benefits	0	1,000	205	795
Materials and Supplies	600	2,200	1,770	430
Contractual Services	400	800	110	690
<i>Total Expenditures</i>	<u>1,000</u>	<u>9,000</u>	<u>2,776</u>	<u>6,224</u>
<i>Net Change in Fund Balance</i>	0	(8,015)	(1,791)	6,224
<i>Fund Balance Beginning of Year</i>	<u>27,091</u>	<u>27,766</u>	<u>27,766</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$27,091</u></u>	<u><u>\$19,751</u></u>	<u><u>\$25,975</u></u>	<u><u>\$6,224</u></u>



**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff's Grants Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$92,000	\$532,671	\$534,343	\$1,672
Charges for Services	0	146,400	158,207	11,807
Contributions and Donations	6,000	9,842	9,840	(2)
<i>Total Revenues</i>	<u>98,000</u>	<u>688,913</u>	<u>702,390</u>	<u>13,477</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Marine Patrol:				
Personal Services				
Salaries	16,351	12,941	12,941	0
Fringe Benefits	3,649	2,857	2,857	0
Materials and Supplies	8,000	9,840	9,242	598
Contractual Services	4,000	2,238	2,192	46
<i>Total Marine Patrol</i>	<u>32,000</u>	<u>27,876</u>	<u>27,232</u>	<u>644</u>
Drug Abuse Resistance Education:				
Personal Services				
Salaries	32,701	74,635	74,635	0
Fringe Benefits	7,299	16,658	16,658	0
Contractual Services	0	45,797	45,797	0
<i>Total Drug Abuse Resistance Education</i>	<u>40,000</u>	<u>137,090</u>	<u>137,090</u>	<u>0</u>
Traffic Enforcement Program:				
Personal Services				
Salaries	12,263	10,566	10,566	0
Fringe Benefits	2,737	2,359	2,358	1
<i>Total Traffic Enforcement Program</i>	<u>15,000</u>	<u>12,925</u>	<u>12,924</u>	<u>1</u>
Sheriffs Byrne Justice Grant:				
Contractual Services	0	13,673	13,673	0
Capital Outlay	0	34,145	34,145	0
<i>Total Sheriffs Byrne Justice Grant</i>	<u>\$0</u>	<u>\$47,818</u>	<u>\$47,818</u>	<u>\$0</u>

(continued)

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff's Grants Fund (continued)*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Sheriffs Capital Acquairion Grant:				
Capital Outlay	\$0	\$270,000	\$270,000	\$0
Sheriffs Law Enforcement Assessment:				
Personal Services				
Salaries	8,175	8,175	0	8,175
Fringe Benefits	1,825	1,825	0	1,825
Materials and Supplies	1,000	1,000	0	1,000
Contractual Services	1,000	6,000	511	5,489
Total Sheriffs Law Enforcement Assessment	12,000	17,000	511	16,489
Sheriffs Courtroom Deputies:				
Personal Services				
Salaries	0	55,944	35,756	20,188
Fringe Benefits	0	22,719	14,566	8,153
Total Sheriffs Courtroom Deputies	0	78,663	50,322	28,341
Sheriffs Inmate Commissary:				
Personal Services				
Salaries	0	13,800	6,139	7,661
Fringe Benefits	0	6,200	1,133	5,067
Materials and Supplies	0	126,400	110,317	16,083
Total Sheriffs Inmate Commissary	0	146,400	117,589	28,811
Sheriffs Gifts and Donations DARE:				
Materials and Supplies	4,300	3,465	3,465	0
Contractual Services	700	0	0	0
Total Sheriffs Gifts and Donations DARE	\$5,000	\$3,465	\$3,465	\$0

(continued)

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff's Grants Fund (continued)*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Sheriffs Gifts and Donations K-9:				
Materials and Supplies	\$500	\$4,225	\$4,147	\$78
Contractual Services	500	4,000	4,000	0
Total Sheriffs Gifts and Donations K-9	<u>1,000</u>	<u>8,225</u>	<u>8,147</u>	<u>78</u>
<i>Total Expenditures</i>	<u>105,000</u>	<u>749,462</u>	<u>675,098</u>	<u>74,364</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(7,000)	(60,549)	27,292	87,841
<b>Other Financing Sources</b>				
Advances In	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>20,000</u>
<i>Net Change in Fund Balance</i>	(7,000)	(60,549)	47,292	107,841
<i>Fund Balance Beginning of Year</i>	<u>61,034</u>	<u>69,603</u>	<u>69,603</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$54,034</u></u>	<u><u>\$9,054</u></u>	<u><u>\$116,895</u></u>	<u><u>\$107,841</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Electronic Home Monitoring Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$76,000	\$76,000	\$85,572	\$9,572
<b>Expenditures</b>				
Current:				
Public Safety:				
Electronic Home Monitoring:				
Contractual Services	75,000	75,000	32,980	42,020
Other	1,000	1,000	740	260
<i>Total Expenditures</i>	<u>76,000</u>	<u>76,000</u>	<u>33,720</u>	<u>42,280</u>
<i>Net Change in Fund Balance</i>	0	0	51,852	51,852
<i>Fund Balance Beginning of Year</i>	<u>50,683</u>	<u>65,381</u>	<u>65,381</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$50,683</u></u>	<u><u>\$65,381</u></u>	<u><u>\$117,233</u></u>	<u><u>\$51,852</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Juvenile Court Grants Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$535,345	\$452,029	\$451,528	(\$501)
<b>Expenditures</b>				
Current:				
Public Safety:				
Kids in Treatment:				
Contractual Services	0	8,514	8,342	172
Other	0	2,500	2,243	257
Total Kids in Treatment	0	11,014	10,585	429
Felony Delinquent Care and Custody:				
Personal Services				
Salaries	310,526	316,130	314,726	1,404
Fringe Benefits	131,066	136,757	135,973	784
Materials and Supplies	3,453	17,547	15,489	2,058
Contractual Services	43,000	72,603	43,002	29,601
Total Felony Delinquent Care and Custody	488,045	543,037	509,190	33,847
<i>Total Expenditures</i>	488,045	554,051	519,775	34,276
<i>Excess of Revenues Over (Under) Expenditures</i>	47,300	(102,022)	(68,247)	33,775
<b>Other Financing Sources</b>				
Advances In	0	0	72	72
Transfers In	0	0	15,918	15,918
<i>Total Other Financing Sources</i>	0	0	15,990	15,990
<i>Net Change in Fund Balance</i>	47,300	(102,022)	(52,257)	49,765
<i>Fund Balance Beginning of Year</i>	499,414	371,734	371,734	0
Prior Year Encumbrances Appropriated	453	453	453	0
<i>Fund Balance End of Year</i>	\$547,167	\$270,165	\$319,930	\$49,765

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Probation Services Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$425,336	\$375,017	\$373,649	(\$1,368)
Fines and Forfeitures	510,000	358,948	362,093	3,145
<i>Total Revenues</i>	<u>935,336</u>	<u>733,965</u>	<u>735,742</u>	<u>1,777</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Probation Services:				
Personal Services				
Salaries	362,399	367,050	366,535	515
Fringe Benefits	186,413	181,762	161,550	20,212
Materials and Supplies	5,000	5,000	139	4,861
Contractual Services	4,700	4,700	2,795	1,905
<i>Total Probation Services</i>	<u>558,512</u>	<u>558,512</u>	<u>531,019</u>	<u>27,493</u>
Adult Probation:				
Personal Services				
Salaries	177,809	197,389	197,185	204
Fringe Benefits	69,920	72,933	70,875	2,058
Materials and Supplies	1,937	23,628	15,982	7,646
Contractual Services	25,670	57,091	51,406	5,685
<i>Total Adult Probation</i>	<u>275,336</u>	<u>351,041</u>	<u>335,448</u>	<u>15,593</u>
Community Integration:				
Personal Services				
Salaries	150,000	22,020	22,018	2
Fringe Benefits	0	9,308	9,307	1
<i>Total Community Integration</i>	<u>150,000</u>	<u>31,328</u>	<u>31,325</u>	<u>3</u>
<i>Total Expenditures</i>	<u>983,848</u>	<u>940,881</u>	<u>897,792</u>	<u>43,089</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(48,512)</u>	<u>(206,916)</u>	<u>(162,050)</u>	<u>44,866</u>
<b>Other Financing Sources (Uses)</b>				
Advances Out	0	(12,000)	0	12,000
Transfers In	0	0	23,114	23,114
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(12,000)</u>	<u>23,114</u>	<u>35,114</u>
<i>Net Change in Fund Balance</i>	<u>(48,512)</u>	<u>(218,916)</u>	<u>(138,936)</u>	<u>79,980</u>
<i>Fund Balance Beginning of Year</i>	<u>373,590</u>	<u>573,359</u>	<u>573,359</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$325,078</u>	<u>\$354,443</u>	<u>\$434,423</u>	<u>\$79,980</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Probate Court Conduct Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$385	\$385	\$784	\$399
<b>Expenditures</b>				
Current:				
Public Safety:				
Probate Court Conduct:				
Materials and Supplies	2,000	2,000	0	2,000
Capital Outlay	2,000	2,000	0	2,000
<i>Total Expenditures</i>	<u>4,000</u>	<u>4,000</u>	<u>0</u>	<u>4,000</u>
<i>Net Change in Fund Balance</i>	(3,615)	(3,615)	784	4,399
<i>Fund Balance Beginning of Year</i>	<u>4,078</u>	<u>8,902</u>	<u>8,902</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$463</u></u>	<u><u>\$5,287</u></u>	<u><u>\$9,686</u></u>	<u><u>\$4,399</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Hazmat Operations and Planning Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$353,580	\$298,810	\$307,815	\$9,005
Charges for Services	8,000	60,578	71,275	10,697
Other	30,000	30,000	33,309	3,309
<i>Total Revenues</i>	<u>391,580</u>	<u>389,388</u>	<u>412,399</u>	<u>23,011</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Hazmat Operations:				
Materials and Supplies	15,100	47,415	41,563	5,852
Contractual Services	19,900	70,300	54,880	15,420
Total Hazmat Operations	<u>35,000</u>	<u>117,715</u>	<u>96,443</u>	<u>21,272</u>
Citizen Corp:				
Materials and Supplies	6,500	0	0	0
Homeland Security B:				
Materials and Supplies	65,604	29,169	29,058	111
Contractual Services	30,000	46,231	27,477	18,754
Other	60,000	15,000	15,000	0
Total Homeland Security B	<u>155,604</u>	<u>90,400</u>	<u>71,535</u>	<u>18,865</u>
EMPG Homeland Security:				
Personal Services				
Salaries	162,961	124,694	124,694	0
Fringe Benefits	77,273	56,302	56,300	2
Materials and Supplies	5,000	5,000	1,610	3,390
Contractual Services	43,900	51,658	37,563	14,095
Total EMPG Homeland Security	<u>289,134</u>	<u>237,654</u>	<u>220,167</u>	<u>17,487</u>
Disaster Planning:				
Materials and Supplies	0	7,000	7,000	0
Contractual Services	0	11,000	11,000	0
Total Disaster Planning	<u>\$0</u>	<u>\$18,000</u>	<u>\$18,000</u>	<u>\$0</u>

(continued)



**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Hazmat Operations and Planning Fund (continued)*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Local Emergency Planning Committee:				
Personal Services				
Salaries	\$14,924	\$14,924	\$10,978	\$3,946
Fringe Benefits	2,756	2,756	1,887	869
Materials and Supplies	500	500	256	244
Contractual Services	16,100	21,200	17,210	3,990
Total Local Emergency Planning Committee	<u>34,280</u>	<u>39,380</u>	<u>30,331</u>	<u>9,049</u>
<i>Total Expenditures</i>	<u>520,518</u>	<u>503,149</u>	<u>436,476</u>	<u>66,673</u>
<i>Excess of Revenues Under Expenditures</i>	(128,938)	(113,761)	(24,077)	89,684
<b>Other Financing Sources</b>				
Transfers In	<u>120,258</u>	<u>49,469</u>	<u>46,774</u>	<u>(2,695)</u>
<i>Net Change in Fund Balance</i>	(8,680)	(64,292)	22,697	86,989
<i>Fund Balance Beginning of Year</i>	<u>148,955</u>	<u>170,940</u>	<u>170,940</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$140,275</u></u>	<u><u>\$106,648</u></u>	<u><u>\$193,637</u></u>	<u><u>\$86,989</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Local Law Enforcement Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$53,340	\$10,002	\$10,001	(\$1)
<b>Expenditures</b>				
Current:				
Public Safety:				
Childrens Advocacy Center:				
Contractual Services	<u>53,340</u>	<u>10,002</u>	<u>10,001</u>	<u>1</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Motor Vehicle and Gas Tax Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$6,412,000	\$6,412,000	\$6,412,468	\$468
Interest	60,000	60,000	38,675	(21,325)
Licenses and Permits	175	175	150	(25)
Fines and Forfeitures	100,000	100,000	107,173	7,173
Charges for Services	157,500	157,500	293,298	135,798
Contributions and Donations	500	500	468	(32)
Other	5,000	5,000	7,819	2,819
<i>Total Revenues</i>	<u>6,735,175</u>	<u>6,735,175</u>	<u>6,860,051</u>	<u>124,876</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Motor Vehicle Gas Tax:				
Personal Services				
Salaries	2,904,215	2,896,849	2,795,483	101,366
Fringe Benefits	1,131,357	1,138,723	1,029,830	108,893
Materials and Supplies	1,270,080	2,022,394	1,924,640	97,754
Contractual Services	253,835	1,414,241	1,224,806	189,435
Capital Outlay	1,296,092	949,007	751,215	197,792
Other	3,000	3,825	2,921	904
<i>Total Expenditures</i>	<u>6,858,579</u>	<u>8,425,039</u>	<u>7,728,895</u>	<u>696,144</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(123,404)</u>	<u>(1,689,864)</u>	<u>(868,844)</u>	<u>821,020</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	10,000	10,000	10,165	165
Advances Out	(245,012)	(245,012)	(245,012)	0
Transfers In	0	0	127,270	127,270
<i>Total Other Financing Sources (Uses)</i>	<u>(235,012)</u>	<u>(235,012)</u>	<u>(107,577)</u>	<u>127,435</u>
<i>Net Change in Fund Balance</i>	(358,416)	(1,924,876)	(976,421)	948,455
<i>Fund Balance Beginning of Year</i>	1,271,920	2,009,901	2,009,901	0
Prior Year Encumbrances Appropriated	358,416	358,416	358,416	0
<i>Fund Balance End of Year</i>	<u>\$1,271,920</u>	<u>\$443,441</u>	<u>\$1,391,896</u>	<u>\$948,455</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Ditch Maintenance Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Special Assessments	\$5,664	\$3,986	\$3,988	\$2
<b>Expenditures</b>				
Current:				
Public Works:				
Engineer Administration:				
Contractual Services	800	10,594	9,800	794
<i>Net Change in Fund Balance</i>	4,864	(6,608)	(5,812)	796
<i>Fund Balance Beginning of Year</i>	44,293	43,377	43,377	0
<i>Fund Balance End of Year</i>	\$49,157	\$36,769	\$37,565	\$796

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Development Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$391,000	\$1,493,357	\$1,146,659	(\$346,698)
<b>Expenditures</b>				
Current:				
Public Works:				
County Formula:				
Contractual Services	408,659	275,359	275,271	88
Neighborhood Stabilization NSP:				
Contractual Services	0	838,216	805,065	33,151
<i>Total Expenditures</i>	<u>408,659</u>	<u>1,113,575</u>	<u>1,080,336</u>	<u>33,239</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(17,659)	379,782	66,323	(313,459)
<b>Other Financing Uses</b>				
Advances Out	0	(10,000)	(10,000)	0
<i>Net Change in Fund Balance</i>	(17,659)	369,782	56,323	(313,459)
<i>Fund Balance Beginning of Year</i>	0	316,274	316,274	0
Prior Year Encumbrances Appropriated	<u>17,659</u>	<u>17,659</u>	<u>17,659</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$703,715</u>	<u>\$390,256</u>	<u>(\$313,459)</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Marriage License Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Licenses and Permits	\$33,500	\$24,500	\$30,042	\$5,542
<b>Expenditures</b>				
Current:				
Health:				
Marriage License:				
Contractual Services	36,000	36,000	30,465	5,535
<i>Net Change in Fund Balance</i>	(2,500)	(11,500)	(423)	11,077
<i>Fund Balance Beginning of Year</i>	2,500	14,557	14,557	0
<i>Fund Balance End of Year</i>	\$0	\$3,057	\$14,134	\$11,077

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Dog and Kennel Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$0	\$4,000	\$4,020	\$20
Licenses and Permits	255,000	272,000	360,595	88,595
Fines and Forfeitures	2,200	2,200	4,055	1,855
Charges for Services	40,000	23,000	42,999	19,999
Contributions and Donations	0	10,000	11,903	1,903
<i>Total Revenues</i>	<u>297,200</u>	<u>311,200</u>	<u>423,572</u>	<u>112,372</u>
<b>Expenditures</b>				
Current:				
Health:				
Dog Warden:				
Personal Services				
Salaries	155,876	175,072	172,562	2,510
Fringe Benefits	67,858	70,692	70,058	634
Materials and Supplies	14,200	12,700	9,964	2,736
Contractual Services	37,500	79,050	77,651	1,399
Capital Outlay	9,285	20,000	18,895	1,105
<i>Total Dog Warden</i>	<u>284,719</u>	<u>357,514</u>	<u>349,130</u>	<u>8,384</u>
Auditor:				
Personal Services				
Salaries	27,335	33,159	32,688	471
Fringe Benefits	9,394	11,137	10,932	205
Materials and Supplies	5,440	6,440	5,093	1,347
Contractual Services	11,605	13,670	12,797	873
Other	0	120	24	96
<i>Total Auditor</i>	<u>53,774</u>	<u>64,526</u>	<u>61,534</u>	<u>2,992</u>
<i>Total Expenditures</i>	<u>338,493</u>	<u>422,040</u>	<u>410,664</u>	<u>11,376</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(41,293)</u>	<u>(110,840)</u>	<u>12,908</u>	<u>123,748</u>
<b>Other Financing Sources (Uses)</b>				
Advances Out	(20,000)	(20,000)	(20,000)	0
Transfers In	0	0	9,160	9,160
<i>Total Other Financing Sources (Uses)</i>	<u>(20,000)</u>	<u>(20,000)</u>	<u>(10,840)</u>	<u>9,160</u>
<i>Net Change in Fund Balance</i>	(61,293)	(130,840)	2,068	132,908
<i>Fund Balance Beginning of Year</i>	<u>61,293</u>	<u>132,973</u>	<u>132,973</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$2,133</u></u>	<u><u>\$135,041</u></u>	<u><u>\$132,908</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Child Health Services Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Other	\$0	\$10,795	\$10,795	\$0
<b>Expenditures</b>				
Current:				
Health:				
Health Grant:				
Contractual Services	0	10,795	10,795	0
Child Health Services:				
Materials and Supplies	0	1,053	1,053	0
Federal Grants:				
Personal Services				
Salaries				0
Fringe Benefits	0	238	238	0
Contractual Services	0	14,924	14,924	0
Other	0	143	143	0
Total Federal Grants	0	15,305	15,305	0
<i>Total Expenditures</i>	0	27,153	27,153	0
<i>Net Change in Fund Balance</i>	0	(16,358)	(16,358)	0
<i>Fund Balance Beginning of Year</i>	0	16,358	16,358	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>



**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Women, Infants and Children Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	<u>\$1,074,225</u>	<u>\$1,058,628</u>	<u>\$1,126,585</u>	<u>\$67,957</u>
<b>Expenditures</b>				
Current:				
Health:				
Women, Infants and Children:				
Personal Services				
Salaries	671,412	680,558	673,580	6,978
Fringe Benefits	287,342	271,704	266,523	5,181
Materials and Supplies	17,916	49,801	34,004	15,797
Contractual Services	<u>98,390</u>	<u>142,490</u>	<u>119,960</u>	<u>22,530</u>
<i>Total Expenditures</i>	<u>1,075,060</u>	<u>1,144,553</u>	<u>1,094,067</u>	<u>50,486</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(835)</u>	<u>(85,925)</u>	<u>32,518</u>	<u>118,443</u>
<b>Other Financing Sources (Uses)</b>				
Advances Out	0	(90,000)	0	90,000
Transfers In	<u>0</u>	<u>0</u>	<u>40,924</u>	<u>40,924</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(90,000)</u>	<u>40,924</u>	<u>130,924</u>
<i>Net Change in Fund Balance</i>	(835)	(175,925)	73,442	249,367
<i>Fund Balance Beginning of Year</i>	117,360	175,090	175,090	0
Prior Year Encumbrances Appropriated	<u>835</u>	<u>835</u>	<u>835</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$117,360</u>	<u>\$0</u>	<u>\$249,367</u>	<u>\$249,367</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Guardianship Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$15,000	\$15,000	\$17,850	\$2,850
<b>Expenditures</b>				
Current:				
Human Services:				
Indigent Guardianship:				
Materials and Supplies	3,000	3,000	0	3,000
Contractual Services	28,000	28,000	14,190	13,810
Capital Outlay	10,000	10,000	0	10,000
<i>Total Expenditures</i>	<u>41,000</u>	<u>41,000</u>	<u>14,190</u>	<u>26,810</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(26,000)	(26,000)	3,660	29,660
<b>Other Financing Uses</b>				
Transfers Out	0	(6,000)	(2,803)	3,197
<i>Net Change in Fund Balance</i>	(26,000)	(32,000)	857	32,857
<i>Fund Balance Beginning of Year</i>	<u>135,399</u>	<u>161,850</u>	<u>161,850</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$109,399</u></u>	<u><u>\$129,850</u></u>	<u><u>\$162,707</u></u>	<u><u>\$32,857</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Child Support Administration Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$2,510,000	\$2,027,532	\$2,144,097	\$116,565
Charges for Services	473,000	478,000	488,499	10,499
<i>Total Revenues</i>	<u>2,983,000</u>	<u>2,505,532</u>	<u>2,632,596</u>	<u>127,064</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Child Support:				
Personal Services				
Salaries	1,510,500	1,465,261	1,456,037	9,224
Fringe Benefits	698,000	737,289	729,853	7,436
Materials and Supplies	55,000	43,000	37,614	5,386
Contractual Services	709,400	744,455	743,569	886
Capital Outlay	10,000	1,000	0	1,000
Other	100	100	0	100
<i>Total Expenditures</i>	<u>2,983,000</u>	<u>2,991,105</u>	<u>2,967,073</u>	<u>24,032</u>
<i>Excess of Revenues Under Expenditures</i>	0	(485,573)	(334,477)	151,096
<b>Other Financing Sources</b>				
Transfers In	0	89,022	89,022	0
<i>Net Change in Fund Balance</i>	0	(396,551)	(245,455)	151,096
<i>Fund Balance Beginning of Year</i>	<u>366,803</u>	<u>644,593</u>	<u>644,593</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$366,803</u></u>	<u><u>\$248,042</u></u>	<u><u>\$399,138</u></u>	<u><u>\$151,096</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Senior Center Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$22,541	\$16,911	\$16,911	\$0
Contributions and Donations	0	1,310	1,310	0
<i>Total Revenues</i>	<u>22,541</u>	<u>18,221</u>	<u>18,221</u>	<u>0</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Area Agency on Aging:				
Other	2,541	2,541	2,541	0
Senior Farmers Market Nutrition:				
Contractual Services	20,000	20,709	20,709	0
Senior Center Activities:				
Materials and Supplies	0	1,310	1,310	0
Capital Outlay	5,000	7,600	0	7,600
Total Senior Center Activities	5,000	8,910	1,310	7,600
<i>Total Expenditures</i>	<u>27,541</u>	<u>32,160</u>	<u>24,560</u>	<u>7,600</u>
<i>Net Change in Fund Balance</i>	(5,000)	(13,939)	(6,339)	7,600
<i>Fund Balance Beginning of Year</i>	<u>7,600</u>	<u>20,839</u>	<u>20,839</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2,600</u>	<u>\$6,900</u>	<u>\$14,500</u>	<u>\$7,600</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Victim Assistance Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$204,878	\$226,534	\$230,314	\$3,780
Charges for Services	0	28,231	28,228	(3)
<i>Total Revenues</i>	<u>204,878</u>	<u>254,765</u>	<u>258,542</u>	<u>3,777</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Violence Against Women:				
Personal Services				
Salaries	50,900	41,511	41,509	2
Fringe Benefits	13,732	16,188	16,185	3
Contractual Services	32,849	40,500	40,500	0
Total Violence Against Women	<u>97,481</u>	<u>98,199</u>	<u>98,194</u>	<u>5</u>
Prosecutors State Grant				
Personal Services				
Salaries	130,458	146,274	128,174	18,100
Fringe Benefits	58,160	50,598	50,592	6
Total Prosecutors State Grant	<u>188,618</u>	<u>196,872</u>	<u>178,766</u>	<u>18,106</u>
<i>Total Expenditures</i>	<u>286,099</u>	<u>295,071</u>	<u>276,960</u>	<u>18,111</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(81,221)</u>	<u>(40,306)</u>	<u>(18,418)</u>	<u>21,888</u>
<b>Other Financing Sources (Uses)</b>				
Advances Out	0	(17,000)	0	17,000
Transfers In	86,137	42,409	38,631	(3,778)
<i>Total Other Financing Sources (Uses)</i>	<u>86,137</u>	<u>25,409</u>	<u>38,631</u>	<u>13,222</u>
<i>Net Change in Fund Balance</i>	4,916	(14,897)	20,213	35,110
<i>Fund Balance Beginning of Year</i>	<u>38,279</u>	<u>28,804</u>	<u>28,804</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$43,195</u>	<u>\$13,907</u>	<u>\$49,017</u>	<u>\$35,110</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Outside Assistance Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$197,543	\$242,176	\$227,737	(\$14,439)
<b>Expenditures</b>				
Current:				
Human Services:				
Enforcement Protection:				
Personal Services				
Salaries	79,226	86,926	86,783	143
Fringe Benefits	31,666	34,452	34,152	300
Materials and Supplies	2,735	735	0	735
Contractual Services	45,684	36,027	35,667	360
Total Enforcement Protection	159,311	158,140	156,602	1,538
Family and Community Services:				
Contractual Services	38,232	6,129	6,129	0
Collaboration Advocates:				
Contractual Services	0	78,718	78,716	2
<i>Total Expenditures</i>	197,543	242,987	241,447	1,540
<i>Excess of Revenues Under Expenditures</i>	0	(811)	(13,710)	(12,899)
<b>Other Financing Sources</b>				
Advances In	0	0	15,000	15,000
Transfers In	0	0	3,886	3,886
<i>Total Other Financing Sources</i>	0	0	18,886	18,886
<i>Net Change in Fund Balance</i>	0	(811)	5,176	5,987
<i>Fund Balance Beginning of Year</i>	0	10,844	10,844	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$10,033</u>	<u>\$16,020</u>	<u>\$5,987</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Revolving Loan Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$148,900	\$254,300	\$207,150	(\$47,150)
Interest	88,250	54,610	56,767	2,157
Charges for Services	3,000	1,190	1,086	(104)
Other	191,000	241,678	245,853	4,175
<i>Total Revenues</i>	<u>431,150</u>	<u>551,778</u>	<u>510,856</u>	<u>(40,922)</u>
<b>Expenditures</b>				
Current:				
Public Works:				
CDBG Housing:				
Contractual Services	38,600	158,707	158,707	0
Other	0	4,320	4,320	0
Total CDBG Housing	<u>38,600</u>	<u>163,027</u>	<u>163,027</u>	<u>0</u>
CDBG Home Rehab:				
Contractual Services	110,300	147,412	147,412	0
CDBG Home Rehab Revolving Loans:				
Contractual Services	13,544	7,802	5,257	2,545
Other	2,000	1,729	1,729	0
Total CDBG Home Rehab Revolving Loans	<u>15,544</u>	<u>9,531</u>	<u>6,986</u>	<u>2,545</u>
Section 17 Revolving Loans:				
Contractual Services	8,297	4,598	4,598	0
Other	4,500	40,000	40,000	0
Total Section 17 Revolving Loans	<u>12,797</u>	<u>44,598</u>	<u>44,598</u>	<u>0</u>
Foreclosure Revolving Loans:				
Contractual Services	12,392	1,738	845	893
Other	4,500	0	0	0
Total Foreclosure Revolving Loans	<u>\$16,892</u>	<u>\$1,738</u>	<u>\$845</u>	<u>\$893</u>

(continued)

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Revolving Loan Fund (continued)*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Housing Revolving Loans:				
Contractual Services	\$21,866	\$5,036	\$2,101	\$2,935
Other	7,250	12,983	12,982	1
Total Housing Revolving Loans	<u>29,116</u>	<u>18,019</u>	<u>15,083</u>	<u>2,936</u>
Economic Development Revolving Loans:				
Contractual Services	105,771	258,971	201,243	57,728
Other	126,500	65,000	65,000	0
Total Economic Development Revolving Loans	<u>232,271</u>	<u>323,971</u>	<u>266,243</u>	<u>57,728</u>
<i>Total Expenditures</i>	<u>455,520</u>	<u>708,296</u>	<u>644,194</u>	<u>64,102</u>
<i>Net Change in Fund Balance</i>	(24,370)	(156,518)	(133,338)	23,180
<i>Fund Balance Beginning of Year</i>	0	587,075	587,075	0
Prior Year Encumbrances Appropriated	<u>24,370</u>	<u>24,370</u>	<u>24,370</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$454,927</u>	<u>\$478,107</u>	<u>\$23,180</u>



**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Kent Business Alliance Loan Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Interest	\$0	\$2,000	\$1,619	(\$381)
Charges for Services	0	71	79	8
Other	0	4,000	5,261	1,261
<i>Total Revenues</i>	<u>0</u>	<u>6,071</u>	<u>6,959</u>	<u>888</u>
<b>Expenditures</b>				
Current:				
Public Works:				
RLF KBA CDBG Micro Enterprises:				
Contractual Services	320	23,028	11,033	11,995
Other	0	20,000	2,000	18,000
<i>Total Expenditures</i>	<u>320</u>	<u>43,028</u>	<u>13,033</u>	<u>29,995</u>
<i>Net Change in Fund Balance</i>	(320)	(36,957)	(6,074)	30,883
<i>Fund Balance Beginning of Year</i>	0	36,638	36,638	0
Prior Year Encumbrances Appropriated	<u>320</u>	<u>320</u>	<u>320</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$1</u>	<u>\$30,884</u>	<u>\$30,883</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Bond Retirement Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$1,395,310	\$1,395,310	\$1,395,310	\$0
Rentals and Royalties	0	179,357	179,357	0
Other	0	194,820	194,821	1
<i>Total Revenues</i>	1,395,310	1,769,487	1,769,488	1
<b>Expenditures</b>				
Debt Service:				
Principal Retirement:				
County Notes	0	4,250,000	4,250,000	0
1997 County Buildings	627,663	627,663	627,663	0
1998 USDA	11,788	11,788	11,788	0
2001 USDA	4,188	4,188	4,188	0
2001 Riddle Block Building	45,000	45,000	45,000	0
2001 County Buildings	225,000	225,000	225,000	0
2004 Courthouse	31,975	31,975	31,975	0
<i>Total Principal Retirement</i>	945,614	5,195,614	5,195,614	0
Interest and Fiscal Charges:				
County Notes	0	213,672	213,672	0
1997 County Buildings	270,517	270,517	270,516	1
1998 USDA	10,786	10,787	10,786	1
2001 USDA	5,027	5,027	5,027	0
2001 Riddle Block Building	115,592	59,933	59,931	2
2001 County Buildings	182,796	101,639	101,637	2
2004 Courthouse	25,570	25,570	25,569	1
<i>Total Interest and Fiscal Charges</i>	610,288	687,145	687,138	7
Bond Issuance Costs	0	64,487	64,487	0
<i>Total Expenditures</i>	1,555,902	5,947,246	5,947,239	7
<i>Excess of Revenues Under Expenditures</i>	(160,592)	(4,177,759)	(4,177,751)	8
<b>Other Financing Sources (Uses)</b>				
General Obligation Bonds Issued	0	10,015,000	10,015,000	0
Premium on Bonds Issued	0	198,738	198,738	0
Payment to Refunded Bond Escrow Agent	0	(6,043,543)	(6,043,543)	0
Transfers In	160,592	69,068	69,068	0
<i>Total Other Financing Sources (Uses)</i>	160,592	4,239,263	4,239,263	0
<i>Net Change in Fund Balance</i>	0	61,504	61,512	8
<i>Fund Balance Beginning of Year</i>	278,820	302,473	302,473	0
<i>Fund Balance End of Year</i>	\$278,820	\$363,977	\$363,985	\$8

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Assessment Bond Retirement Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Special Assessments	\$127,310	\$114,334	\$101,701	(\$12,633)
<b>Expenditures</b>				
Debt Service:				
Principal Retirement:				
2006 Portage County Sewer District Improvement	1,392	1,392	1,392	0
1994 Portage County Water Sandy Lake	6,523	6,523	6,523	0
1987 Portage County Sewer Various	32,000	32,000	32,000	0
2006 Portage County Water Fairacres Avenue	1,756	1,756	1,756	0
2007 Portage County Water Patricia Water Line	2,018	2,018	2,018	0
1999 Streetsboro Sewer Hale-McCraken	9,480	9,480	9,480	0
2001 Portage County Sewer Brimfield Township State Route 43	22,093	22,093	22,093	0
2004 Portage County Sewer Various	3,025	3,025	3,025	0
<b>Total Principal Retirement</b>	<b>78,287</b>	<b>78,287</b>	<b>78,287</b>	<b>0</b>
Interest and Fiscal Charges:				
2006 Portage County Sewer District Improvement	702	602	600	2
1994 Portage County Water Sandy Lake	1,217	1,167	1,166	1
1987 Portage County Sewer Various	19,094	18,206	18,205	1
2006 Portage County Water Fairacres Avenue	748	764	763	1
2007 Portage County Water Patricia Water Line	2,176	2,163	2,161	2
1999 Streetsboro Sewer Hale-McCraken	6,814	6,724	6,723	1
2001 Portage County Sewer Brimfield Township State Route 43	15,751	8,860	8,859	1
2004 Portage County Sewer Various	2,521	2,431	2,429	2
<b>Total Interest and Fiscal Charges</b>	<b>49,023</b>	<b>40,917</b>	<b>40,906</b>	<b>11</b>
Bond Issuance Costs	0	3,318	3,318	0
<b>Total Expenditures</b>	<b>127,310</b>	<b>122,522</b>	<b>122,511</b>	<b>11</b>
<i>Excess of Revenues Under Expenditures</i>	<i>0</i>	<i>(8,188)</i>	<i>(20,810)</i>	<i>(12,622)</i>
<b>Other Financing Sources (Uses)</b>				
Special Assessment Bonds Issued	0	301,000	301,000	0
Premium on Bonds Issued	0	10,226	10,226	0
Payment to Refunded Bond Escrow Agent	0	(311,156)	(311,156)	0
Advances In	0	0	12,634	12,634
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>70</b>	<b>12,704</b>	<b>12,634</b>
<i>Net Change in Fund Balance</i>	<i>0</i>	<i>(8,118)</i>	<i>(8,106)</i>	<i>12</i>
<i>Fund Balance Beginning of Year</i>	<i>226,343</i>	<i>229,731</i>	<i>229,731</i>	<i>0</i>
<b>Fund Balance End of Year</b>	<b>\$226,343</b>	<b>\$221,613</b>	<b>\$221,625</b>	<b>\$12</b>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Assessment OWDA Loans Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Special Assessments	\$54,607	\$42,309	\$42,311	\$2
<b>Expenditures</b>				
Debt Service:				
Principal Retirement:				
1994 Tonsing - Sewer Improvements	2,303	2,303	2,303	0
1996 Patricia Avenue - Sewer Improvements	10,461	10,461	10,461	0
2001 Mantua Corners - Sewer Improvements	20,223	20,223	20,223	0
1999 Horning/Rhodes - Sewer Improvements	4,069	4,069	4,069	0
Total Principal Retirement	37,056	37,056	37,056	0
Interest and Fiscal Charges:				
1994 Tonsing - Sewer Improvements	494	444	443	1
1996 Patricia Avenue - Sewer Improvements	4,786	4,486	4,485	1
2001 Mantua Corners - Sewer Improvements	10,380	10,286	10,284	2
1999 Horning/Rhodes - Sewer Improvements	1,891	1,841	1,840	1
Total Interest and Fiscal Charges	17,551	17,057	17,052	5
<i>Total Expenditures</i>	54,607	54,113	54,108	5
<i>Net Change in Fund Balance</i>	0	(11,804)	(11,797)	7
<i>Fund Balance Beginning of Year</i>	57,450	57,001	57,001	0
<i>Fund Balance End of Year</i>	\$57,450	\$45,197	\$45,204	\$7

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Building Improvements Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$0	\$5,300	\$5,300	\$0
Charges for Services	0	0	16,573	16,573
<i>Total Revenues</i>	0	5,300	21,873	16,573
<b>Expenditures</b>				
Capital Outlay:				
Multi-Purpose Building	70,589	120,767	61,963	58,804
County Engineers Building	0	139,890	139,890	0
Regional Planning Parking Lot	0	4,062	4,062	0
<i>Total Expenditures</i>	70,589	264,719	205,915	58,804
<i>Net Change in Fund Balance</i>	(70,589)	(259,419)	(184,042)	75,377
<i>Fund Balance Beginning of Year</i>	0	193,356	193,356	0
Prior Year Encumbrances Appropriated	70,589	70,589	70,589	0
<i>Fund Balance End of Year</i>	\$0	\$4,526	\$79,903	\$75,377

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Permanent Improvements Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$180,000	\$180,000	\$190,544	\$10,544
Charges for Services	615,000	470,343	470,342	(1)
Contributions and Donations	40,000	5,596	5,596	0
Other	0	1,225	1,225	0
<i>Total Revenues</i>	<u>835,000</u>	<u>657,164</u>	<u>667,707</u>	<u>10,543</u>
<b>Expenditures</b>				
Capital Outlay:				
Local Public Agency	0	9,044	9,044	0
Veterans Memorial	20,000	6,702	6,702	0
Kent Municipal Court	0	142,800	142,800	0
Wireless 911 Upgrades	30,000	50,000	43,399	6,601
MRDD Capital Projects	240,497	1,240,497	275,168	965,329
<i>Total Expenditures</i>	<u>290,497</u>	<u>1,449,043</u>	<u>477,113</u>	<u>971,930</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>544,503</u>	<u>(791,879)</u>	<u>190,594</u>	<u>982,473</u>
<b>Other Financing Sources (Uses)</b>				
Advances Out	(20,000)	(10,000)	(10,000)	0
Transfers In	200,000	200,000	200,000	0
<i>Total Other Financing Sources (Uses)</i>	<u>180,000</u>	<u>190,000</u>	<u>190,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	724,503	(601,879)	380,594	982,473
<i>Fund Balance Beginning of Year</i>	2,371,184	3,543,060	3,543,060	0
Prior Year Encumbrances Appropriated	40,497	40,497	40,497	0
<i>Fund Balance End of Year</i>	<u>\$3,136,184</u>	<u>\$2,981,678</u>	<u>\$3,964,151</u>	<u>\$982,473</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Roadwork Improvements Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$1,267,000	\$4,112,279	\$4,112,276	(\$3)
Other	0	364,228	378,070	13,842
<i>Total Revenues</i>	<u>1,267,000</u>	<u>4,476,507</u>	<u>4,490,346</u>	<u>13,839</u>
<b>Expenditures</b>				
Capital Outlay:				
No Passing Zone Update Study	0	169,306	164,107	5,199
Tallmadge Road Bridge Replacement	0	3,705	0	3,705
Sign and Sign Upgrades	0	24,009	0	24,009
Bridge Program	0	691	0	691
Lakewood Road Bridge Replacement	957,000	718,644	718,642	2
Tallmadge Road Bridge Replacement	0	25,664	25,664	0
Middlebury Road Bridge	10,691	77,012	73,176	3,836
Tallmadge Road Bridge	0	11,271	11,271	0
Brady Lake Bridge Replacement	0	2,001,712	2,001,711	1
Prospect, Summit, Hayes Intersections	23,050	77,654	71,266	6,388
Crain Ave Bridge Replacement	235,000	438,915	438,914	1
Tallmadge Road Resurfacing	106,151	836,921	836,920	1
Lovers Lane Reconstruction	0	208,031	208,031	0
Frost Road Bridge Replacement	0	34,500	34,500	0
Cooley Road Bridge Replacement	0	37,000	37,000	0
<i>Total Expenditures</i>	<u>1,331,892</u>	<u>4,665,035</u>	<u>4,621,202</u>	<u>43,833</u>
<i>Net Change in Fund Balance</i>	(64,892)	(188,528)	(130,856)	57,672
<i>Fund Balance Beginning of Year</i>	0	48,638	48,638	0
Prior Year Encumbrances Appropriated	<u>139,892</u>	<u>139,892</u>	<u>139,892</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$75,000</u>	<u>\$2</u>	<u>\$57,674</u>	<u>\$57,672</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Computer Acquisition and Installation Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Capital Outlay:				
Financial System	0	102,541	62,134	40,407
<i>Net Change in Fund Balance</i>	0	(102,541)	(62,134)	40,407
<i>Fund Balance Beginning of Year</i>	0	102,541	102,541	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$40,407</u>	<u>\$40,407</u>



**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Freedom Secondary Railroad Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$0	\$0	\$750	\$750
Other	0	0	5,571	5,571
<i>Total Revenues</i>	0	0	6,321	6,321
<b>Expenses</b>				
Debt Service:				
Principal Retirement	0	20,000	16,998	3,002
<i>Net Change in Fund Equity</i>	0	(20,000)	(10,677)	9,323
<i>Fund Equity Beginning of Year</i>	29,046	33,996	33,996	0
<i>Fund Equity End of Year</i>	<u>\$29,046</u>	<u>\$13,996</u>	<u>\$23,319</u>	<u>\$9,323</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*SCRAM Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$250,000	\$186,508	\$189,774	\$3,266
<b>Expenses</b>				
Personal Services				
Salaries	37,524	37,565	37,565	0
Fringe Benefits	18,989	18,948	18,534	414
Contractual Services	210,000	210,000	101,950	108,050
<i>Total Expenses</i>	<u>266,513</u>	<u>266,513</u>	<u>158,049</u>	<u>108,464</u>
<i>Excess of Revenues Over (Under)</i>				
<i>Expenses Before Transfers</i>	(16,513)	(80,005)	31,725	111,730
Transfers In	<u>0</u>	<u>0</u>	<u>2,682</u>	<u>2,682</u>
<i>Net Change in Fund Equity</i>	(16,513)	(80,005)	34,407	114,412
<i>Fund Equity Beginning of Year</i>	<u>232,633</u>	<u>205,876</u>	<u>205,876</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$216,120</u></u>	<u><u>\$125,871</u></u>	<u><u>\$240,283</u></u>	<u><u>\$114,412</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Electronic Fingerprinting Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$12,000	\$12,000	\$19,066	\$7,066
<b>Expenses</b>				
Materials and Supplies	4,000	4,000	135	3,865
Contractual Services	18,000	18,000	13,037	4,963
<i>Total Expenses</i>	<u>22,000</u>	<u>22,000</u>	<u>13,172</u>	<u>8,828</u>
<i>Net Change in Fund Equity</i>	(10,000)	(10,000)	5,894	15,894
<i>Fund Equity Beginning of Year</i>	<u>18,737</u>	<u>24,107</u>	<u>24,107</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$8,737</u></u>	<u><u>\$14,107</u></u>	<u><u>\$30,001</u></u>	<u><u>\$15,894</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Storm Water Management Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$225,000	\$680,383	\$680,383	\$0
<b>Expenses</b>				
Personal Services				
Salaries	8,450	8,450	8,450	0
Fringe Benefits	453	1,440	1,437	3
Contractual Services	226,457	558,230	496,939	61,291
Other	0	134	0	134
<i>Total Expenses</i>	<u>235,360</u>	<u>568,254</u>	<u>506,826</u>	<u>61,428</u>
<i>Excess of Revenues Over (Under) Expenses Before Advances</i>	(10,360)	112,129	173,557	61,428
Advances Out	0	(150,000)	(50,000)	100,000
<i>Net Change in Fund Equity</i>	(10,360)	(37,871)	123,557	161,428
<i>Fund Equity Beginning of Year</i>	0	35,976	35,976	0
Prior Year Encumbrances Appropriated	10,360	10,360	10,360	0
<i>Fund Equity End of Year</i>	<u>\$0</u>	<u>\$8,465</u>	<u>\$169,893</u>	<u>\$161,428</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Central Services Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$2,890,500	\$2,036,885	\$1,960,600	(\$76,285)
Sale of Capital Asset	0	0	24,977	24,977
<i>Total Revenues</i>	<u>2,890,500</u>	<u>2,036,885</u>	<u>1,985,577</u>	<u>(51,308)</u>
<b>Expenses</b>				
Personal Services				
Salaries	338,212	331,439	330,883	556
Fringe Benefits	155,217	147,181	146,024	1,157
Materials and Supplies	474,133	502,341	462,472	39,869
Contractual Services	1,457,918	1,372,861	1,083,463	289,398
Capital Outlay	5,000	3,239	0	3,239
Other	1,000	0	2,239	(2,239)
<i>Total Expenses</i>	<u>2,431,480</u>	<u>2,357,061</u>	<u>2,025,081</u>	<u>331,980</u>
<i>Excess of Revenues Over (Under) Expenses</i>				
<i>Before Advances and Transfers</i>	459,020	(320,176)	(39,504)	280,672
Advances Out	0	(25,000)	(25,000)	0
Transfers In	0	0	51,676	51,676
<i>Net Change in Fund Equity</i>	459,020	(345,176)	(12,828)	332,348
<i>Fund Equity Beginning of Year</i>	111,472	361,838	361,838	0
Prior Year Encumbrances Appropriated	8,630	8,630	8,630	0
<i>Fund Equity End of Year</i>	<u>\$579,122</u>	<u>\$25,292</u>	<u>\$357,640</u>	<u>\$332,348</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Health Benefits Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$9,970,000	\$10,013,320	\$10,316,002	\$302,682
Other	30,000	30,000	0	(30,000)
<i>Total Revenues</i>	<u>10,000,000</u>	<u>10,043,320</u>	<u>10,316,002</u>	<u>272,682</u>
<b>Expenses</b>				
Personal Services				
Salaries	90,499	90,499	72,973	17,526
Fringe Benefits	34,721	34,721	27,490	7,231
Materials and Supplies	3,100	3,100	2,370	730
Contractual Services	1,956,781	2,015,303	1,998,092	17,211
Claims	10,237,798	10,237,798	10,040,900	196,898
Other	1,000	1,000	0	1,000
<i>Total Expenses</i>	<u>12,323,899</u>	<u>12,382,421</u>	<u>12,141,825</u>	<u>240,596</u>
<i>Excess of Revenues Under Expenses</i>				
<i>Before Transfers</i>	(2,323,899)	(2,339,101)	(1,825,823)	513,278
Transfers Out	0	(2,000,000)	(1,875,886)	124,114
<i>Net Change in Fund Equity</i>	(2,323,899)	(4,339,101)	(3,701,709)	637,392
<i>Fund Equity Beginning of Year</i>	4,080,363	6,278,287	6,278,287	0
Prior Year Encumbrances Appropriated	1,311,488	1,311,488	1,311,488	0
<i>Fund Equity End of Year</i>	<u>\$3,067,952</u>	<u>\$3,250,674</u>	<u>\$3,888,066</u>	<u>\$637,392</u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Workers' Compensation Fund*  
*For the Year Ended December 31, 2010*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$1,301,000	\$879,071	\$879,071	\$0
<b>Expenses</b>				
Personal Services				
Salaries	69,507	69,507	61,810	7,697
Fringe Benefits	18,979	18,979	17,394	1,585
Materials and Supplies	6,000	54,639	26,459	28,180
Contractual Services	1,160,700	870,700	701,643	169,057
Claims	1,014,313	321,310	248,715	72,595
Other	1,500	1,500	0	1,500
<i>Total Expenses</i>	<u>2,270,999</u>	<u>1,336,635</u>	<u>1,056,021</u>	<u>280,614</u>
<i>Excess of Revenues Under Expenses</i> <i>    Before Advances and Transfers</i>	(969,999)	(457,564)	(176,950)	280,614
Advances Out	(500,000)	(500,000)	0	500,000
Transfers In	0	0	1,514	1,514
Transfers Out	(100,000)	(442,658)	0	442,658
<i>Net Change in Fund Equity</i>	(1,569,999)	(1,400,222)	(175,436)	1,224,786
<i>Fund Equity Beginning of Year</i>	<u>4,651,964</u>	<u>4,740,678</u>	<u>4,740,678</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$3,081,965</u></u>	<u><u>\$3,340,456</u></u>	<u><u>\$4,565,242</u></u>	<u><u>\$1,224,786</u></u>

**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*McIntosh Bequest Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Interest	\$45	\$38	\$42	\$4
<b>Expenses</b>				
Contractual Services	45	45	0	45
<i>Net Change in Fund Equity</i>	0	(7)	42	49
<i>Fund Equity Beginning of Year</i>	89	1,123	1,123	0
<i>Fund Equity End of Year</i>	\$89	\$1,116	\$1,165	\$49



**Portage County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Rodman Bequest Fund*  
*For the Year Ended December 31, 2010*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Interest	\$0	\$0	\$142	\$142
<b>Expenses</b>	0	0	0	0
<i>Net Change in Fund Equity</i>	0	0	142	142
<i>Fund Equity Beginning of Year</i>	5,446	7,936	7,936	0
<i>Fund Equity End of Year</i>	\$5,446	\$7,936	\$8,078	\$142

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# Statistical Section



## Statistical Section

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

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<b>Contents</b>	<b>Pages(s)</b>
<b><i>Financial Trends</i></b> .....	<b><i>S2 – S13</i></b>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<b><i>Revenue Capacity</i></b> .....	<b><i>S14 – S38</i></b>
These schedules contain information to help the reader assess the County's most significant local revenue, the property tax and the Hospital charges for services.	
<b><i>Debt Capacity</i></b> .....	<b><i>S39 – S52</i></b>
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<b><i>Economic and Demographic Information</i></b> .....	<b><i>S53 – S55</i></b>
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	
<b><i>Operating Information</i></b> .....	<b><i>S56 – S62</i></b>
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	

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

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

	2010	2009	2008	2007
<b>Governmental Activities</b>				
Invested in Capital Assets, Net of Related Debt	\$73,085,024	\$70,312,989	\$67,117,830	\$67,056,559
Restricted:				
Capital Projects	4,617,063	8,018,926	5,069,859	3,352,417
Debt Service	1,156,289	880,598	942,424	1,026,684
General Government	8,364,972	10,780,290	9,837,909	9,399,578
Public Safety	1,650,465	1,439,514	1,695,474	1,370,972
Public Works	9,398,170	10,042,913	10,704,283	10,319,083
Health	32,152,763	29,789,486	28,251,707	23,916,373
Human Services	3,914,547	6,798,816	9,673,757	9,866,701
Unrestricted	20,189,487	16,728,381	24,153,360	22,821,112
<i>Total Governmental Activities Net Assets</i>	<u>154,528,780</u>	<u>154,791,913</u>	<u>157,446,603</u>	<u>149,129,479</u>
<b>Business Type - Activities</b>				
Invested in Capital Assets, Net of Related Debt	129,794,921	116,847,593	106,731,595	101,234,601
Restricted:				
Portage County Sewer	40,112	48,724	51,482	56,835
Streetsboro Sewer	1,786,367	2,021,186	2,097,255	2,246,180
Robinson Memorial Portage County Hospital	3,613,000	3,213,000	3,256,000	3,445,000
Other Purposes	0	0	0	0
Franklin Hills Upgrade	0	0	0	0
Unrestricted	108,433,342	112,532,135	123,799,004	115,592,447
<i>Total Business-Type Activities Net Assets</i>	<u>243,667,742</u>	<u>234,662,638</u>	<u>235,935,336</u>	<u>222,575,063</u>
<b>Primary Government</b>				
Invested in Capital Assets, Net of Related Debt	202,879,945	187,160,582	173,849,425	168,291,160
Restricted	66,693,748	73,033,453	71,580,150	64,999,823
Unrestricted	128,622,829	129,260,516	147,952,364	138,413,559
<i>Total Primary Government Net Assets</i>	<u>\$398,196,522</u>	<u>\$389,454,551</u>	<u>\$393,381,939</u>	<u>\$371,704,542</u>

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

2006	2005	2004	2003	2002	2001
\$71,719,607	\$72,034,942	\$69,294,258	\$69,429,305	\$68,230,565	\$66,183,581
2,562,751	1,099,108	1,529,162	1,586,394	2,935,053	3,233,564
1,008,789	603,062	1,392,770	3,015,281	3,482,561	5,534,089
13,963,567	14,123,668	12,395,248	11,115,902	10,955,903	10,956,469
1,063,071	1,691,136	1,952,392	1,556,163	1,082,409	1,051,793
3,766,919	5,928,568	6,135,265	5,075,379	4,647,480	5,880,792
18,285,964	20,780,021	16,550,833	17,789,380	19,277,729	17,160,692
5,740,876	4,124,958	3,947,843	3,034,832	1,660,664	2,068,162
20,846,025	18,450,280	17,661,839	18,594,602	19,644,664	21,038,214
138,957,569	138,835,743	130,859,610	131,197,238	131,917,028	133,107,356
83,246,583	72,543,504	82,514,482	78,040,511	69,505,828	62,794,017
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
5,651,504	2,682,330	2,488,415	2,054,180	1,568,387	1,896,644
0	6,700,000	2,700,000	0	0	0
115,840,162	107,182,847	96,468,923	102,020,031	103,788,126	101,198,129
204,738,249	189,108,681	184,171,820	182,114,722	174,862,341	165,888,790
154,966,190	144,578,446	151,808,740	147,469,816	137,736,393	128,977,598
52,043,441	57,732,851	49,091,928	45,227,511	45,610,186	47,782,205
136,686,187	125,633,127	114,130,762	120,614,633	123,432,790	122,236,343
\$343,695,818	\$327,944,424	\$315,031,430	\$313,311,960	\$306,779,369	\$298,996,146

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

	2010	2009	2008	2007
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services, Sales and Assessments				
General Government:				
Legislative and Executive	\$7,020,962	\$6,527,362	\$6,348,180	\$8,985,963
Judicial	3,362,582	2,779,627	2,880,547	3,258,583
Public Safety	4,014,425	3,904,168	3,973,720	1,527,926
Public Works	449,310	992,087	883,357	1,055,347
Health	798,961	710,935	650,903	639,527
Human Services	2,699,171	3,246,928	2,964,832	3,196,471
Total Charges for Services, Sales and Assessments	18,345,411	18,161,107	17,701,539	18,663,817
Operating Grants and Contributions	43,134,213	36,453,298	43,821,116	51,567,202
Capital Grants and Contributions	4,535,512	862,113	3,265,904	611,554
<i>Total Governmental Activities Program Revenue</i>	<u>66,015,136</u>	<u>55,476,518</u>	<u>64,788,559</u>	<u>70,842,573</u>
Business-Type Activities:				
Charges for Services, Sales and Assessments				
Nursing Home	6,264,291	6,446,931	6,155,276	6,151,411
Solid Waste Recycling Center	3,839,676	3,111,702	3,785,091	3,779,876
Portage County Sewer	7,132,086	6,368,313	7,729,523	7,125,572
Portage County Water	4,637,129	3,917,932	4,178,191	4,466,435
Streetsboro Sewer	4,003,862	3,844,159	4,194,684	3,642,309
Robinson Memorial Portage County Hospital	146,194,000	139,363,000	142,796,000	137,298,000
Freedom Secondary Railroad (1)	750	880	0	0
SCRAM	189,774	273,915	0	0
Electronic Fingerprinting	19,066	25,726	0	0
Storm Water Management	1,037,339	734,468	0	0
Other (1)	0	0	295,603	213,759
Total Charges for Services, Sales and Assessments	173,317,973	164,087,026	169,134,368	162,677,362
Operating Grants and Contributions	881,244	324,803	1,110,234	1,711,256
Capital Grants and Contributions	862,375	300,081	1,021,516	3,414,662
<i>Total Business-Type Activities Program Revenue</i>	<u>175,061,592</u>	<u>164,711,910</u>	<u>171,266,118</u>	<u>167,803,280</u>
<i>Total Primary Government Program Revenues</i>	<u>\$241,076,728</u>	<u>\$220,188,428</u>	<u>\$236,054,677</u>	<u>\$238,645,853</u>



2006	2005	2004	2003	2002	2001
\$9,143,990	\$9,856,480	\$7,151,197	\$6,631,472	\$5,773,002	\$4,696,493
3,335,938	2,647,737	2,538,471	2,561,493	3,683,577	3,457,704
1,205,184	982,622	1,056,505	803,541	309,697	276,890
738,707	259,980	369,310	185,499	139,578	166,549
838,995	631,252	572,250	617,540	551,533	756,921
3,138,392	3,418,751	2,822,092	3,632,920	2,319,214	2,296,289
18,401,206	17,796,822	14,509,825	14,432,465	12,776,601	11,650,846
38,155,748	40,307,405	34,285,316	39,001,211	36,734,679	31,181,623
1,239,264	2,492,166	525,132	1,079,038	1,433,434	1,009,122
57,796,218	60,596,393	49,320,273	54,512,714	50,944,714	43,841,591
6,284,986	6,660,902	6,584,090	5,955,758	1,498,261	1,050,404
3,072,673	3,169,949	3,183,985	2,884,428	2,740,269	2,186,481
6,383,374	5,903,444	4,969,866	4,629,854	4,513,645	4,225,370
4,351,697	3,720,072	3,136,632	2,670,519	2,549,685	2,174,987
2,905,063	3,968,025	3,245,818	3,543,731	2,782,573	1,865,515
132,831,000	125,449,825	123,530,573	118,122,723	114,104,735	109,565,955
0	6,860	4,111	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
57,365	0	0	0	0	0
155,886,158	148,879,077	144,655,075	137,807,013	128,189,168	121,068,712
2,450,134	2,472,042	2,718,041	4,272,607	11,406,823	8,741,473
0	0	0	0	0	24,149
158,336,292	151,351,119	147,373,116	142,079,620	139,595,991	129,834,334
\$216,132,510	\$211,947,512	\$196,693,389	\$196,592,334	\$190,540,705	\$173,675,925

(continued)

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

	2010	2009	2008	2007
<b>Expenses</b>				
Governmental Activities:				
General Government:				
Legislative and Executive	\$20,223,876	\$16,187,591	\$16,497,501	\$16,363,308
Judicial	10,384,799	10,194,530	10,067,912	10,150,300
Public Safety	16,633,078	16,106,352	16,542,880	16,524,551
Public Works	9,109,063	7,255,012	9,042,327	9,866,316
Health	34,831,584	33,377,712	33,204,346	34,676,228
Human Services	22,847,102	25,494,447	26,337,284	27,630,851
Intergovernmental	0	0	0	0
Interest and Fiscal Charges	1,087,187	843,965	941,204	934,713
<i>Total Governmental Activities Expenses</i>	<u>115,116,689</u>	<u>109,459,609</u>	<u>112,633,454</u>	<u>116,146,267</u>
Business-Type Activities:				
Nursing Home	6,608,943	5,875,673	6,667,354	6,512,251
Solid Waste Recycling Center	3,655,671	2,350,593	3,670,488	3,479,747
Portage County Sewer	7,057,194	7,432,239	7,889,824	6,260,415
Portage County Water	3,381,903	2,036,563	3,498,182	2,805,174
Streetsboro Sewer	3,528,699	3,045,310	3,014,470	3,215,320
Robinson Memorial Portage County Hospital	149,284,000	150,716,000	143,772,000	138,903,000
Freedom Secondary Railroad (1)	5,525	4,864	0	0
SCRAM	151,447	249,828	0	0
Electronic Fingerprinting	13,620	21,844	0	0
Storm Water Management	488,442	180,302	0	0
Other (1)	0	0	213,255	130,273
<i>Total Business-Type Activities Expenses</i>	<u>174,175,444</u>	<u>171,913,216</u>	<u>168,725,573</u>	<u>161,306,180</u>
<i>Total Primary Government Program Expenses</i>	<u>289,292,133</u>	<u>281,372,825</u>	<u>281,359,027</u>	<u>277,452,447</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(49,101,553)	(53,983,091)	(47,844,895)	(45,303,694)
Business-Type Activities	886,148	(7,201,306)	2,540,545	6,497,100
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$48,215,405)</u>	<u>(\$61,184,397)</u>	<u>(\$45,304,350)</u>	<u>(\$38,806,594)</u>

2006	2005	2004	2003	2002	2001
\$16,203,188	\$15,884,596	\$15,144,757	\$15,557,277	\$16,504,649	\$13,996,399
9,277,244	8,967,403	9,012,079	9,209,499	8,957,470	8,521,188
14,771,014	14,835,149	14,958,299	13,950,175	15,067,326	14,044,650
7,755,081	8,356,704	7,986,184	7,971,144	7,722,247	6,503,164
35,700,015	32,132,072	28,633,858	29,270,627	26,562,168	26,227,784
23,779,002	22,058,370	18,991,623	18,701,048	19,342,738	18,561,727
0	0	13,754	13,676	8,294	3,416
756,145	983,709	1,019,263	1,133,058	1,158,536	931,708
108,241,689	103,218,003	95,759,817	95,806,504	95,323,428	88,790,036
6,396,147	6,414,745	6,432,943	6,110,535	5,876,237	5,107,918
3,431,329	3,329,078	3,161,477	2,895,287	2,674,776	2,522,965
5,013,864	6,552,851	4,782,958	3,683,455	3,337,874	2,450,074
2,598,296	2,326,925	2,487,189	2,074,552	2,508,405	2,032,130
2,670,841	3,198,834	2,635,193	1,944,575	2,458,123	2,600,399
132,466,000	129,714,861	129,951,996	121,449,072	117,228,606	114,630,578
0	5,185	2,835	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
72,389	0	0	0	0	0
152,648,866	151,542,479	149,454,591	138,157,476	134,084,021	129,344,064
260,890,555	254,760,482	245,214,408	233,963,980	229,407,449	218,134,100
(50,445,471)	(42,621,610)	(46,439,544)	(41,293,790)	(44,378,714)	(44,948,445)
5,687,426	(191,360)	(2,081,475)	3,922,144	5,511,970	490,270
(\$44,758,045)	(\$42,812,970)	(\$48,521,019)	(\$37,371,646)	(\$38,866,744)	(\$44,458,175)

(continued)

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

	2010	2009	2008	2007
<b>General Revenues and Other Changes in Net Assets</b>				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$4,639,442	\$4,689,995	\$4,725,109	\$4,874,408
Health - Mental Health and Recovery Board	3,599,777	3,475,692	3,523,173	3,684,255
Heath - Developmental Disabilities	13,100,980	12,684,475	12,949,817	13,782,990
Human Services - Child Welfare Levy	2,471,589	2,386,289	2,419,157	2,528,936
Bond Retirement	1,395,310	1,399,531	1,397,524	1,425,811
Sales Tax Levied for General Purposes				
General Purposes	16,017,457	15,887,390	15,133,051	14,884,819
Bond Retirement	0	0	0	0
Grants and Entitlements not Restricted to Specific Programs				
to Specific Programs	4,564,296	8,079,481	9,714,340	6,726,277
Investment Earnings	1,580,211	2,287,174	5,638,206	7,185,817
Gain on Sale of Capital Assets	0	0	0	0
Miscellaneous	1,817,774	450,374	661,642	382,291
Transfers	(348,416)	(12,000)	0	0
<i>Total Governmental Activities</i>	<u>48,838,420</u>	<u>51,328,401</u>	<u>56,162,019</u>	<u>55,475,604</u>
Business-Type Activities:				
Investment Earnings	2,757,204	1,136,198	6,757,500	7,212,249
Gain on Sale of Capital Assets	51	0	0	0
Miscellaneous	5,013,285	4,780,410	4,062,228	4,127,465
Transfers	348,416	12,000	0	0
<i>Total Business-Type Activities</i>	<u>8,118,956</u>	<u>5,928,608</u>	<u>10,819,728</u>	<u>11,339,714</u>
<i>Total Primary Government General Revenues and Changes in Net Assets</i>	<u>56,957,376</u>	<u>57,257,009</u>	<u>66,981,747</u>	<u>66,815,318</u>
<b>Change in Net Assets</b>				
Governmental Activities	(263,133)	(2,654,690)	8,317,124	10,171,910
Business-Type Activities	9,005,104	(1,272,698)	13,360,273	17,836,814
<i>Total Primary Government Change in Net Assets</i>	<u>\$8,741,971</u>	<u>(\$3,927,388)</u>	<u>\$21,677,397</u>	<u>\$28,008,724</u>

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

2006	2005	2004	2003	2002	2001
\$4,431,123	\$4,367,392	\$6,333,972	\$5,462,076	\$4,981,860	\$5,224,731
3,747,964	3,744,720	2,357,438	2,256,801	2,264,441	2,208,429
14,105,710	14,190,319	11,264,238	10,998,419	10,992,985	10,705,924
2,574,654	2,569,506	2,459,633	2,432,578	2,413,053	2,343,524
1,427,625	1,376,136	1,376,585	1,370,836	1,373,173	948,797
14,386,517	13,751,342	13,550,567	13,178,507	12,584,271	12,932,563
0	0	0	9,135	42,816	9,271
5,997,170	7,937,932	7,323,725	2,393,322	4,999,366	6,901,116
3,348,840	2,195,258	1,222,315	1,828,958	2,659,075	5,237,558
0	0	0	91,980	0	0
547,694	465,138	296,128	528,224	824,621	536,479
0	0	(82,685)	23,164	52,725	24,564
50,567,297	50,597,743	46,101,916	40,574,000	43,188,386	47,072,956
4,215,823	92,962	31,641	19,319	58,583	60,833
0	0	0	0	0	0
5,726,319	5,035,259	4,024,247	3,334,082	3,455,723	3,990,487
0	0	82,685	(23,164)	(52,725)	(24,564)
9,942,142	5,128,221	4,138,573	3,330,237	3,461,581	4,026,756
60,509,439	55,725,964	50,240,489	43,904,237	46,649,967	51,099,712
121,826	7,976,133	(337,628)	(719,790)	(1,190,328)	2,124,511
15,629,568	4,936,861	2,057,098	7,252,381	8,973,551	4,517,026
\$15,751,394	\$12,912,994	\$1,719,470	\$6,532,591	\$7,783,223	\$6,641,537

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

	2010	2009	2008	2007
<b>General Fund</b>				
Reserved	\$999,938	\$1,116,964	\$1,588,332	\$1,851,224
Unreserved	12,733,826	11,534,365	15,187,393	15,581,029
Total General Fund	13,733,764	12,651,329	16,775,725	17,432,253
<b>All Other Governmental Funds</b>				
Reserved	8,720,084	7,972,563	8,018,884	11,430,353
Unreserved, Undesignated, Reported in:				
Special Revenue funds	42,251,057	45,261,931	42,470,940	38,289,501
Debt Service funds	593,459	542,990	545,061	591,869
Capital Projects funds (Deficit)	4,158,192	3,787,231	(974,272)	(1,150,683)
Total All Other Governmental Funds	55,722,792	57,564,715	50,060,613	49,161,040
<b>Total Governmental Funds</b>	<u>\$69,456,556</u>	<u>\$70,216,044</u>	<u>\$66,836,338</u>	<u>\$66,593,293</u>

2006	2005	2004	2003	2002	2001
\$1,628,552	\$1,301,149	\$1,462,912	\$1,403,369	\$1,459,257	\$1,866,163
13,348,122	12,786,937	12,893,383	14,503,522	14,866,702	16,931,288
14,976,674	14,088,086	14,356,295	15,906,891	16,325,959	18,797,451
7,428,292	8,119,878	7,939,477	7,654,483	6,070,118	7,392,550
29,089,328	27,418,691	25,291,147	24,773,095	24,708,687	24,346,640
555,568	342,150	416,294	442,574	2,653,116	3,029,236
187,260	(877,516)	(1,059,177)	(2,085,540)	2,509,200	2,502,547
37,260,448	35,003,203	32,587,741	30,784,612	35,941,121	37,270,973
\$52,237,122	\$49,091,289	\$46,944,036	\$46,691,503	\$52,267,080	\$56,068,424

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

	2010	2009	2008	2007
<b>Revenues</b>				
Property Taxes	\$24,796,479	\$24,283,281	\$24,797,602	\$26,246,567
Permissive Sales Tax	15,924,811	14,468,520	15,133,051	14,884,819
Intergovernmental	52,669,012	52,427,702	55,266,725	56,912,448
Interest	1,580,211	2,287,174	5,638,206	7,185,817
Licenses and Permits	467,262	428,144	349,881	307,195
Fines and Forfeitures	1,999,430	1,938,190	1,978,215	1,835,303
Rentals and Royalties	603,554	640,100	617,658	737,836
Charges for Services	15,261,866	15,162,171	14,750,779	15,783,483
Contributions and Donations	36,474	65,762	54,515	151,283
Special Assessments	169,642	187,439	156,716	166,744
Other	1,817,774	450,374	627,840	365,772
<i>Total Revenues</i>	<u>115,326,515</u>	<u>112,338,857</u>	<u>119,371,188</u>	<u>124,577,267</u>
<b>Expenditures</b>				
General Government:				
Legislative and Executive	18,947,055	15,679,054	16,335,588	14,610,626
Judicial	9,781,026	9,935,782	10,364,707	9,614,323
Public Safety	15,672,135	15,963,729	16,383,634	14,787,475
Public Works	9,175,105	7,880,399	7,402,669	8,219,537
Health	35,017,741	32,830,003	33,619,238	32,753,221
Human Services	22,116,484	26,021,871	26,323,253	26,350,990
Capital Outlay	5,008,028	2,932,435	6,766,711	2,134,970
Intergovernmental	0	0	0	0
Debt Service:				
Principal	5,225,957	1,028,713	985,747	913,715
Interest and Fiscal Charges	729,377	840,165	937,446	892,999
Bond Issuance Costs	67,805	0	0	0
<i>Total Expenditures</i>	<u>121,740,713</u>	<u>113,112,151</u>	<u>119,118,993</u>	<u>110,277,856</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(6,414,198)</u>	<u>(773,294)</u>	<u>252,195</u>	<u>14,299,411</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	10,165	0	0	0
General Obligation Bonds Issued	10,015,000	0	0	56,760
General Obligation Notes Issued	0	4,165,000	0	0
Special Assessment Bonds Issued	301,000	0	0	0
OWDA Loans Issued	0	0	0	0
Premium on Bonds Issued	208,964	0	0	0
Payment to Refunded Bond Escrow Agent	(6,354,699)	0	0	0
Transfers In	1,853,660	419,565	703,837	2,895,088
Transfers Out	(379,380)	(431,565)	(712,987)	(2,895,088)
<i>Total Other Financing Sources (Uses)</i>	<u>5,654,710</u>	<u>4,153,000</u>	<u>(9,150)</u>	<u>56,760</u>
Net Change in Fund Balances	<u><u>(\$759,488)</u></u>	<u><u>\$3,379,706</u></u>	<u><u>\$243,045</u></u>	<u><u>\$14,356,171</u></u>
Debt Service as a Percentage of				
Noncapital Expenditures	5.22%	1.74%	1.73%	1.68%



2006	2005	2004	2003	2002	2001
\$26,175,660	\$25,794,402	\$23,831,856	\$22,383,208	\$21,935,872	\$21,230,022
14,386,517	13,751,342	13,550,567	13,187,642	12,629,467	12,364,276
46,582,853	48,147,112	41,319,795	41,183,340	41,778,028	37,867,715
3,348,840	2,195,258	1,222,315	1,833,114	2,805,181	5,502,424
312,165	300,141	277,079	259,793	269,037	238,385
1,766,127	1,993,747	1,305,782	1,727,970	1,783,792	1,542,758
687,763	728,237	706,070	654,636	465,630	429,533
15,635,151	14,743,479	12,558,156	11,790,066	10,258,142	9,432,359
26,073	12,925	22,497	19,790	17,263	14,630
189,843	218,867	233,716	233,688	219,122	361,141
532,445	425,308	273,592	528,224	824,621	544,290
<u>109,643,437</u>	<u>108,310,818</u>	<u>95,301,425</u>	<u>93,801,471</u>	<u>92,986,155</u>	<u>89,527,533</u>
14,872,833	14,592,354	14,218,259	14,403,702	15,653,735	12,610,553
9,095,339	8,896,020	9,062,542	9,684,687	8,785,009	8,076,513
13,861,035	14,596,106	14,301,876	13,797,999	14,152,243	12,764,867
6,907,059	9,364,163	6,856,088	6,529,308	7,597,830	5,456,988
35,494,045	31,909,387	28,668,642	28,894,714	26,640,149	25,987,511
23,713,097	22,057,771	18,977,952	18,812,400	19,401,111	18,145,993
842,788	2,894,687	1,870,542	4,586,885	2,097,956	7,795,362
0	0	13,754	13,676	8,294	3,416
871,254	862,070	877,886	1,707,168	1,539,381	1,313,240
761,327	991,007	1,015,731	1,139,997	1,159,271	979,995
79,131	0	0	0	0	0
<u>106,497,908</u>	<u>106,163,565</u>	<u>95,863,272</u>	<u>99,570,536</u>	<u>97,034,979</u>	<u>93,134,438</u>
<u>3,145,529</u>	<u>2,147,253</u>	<u>(561,847)</u>	<u>(5,769,065)</u>	<u>(4,048,824)</u>	<u>(3,606,905)</u>
0	0	0	91,980	0	0
7,104,322	0	774,005	78,344	194,755	8,483,686
0	0	0	0	0	0
35,638	0	137,000	0	0	0
0	0	0	0	0	3,157
414,551	0	0	0	0	0
(7,554,207)	0	0	0	0	0
1,372,322	149,897	683,177	1,514,975	1,312,206	2,292,052
<u>(1,372,322)</u>	<u>(149,897)</u>	<u>(779,802)</u>	<u>(1,491,811)</u>	<u>(1,259,481)</u>	<u>(2,342,488)</u>
<u>304</u>	<u>0</u>	<u>814,380</u>	<u>193,488</u>	<u>247,480</u>	<u>8,436,407</u>
<u>\$3,145,833</u>	<u>\$2,147,253</u>	<u>\$252,533</u>	<u>(\$5,575,577)</u>	<u>(\$3,801,344)</u>	<u>\$4,829,502</u>
1.65%	1.83%	2.06%	3.09%	2.93%	2.76%

**Portage County, Ohio**  
*Assessed and Estimated Actual Value of Taxable Property*  
*Last Ten Years*

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value			Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU	Estimated Actual Value	Assessed Value	Estimated Actual Value
2010	\$2,629,045,580	\$646,635,170	\$9,359,087,857	\$77,794,170	\$88,402,466
2009	2,725,384,926	628,676,000	9,583,031,217	75,406,650	85,689,375
2008	2,688,801,083	622,826,390	9,461,792,780	74,426,490	84,575,557
2007	2,635,600,332	618,058,900	9,296,169,234	93,860,160	106,659,273
2006	2,350,021,044	549,635,030	8,284,731,640	97,762,210	111,093,420
2005	2,290,593,576	527,173,040	8,050,761,760	106,970,270	121,557,125
2004	2,229,968,677	506,004,830	7,817,067,163	107,988,640	122,714,364
2003	1,942,972,988	483,754,560	6,933,507,280	109,115,840	123,995,273
2002	1,883,336,354	470,519,780	6,725,303,240	106,700,070	121,250,080
2001	1,816,338,156	436,830,350	6,437,624,303	117,478,350	133,498,125

Real property is reappraised every six years with a state mandated update of the current market value in the third year following each appraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006. Both types of general business tangible personal property were assessed at 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property is 2010).

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property has been eliminated.

Source: Portage County Auditor

Tangible Personal Property					Weighted Average Tax Rate (per 1,000 of Assessed Value)
General Business		Totals			
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$3,628,145	\$58,050,320	\$3,357,103,065	\$9,505,540,643	35.3%	\$8.21944
7,347,114	117,553,824	3,436,814,690	9,786,274,416	35.1	8.00103
75,486,205	\$1,207,779,280	3,461,540,168	10,754,147,617	32.2	8.11041
106,254,019	850,032,152	3,453,773,411	10,252,860,659	33.7	8.17751
192,793,990	1,028,234,613	3,190,212,274	9,424,059,673	33.9	8.91665
263,469,094	1,053,876,376	3,188,205,980	9,226,195,261	34.6	9.03932
252,448,784	1,009,795,136	3,096,410,931	8,949,576,663	34.6	7.69489
266,626,917	1,066,507,668	2,802,470,305	8,124,010,221	34.5	8.25227
259,025,255	1,036,101,020	2,719,581,459	7,882,654,340	34.5	8.27804
246,532,905	986,131,620	2,617,179,761	7,557,254,048	34.6	8.33592

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

	2010	2009	2008	2007
<b>Unvoted Millage</b>				
Operating	\$2.00000	\$2.00000	\$2.00000	\$2.00000
<b>Voted Millage - by levy</b>				
1976 Mental Health Recovery Board Current Expense				
Residential/Agricultural Real	0.05317	0.05075	0.05070	0.05065
Commercial/Industrial and Public Utility Real	0.09251	0.09283	0.09270	0.09185
General Business and Public Utility Personal	0.30000	0.30000	0.30000	0.30000
1976 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	0.15596	0.14886	0.14880	0.14857
Commercial/Industrial and Public Utility Real	0.27135	0.27231	0.27200	0.26941
General Business and Public Utility Personal	0.88000	0.88000	0.88000	0.88000
1976 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	0.17723	0.16916	0.16910	0.16883
Commercial/Industrial and Public Utility Real	0.30836	0.30944	0.30910	0.30615
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
1979 Mental Health Recovery Board Current Expense				
Residential/Agricultural Real	0.14136	0.13493	0.13490	0.13467
Commercial/Industrial and Public Utility Real	0.20324	0.20396	0.20380	0.20179
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.50000
1981 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	0.76936	0.73434	0.73420	0.73294
Commercial/Industrial and Public Utility Real	0.93186	0.93512	0.93420	0.92520
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
1989 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	0.92295	0.88094	0.88080	0.87925
Commercial/Industrial and Public Utility Real	1.09763	1.10148	1.10040	1.08978
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000
1995 Child Welfare Current Expense				
Residential/Agricultural Real	0.30706	0.29308	0.29300	0.29252
Commercial/Industrial and Public Utility Real	0.33786	0.33905	0.33870	0.33545
General Business and Public Utility Personal	0.49000	0.49000	0.49000	0.49000
1995 Child Welfare Current Expense				
Residential/Agricultural Real	0.46998	0.44859	0.44850	0.44773
Commercial/Industrial and Public Utility Real	0.51714	0.51895	0.51840	0.51344
General Business and Public Utility Personal	0.75000	0.75000	0.75000	0.75000
1996 Mental Retardation Developmental and Disabilities Current Expense				
Residential/Agricultural Real	1.12796	1.07662	1.07650	1.07456
Commercial/Industrial and Public Utility Real	1.24113	1.24548	1.24420	1.23226
General Business and Public Utility Personal	1.80000	1.80000	1.80000	1.80000
2004 Mental Health Recovery Board Current Expense				
Residential/Agricultural Real	0.94774	0.90459	0.90450	0.90286
Commercial/Industrial and Public Utility Real	0.91184	0.91504	0.91410	0.90532
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000

2006	2005	2004	2003	2002	2001
\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000	\$2.00000
0.05586	0.05590	0.05610	0.06300	0.06328	0.06368
0.10145	0.10119	0.10119	0.10405	0.10382	0.10449
0.30000	0.30000	0.30000	0.30000	0.30000	0.30000
0.16385	0.16397	0.16456	0.18481	0.18563	0.18678
0.29759	0.29682	0.29682	0.30520	0.30454	0.30651
0.88000	0.88000	0.88000	0.88000	0.88000	0.88000
0.18619	0.18633	0.18700	0.21001	0.21095	0.21225
0.33817	0.33729	0.33730	0.34682	0.34607	0.34831
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
0.14852	0.14863	0.14916	0.16752	0.16826	0.16930
0.22289	0.22231	0.22232	0.22859	0.22810	0.22958
0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
0.80830	0.80890	0.81179	0.91171	0.91577	0.92142
1.02195	1.01930	1.01932	1.04809	1.04582	1.05259
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
0.96967	0.97038	0.97385	1.09372	1.09859	1.10536
1.20374	1.20062	1.20065	1.23453	1.23186	1.23984
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
0.32260	0.32284	0.32400	0.36387	0.36549	0.36775
0.37053	0.36957	0.36958	0.38001	0.37918	0.38164
0.49000	0.49000	0.49000	0.49000	0.49000	0.49000
0.49378	0.49414	0.49590	0.55694	0.55943	0.56288
0.56714	0.56566	0.56568	0.58164	0.58038	0.58414
0.75000	0.75000	0.75000	0.75000	0.75000	0.75000
1.18506	1.18593	1.19017	1.33667	1.34262	1.35090
1.36112	1.35759	1.35762	1.39594	1.39291	1.40194
1.80000	1.80000	1.80000	1.80000	1.80000	1.80000
0.99571	0.99644	0.43280	0.48607	0.48823	0.49124
1.00000	0.99998	0.55486	0.57052	0.56928	0.57297
1.00000	1.00000	1.00000	1.00000	1.00000	1.00000

(continued)

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

	2010	2009	2008	2007
<b>2004 Mental Retardation Developmental and Disabilities Current Expense</b>				
Residential/Agricultural Real	\$0.85296	\$0.81414	\$0.81400	\$0.81258
Commercial/Industrial and Public Utility Real	0.82066	0.82354	0.82270	0.81479
General Business and Public Utility Personal	0.90000	0.90000	0.90000	0.90000
<b>Total Voted Millage by type of Property</b>				
Residential/Agricultural Real	\$5.92573	\$5.65599	\$5.65500	\$5.64516
Commercial/Industrial and Public Utility Real	6.73358	6.75718	6.75030	6.68544
General Business and Public Utility Personal	11.62000	11.62000	11.62000	11.62000
<b>Total Millage by type of Property</b>				
Residential/Agricultural Real	\$7.92573	\$7.65599	\$7.65500	\$7.64516
Commercial/Industrial and Public Utility Real	8.73358	8.75718	8.75030	8.68544
General Business and Public Utility Personal	13.62000	13.62000	13.62000	13.62000
<b>Overlapping Rates by Taxing District</b>				
<b>Cities</b>				
<b>Aurora</b>				
Residential/Agricultural Real	\$7.21247	\$6.90473	\$7.02391	\$6.61087
Commercial/Industrial and Public Utility Real	7.04261	7.12499	7.24649	6.90665
General Business and Public Utility Personal	10.27000	8.84000	8.96000	8.78000
<b>Kent - Field Local School District</b>				
Residential/Agricultural Real	6.13082	5.89677	5.89301	5.89379
Commercial/Industrial and Public Utility Real	6.33809	6.25192	6.23869	6.20174
General Business and Public Utility Personal	6.84000	6.84000	6.84000	6.84000
<b>Kent - Kent City School District</b>				
Residential/Agricultural Real	8.83082	8.59677	8.59301	8.59379
Commercial/Industrial and Public Utility Real	9.03809	8.95192	8.93869	8.90174
General Business and Public Utility Personal	9.54000	9.54000	9.54000	9.54000
<b>Ravenna</b>				
Residential/Agricultural Real	3.40000	3.40000	3.40000	3.40000
Commercial/Industrial and Public Utility Real	3.40000	3.40000	3.40000	3.40000
General Business and Public Utility Personal	3.40000	3.40000	3.40000	3.40000
<b>Streetsboro</b>				
Residential/Agricultural Real	2.90000	2.90000	2.90000	2.90000
Commercial/Industrial and Public Utility Real	2.90000	2.90000	2.90000	2.90000
General Business and Public Utility Personal	2.90000	2.90000	2.90000	2.90000
<b>Tallmadge - Field Local School District</b>				
Residential/Agricultural Real	3.95000	3.95000	3.93745	2.62294
Commercial/Industrial and Public Utility Real	3.95000	3.95000	3.84698	3.17892
General Business and Public Utility Personal	3.95000	3.95000	3.95000	3.95000
<b>Tallmadge - Tallmadge City School District</b>				
Residential/Agricultural Real	5.05000	5.05000	5.03745	3.72294
Commercial/Industrial and Public Utility Real	5.05000	5.05000	4.94698	4.27892
General Business and Public Utility Personal	5.05000	5.05000	5.05000	5.05000

2006	2005	2004	2003	2002	2001
\$0.89614	\$0.89680	\$0.00000	\$0.00000	\$0.00000	\$0.00000
0.90000	0.89998	0.00000	0.00000	0.00000	0.00000
0.90000	0.90000	0.00000	0.00000	0.00000	0.00000
\$6.22568	\$6.23026	\$4.78530	\$5.37432	\$5.39825	\$5.43155
7.38458	7.37030	6.02534	6.19538	6.18195	6.22200
11.62000	11.62000	10.72000	10.72000	10.72000	10.72000
\$8.22568	\$8.23026	\$6.78530	\$7.37432	\$7.39825	\$7.43155
9.38458	9.37030	8.02534	8.19538	8.18195	8.22200
13.62000	13.62000	12.72000	12.72000	12.72000	12.72000
\$7.03740	\$7.05583	\$7.10176	\$7.56936	\$7.41000	\$6.64839
7.32322	7.34145	7.33843	7.72275	7.54982	6.73250
9.03000	9.05000	9.09000	9.36000	9.43000	8.80000
5.66861	5.57340	5.58491	6.17047	4.98390	4.43152
6.10733	5.98523	5.97877	6.06052	4.92443	4.48242
6.84000	6.74000	6.74000	6.74000	5.92000	5.92000
8.36861	8.27340	8.28491	8.87047	7.68390	7.13152
8.80733	8.68523	8.67877	8.76052	7.62443	7.18242
9.54000	9.44000	9.44000	9.44000	8.62000	8.62000
3.40000	3.40000	3.40000	3.40000	3.40000	3.40000
3.40000	3.40000	3.40000	3.40000	3.40000	3.40000
3.40000	3.40000	3.40000	3.40000	3.40000	3.40000
2.90000	2.90000	2.90000	2.90000	2.90000	2.90000
2.90000	2.90000	2.90000	2.90000	2.90000	2.90000
2.90000	2.90000	2.90000	2.90000	2.90000	2.90000
2.62951	2.80619	2.81157	2.81769	3.04827	3.06979
3.23305	3.27360	3.31260	3.27895	3.56124	3.63990
3.95000	3.95000	3.95000	3.95000	3.95000	3.95000
3.72951	3.90619	3.91157	3.91769	4.14827	4.16979
4.33305	0.00000	0.00000	0.00000	0.00000	0.00000
5.05000	5.05000	5.05000	5.05000	5.05000	5.05000

(continued)

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

	2010	2009	2008	2007
<b>Villages</b>				
Brady Lake				
Residential/Agricultural Real	\$9.05282	\$8.81216	\$8.80196	\$8.77604
Commercial/Industrial and Public Utility Real	10.64060	10.64060	10.64060	11.14725
General Business and Public Utility Personal	13.95000	13.95000	13.95000	13.95000
Garrettsville				
Residential/Agricultural Real	2.60000	2.60000	2.60000	2.60000
Commercial/Industrial and Public Utility Real	2.60000	2.60000	2.60000	2.60000
General Business and Public Utility Personal	2.60000	2.60000	2.60000	2.60000
Hiram				
Residential/Agricultural Real	9.20000	9.18885	9.18885	9.13432
Commercial/Industrial and Public Utility Real	9.20000	9.20000	9.20000	9.19537
General Business and Public Utility Personal	9.20000	9.20000	9.20000	9.20000
Mantua				
Residential/Agricultural Real	2.80000	2.80000	2.80000	2.80000
Commercial/Industrial and Public Utility Real	2.80000	2.80000	2.80000	2.80000
General Business and Public Utility Personal	2.80000	2.80000	2.80000	2.80000
Mogadore				
Residential/Agricultural Real	2.15000	2.15000	2.15000	2.15000
Commercial/Industrial and Public Utility Real	2.15000	2.15000	2.15000	2.15000
General Business and Public Utility Personal	2.15000	2.15000	2.15000	2.15000
Sugar Bush Knolls				
Residential/Agricultural Real	9.20000	6.00732	6.00600	5.99647
Commercial/Industrial and Public Utility Real	9.20000	8.20000	8.20000	8.20000
General Business and Public Utility Personal	9.20000	8.20000	8.20000	8.20000
Windham				
Residential/Agricultural Real	5.50000	3.50000	3.50000	3.50000
Commercial/Industrial and Public Utility Real	5.50000	3.50000	3.50000	3.50000
General Business and Public Utility Personal	5.50000	3.50000	3.50000	3.50000
<b>Townships</b>				
Atwater				
Residential/Agricultural Real	8.55378	7.35161	7.34883	7.30126
Commercial/Industrial and Public Utility Real	8.95768	8.56857	8.56857	8.55924
General Business and Public Utility Personal	9.35000	9.35000	9.35000	9.35000
Brimfield				
Residential/Agricultural Real	11.24110	10.04424	10.04592	9.09362
Commercial/Industrial and Public Utility Real	11.83330	11.35134	10.69902	9.85825
General Business and Public Utility Personal	14.65000	13.80000	13.80000	13.80000
Charlestown				
Residential/Agricultural Real	5.26725	5.12007	5.10857	5.05003
Commercial/Industrial and Public Utility Real	4.76713	4.77211	4.62100	4.76210
General Business and Public Utility Personal	8.10000	8.10000	8.10000	8.10000
Deerfield				
Residential/Agricultural Real	4.09667	4.00578	4.00238	3.97898
Commercial/Industrial and Public Utility Real	4.22571	4.21876	4.21963	4.20921
General Business and Public Utility Personal	4.40000	4.40000	4.40000	4.40000



2006	2005	2004	2003	2002	2001
\$9.24142	\$9.23602	\$9.24117	\$7.98754	\$8.84555	\$8.84895
11.81724	11.93545	11.93545	10.10205	11.68582	11.68425
13.95000	13.95000	13.95000	11.75000	13.75000	13.75000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
5.46211	4.94447	4.94337	5.34265	5.34265	5.34265
6.14882	5.64008	5.64008	5.79168	5.79268	5.79268
9.20000	9.20000	9.20000	9.20000	9.20000	9.20000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.15000	2.15000	2.15000	2.15000	2.15000	2.15000
2.15000	2.15000	2.15000	2.15000	2.15000	2.15000
2.15000	2.15000	2.15000	2.15000	2.15000	2.15000
6.21864	6.21864	6.21864	6.42192	6.42192	6.42192
8.20000	0.00000	0.00000	0.00000	0.00000	0.00000
8.20000	8.20000	8.20000	8.20000	8.20000	8.20000
3.50000	3.50000	3.50000	3.50000	3.50000	3.50000
3.50000	3.50000	3.50000	3.50000	3.50000	3.50000
3.50000	3.50000	3.50000	3.50000	3.50000	3.50000
7.76148	5.51201	5.51126	6.03494	6.05892	6.06163
8.93121	6.68121	6.66310	6.78242	6.78242	6.78242
9.35000	7.10000	7.10000	7.10000	7.10000	7.10000
9.57022	9.52840	7.91210	8.60028	8.62332	6.54023
11.23356	11.34567	9.61573	9.95839	9.73710	7.65517
13.80000	13.87288	12.17903	12.22473	12.19432	10.45271
5.29570	5.29770	5.30431	5.80579	5.80901	5.81381
5.10665	5.10665	5.10665	5.25736	5.25736	5.25736
8.10000	8.10000	8.10000	8.10000	8.10000	8.10000
2.71764	2.71784	3.05179	3.23143	3.23059	3.23410
2.94641	2.94641	3.35048	3.40324	3.40889	3.40889
4.90000	4.90000	5.40000	5.40000	5.40000	5.40000

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

	2010	2009	2008	2007
<b>Edinburg</b>				
Residential/Agricultural Real	\$5.55304	\$5.47573	\$4.97913	\$4.96797
Commercial/Industrial and Public Utility Real	5.69762	5.69899	5.28329	5.20643
General Business and Public Utility Personal	6.70000	6.70000	6.70000	6.70000
<b>Franklin</b>				
Residential/Agricultural Real	7.21247	6.97974	6.97706	6.95086
Commercial/Industrial and Public Utility Real	7.04261	7.05810	7.05549	7.04531
General Business and Public Utility Personal	10.27000	10.27000	10.27000	10.27000
<b>Freedom</b>				
Residential/Agricultural Real	2.60000	2.60000	2.60000	2.60000
Commercial/Industrial and Public Utility Real	2.60000	2.60000	2.60000	2.60000
General Business and Public Utility Personal	2.60000	2.60000	2.60000	2.60000
<b>Hiram</b>				
Residential/Agricultural Real	11.25350	11.07609	10.11420	10.91850
Commercial/Industrial and Public Utility Real	11.00611	10.95232	10.33972	11.18657
General Business and Public Utility Personal	11.60000	11.60000	11.60000	12.60000
<b>Mantua</b>				
Residential/Agricultural Real	3.73296	3.69292	3.69776	3.69204
Commercial/Industrial and Public Utility Real	3.76129	3.77614	3.77614	3.80278
General Business and Public Utility Personal	4.30000	4.30000	4.30000	4.30000
<b>Nelson</b>				
Residential/Agricultural Real	6.09773	5.97525	5.97102	5.96568
Commercial/Industrial and Public Utility Real	6.40432	6.40448	6.33197	6.23627
General Business and Public Utility Personal	7.60000	7.60000	7.60000	7.60000
<b>Palmyra</b>				
Residential/Agricultural Real	4.74380	4.62952	4.62856	4.61755
Commercial/Industrial and Public Utility Real	4.48619	4.48755	4.48755	4.44229
General Business and Public Utility Personal	4.90000	4.90000	4.90000	4.90000
<b>Paris</b>				
Residential/Agricultural Real	4.41439	4.31407	4.31373	4.29761
Commercial/Industrial and Public Utility Real	4.47648	4.46820	4.46820	4.46810
General Business and Public Utility Personal	5.90000	5.90000	5.90000	5.90000
<b>Randolph</b>				
Residential/Agricultural Real	7.48123	7.30710	7.30484	7.28796
Commercial/Industrial and Public Utility Real	7.37398	7.37398	7.37398	7.37193
General Business and Public Utility Personal	7.70000	7.70000	7.70000	7.70000
<b>Ravenna</b>				
Residential/Agricultural Real	9.23998	8.97674	8.97395	8.94238
Commercial/Industrial and Public Utility Real	9.29170	9.20645	9.42728	9.40688
General Business and Public Utility Personal	11.90000	11.90000	11.90000	11.90000
<b>Rootstown</b>				
Residential/Agricultural Real	7.36670	7.15003	7.15624	7.11319
Commercial/Industrial and Public Utility Real	7.41439	7.14491	7.15118	7.13033
General Business and Public Utility Personal	7.86000	7.85000	7.86000	7.84000

2006	2005	2004	2003	2002	2001
\$5.23112	\$5.23416	\$5.24340	\$5.72158	\$5.73166	\$5.76345
5.57137	5.57137	5.57137	5.71138	5.71138	5.71138
6.70000	6.70000	6.70000	6.70000	6.70000	6.70000
7.34077	7.34055	8.41262	9.17778	9.23193	9.22751
7.77355	7.77355	8.76515	9.08815	9.08815	9.09926
10.27000	10.27000	11.65000	11.65000	11.65000	11.65000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
2.60000	2.60000	2.60000	2.60000	2.60000	2.60000
11.83463	9.83597	9.83503	9.34477	9.40956	9.41617
12.46437	11.28419	11.28419	10.70327	10.70327	10.54944
12.60000	12.30000	12.30000	12.30000	12.30000	12.30000
3.76257	3.76313	3.76323	3.91922	3.92489	3.92872
3.96812	3.96812	3.96812	4.02373	4.02373	4.02447
4.30000	4.30000	4.30000	4.30000	4.30000	4.30000
6.13212	6.13270	6.13627	6.64568	6.65586	6.05545
6.76085	6.76085	6.76085	6.97722	6.97722	6.28442
7.60000	7.60000	7.60000	7.60000	7.60000	8.60000
3.76435	3.76560	3.06591	3.22656	3.23019	3.23610
4.06052	4.06052	3.27219	3.50329	3.50329	3.50329
4.90000	4.90000	4.90000	4.90000	4.90000	4.90000
4.45868	5.83898	5.83841	6.35833	6.36942	6.36570
5.05486	6.70021	6.70021	6.92316	6.92316	6.92316
5.90000	7.90000	7.90000	7.90000	7.90000	7.90000
7.08318	7.08530	6.81105	7.50626	7.54494	6.50981
7.53048	7.53048	7.41368	7.62229	7.62229	7.15627
7.70000	7.70000	7.70000	7.70000	7.70000	7.70000
9.46951	9.47204	9.47751	10.12791	10.19370	8.70511
10.15370	10.15370	10.15370	10.45477	10.45477	9.25865
11.90000	11.90000	11.90000	11.90000	11.90000	11.50000
6.50586	7.14743	6.65936	6.99109	7.02580	7.03319
6.70368	7.30205	6.82442	6.99668	6.98985	6.98464
7.89000	8.53000	8.53000	8.53000	8.53000	8.53000

(continued)

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

	2010	2009	2008	2007
<b>Shalersville</b>				
Residential/Agricultural Real	\$2.80000	\$2.80000	\$2.80000	\$2.80000
Commercial/Industrial and Public Utility Real	2.80000	2.80000	2.80000	2.80000
General Business and Public Utility Personal	2.80000	2.80000	2.80000	2.80000
<b>Suffield</b>				
Residential/Agricultural Real	6.94432	6.81362	6.40985	6.39024
Commercial/Industrial and Public Utility Real	6.66879	6.67402	6.31921	6.33497
General Business and Public Utility Personal	7.00000	7.00000	7.00000	7.00000
<b>Windham</b>				
Residential/Agricultural Real	5.44530	5.31752	5.31628	5.29696
Commercial/Industrial and Public Utility Real	5.32305	5.14610	5.14585	5.12579
General Business and Public Utility Personal	5.50000	5.50000	5.50000	5.50000
<b>Special Districts</b>				
<b>Community Emergency Medical Service</b>				
Residential/Agricultural Real	2.57431	2.47764	2.47622	2.48059
Commercial/Industrial and Public Utility Real	2.45879	2.37495	2.36791	2.35006
General Business and Public Utility Personal	2.70000	2.70000	2.70000	2.70000
<b>Garrettsville Freedom Nelson Joint Fire</b>				
Residential/Agricultural Real	2.68762	2.58669	2.58521	2.58976
Commercial/Industrial and Public Utility Real	2.81517	2.71917	2.71111	2.69067
General Business and Public Utility Personal	3.20000	3.20000	3.20000	3.20000
<b>Mantua Shalersville Fire and Ambulance</b>				
Residential/Agricultural Real	7.62934	7.40571	7.42183	5.49837
Commercial/Industrial and Public Utility Real	7.34338	7.35218	7.35544	5.52347
General Business and Public Utility Personal	9.26000	9.23000	9.23000	7.33000
<b>General Health</b>				
Residential/Agricultural Real	0.07033	0.06720	0.06720	0.06708
Commercial/Industrial and Public Utility Real	0.11610	0.11717	0.11663	0.11556
General Business and Public Utility Personal	0.40000	0.40000	0.40000	0.40000
<b>Akron Summit Library</b>				
Residential/Agricultural Real	2.01696	1.99208	1.95820	1.92059
Commercial/Industrial and Public Utility Real	2.01992	1.97987	2.02522	1.98961
General Business and Public Utility Personal	2.10000	2.08000	2.07000	2.03000
<b>Stark County Library</b>				
Residential/Agricultural Real	1.00000	1.00000	0.90082	0.90066
Commercial/Industrial and Public Utility Real	1.00000	1.00000	0.91438	0.88940
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000
<b>Reed Memorial Library</b>				
Residential/Agricultural Real	1.35994	1.29262	1.29152	1.28516
Commercial/Industrial and Public Utility Real	1.39861	1.39078	1.43319	1.41311
General Business and Public Utility Personal	1.61000	1.61000	1.61000	1.61000
<b>Stow Munroe Falls Library</b>				
Residential/Agricultural Real	0.92620	0.92633	0.92722	0.92858
Commercial/Industrial and Public Utility Real	0.84484	0.83688	0.93853	0.95354
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000

2006	2005	2004	2003	2002	2001
\$2.80000	\$2.80000	\$2.80000	\$2.80000	\$2.80000	\$2.80000
2.80000	2.80000	2.80000	2.80000	2.80000	2.80000
2.80000	1.50000	1.50000	1.50000	1.50000	1.50000
7.27055	6.14579	6.15402	5.31890	5.32081	4.72377
7.48430	6.92023	6.88513	5.85157	5.85157	5.24864
7.60000	7.60000	7.60000	6.40000	6.40000	5.80000
5.50000	5.23367	4.96700	5.24007	5.23976	5.24069
5.50000	5.34871	5.19737	5.27126	5.27126	5.24825
5.50000	5.50000	5.50000	5.50000	5.50000	5.50000
2.70000	1.95187	1.95336	2.21364	2.21660	2.22261
2.70000	2.29295	2.26204	2.37356	2.34356	2.36980
2.70000	2.70000	2.70000	2.70000	2.70000	2.70000
2.81883	2.81782	2.81998	3.19573	2.23498	2.24104
3.09133	3.09133	3.04966	3.20000	2.59570	2.59158
3.20000	3.20000	3.20000	3.20000	3.20000	3.20000
5.96665	5.97885	6.01835	6.91822	7.01215	5.42891
6.24750	6.25750	6.29670	6.74787	6.82787	5.22406
7.43000	7.44000	7.48000	7.66000	7.74000	6.14000
0.07400	0.07405	0.07434	0.08333	0.08374	0.08435
0.12917	0.12885	0.12894	0.13280	0.13239	0.13362
0.40000	0.40000	0.40000	0.40000	0.40000	0.40000
1.93332	2.13584	0.78000	1.26331	1.09796	1.14254
1.99075	2.14000	0.78000	1.43458	1.27522	1.32181
2.04000	2.14000	0.78000	1.59000	1.35000	1.39000
0.97799	0.99027	0.00000	0.00000	0.00000	0.00000
0.99503	0.00000	0.00000	0.00000	0.00000	0.00000
1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
1.43784	1.43821	1.43894	0.00000	0.00000	0.00000
1.55198	1.55198	1.55000	0.00000	0.00000	0.00000
1.61000	1.61000	1.61000	0.00000	0.00000	0.00000
0.93029	0.00000	0.00000	0.00000	0.00000	0.00000
0.96016	0.00000	0.00000	0.00000	0.00000	0.00000
1.00000	0.00000	0.00000	0.00000	0.00000	0.00000

(continued)

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

	2010	2009	2008	2007
<b>Joint Vocational Schools</b>				
Mahoning JVS				
Residential/Agricultural Real	\$2.00000	\$2.00000	\$2.00000	\$2.00000
Commercial/Industrial and Public Utility Real	2.00330	2.00431	2.00781	2.00000
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.10000
Maplewood JVS				
Residential/Agricultural Real	2.99033	2.86158	2.86014	2.85663
Commercial/Industrial and Public Utility Real	3.22606	3.21072	3.21442	3.19381
General Business and Public Utility Personal	4.00000	4.00000	4.00000	4.00000
Portage Lakes JVS				
Residential/Agricultural Real	2.03055	2.02160	2.00000	2.00000
Commercial/Industrial and Public Utility Real	2.04987	2.00000	2.00000	2.00000
General Business and Public Utility Personal	4.35000	4.35000	4.35000	4.35000
<b>Schools</b>				
Aurora City				
Residential/Agricultural Real	42.24309	41.09108	35.08285	33.72810
Commercial/Industrial and Public Utility Real	42.88210	44.41248	38.42087	37.14837
General Business and Public Utility Personal	74.67000	74.51000	68.50000	68.51000
Crestwood Local				
Residential/Agricultural Real	24.54502	23.76597	23.77930	23.75370
Commercial/Industrial and Public Utility Real	24.19379	24.13537	24.14637	24.37364
General Business and Public Utility Personal	47.20000	47.13000	47.14000	55.87000
Field Local				
Residential/Agricultural Real	28.70255	27.47474	27.33132	27.46481
Commercial/Industrial and Public Utility Real	32.78781	32.73395	31.60126	31.58834
General Business and Public Utility Personal	54.34000	53.95000	53.81000	53.91000
Garfield Local				
Residential/Agricultural Real	28.83630	28.04653	28.09003	28.16002
Commercial/Industrial and Public Utility Real	31.32487	30.49966	30.49897	30.44054
General Business and Public Utility Personal	65.56000	65.34000	65.39000	65.46000
Kent City				
Residential/Agricultural Real	46.77681	44.73109	44.98186	44.87828
Commercial/Industrial and Public Utility Real	57.29116	56.54181	56.74621	56.37855
General Business and Public Utility Personal	102.32000	102.18000	102.46000	102.42000
Lake Local				
Residential/Agricultural Real	38.97966	37.65529	37.45130	37.23523
Commercial/Industrial and Public Utility Real	41.32785	40.62766	39.54825	40.00462
General Business and Public Utility Personal	71.50000	71.50000	71.30000	71.00000
Mogadore Local				
Residential/Agricultural Real	34.70010	34.23702	33.68551	31.03013
Commercial/Industrial and Public Utility Real	40.38737	40.25973	41.29364	38.55935
General Business and Public Utility Personal	73.64000	73.68000	73.54000	70.90000
Ravenna City				
Residential/Agricultural Real	35.62334	34.01058	33.95814	33.65829
Commercial/Industrial and Public Utility Real	39.36108	38.94486	39.86908	39.24739
General Business and Public Utility Personal	65.83000	65.59000	65.56000	65.39000

2006	2005	2004	2003	2002	2001
\$2.00000	\$2.00085	\$2.00387	\$2.00324	\$2.00000	\$2.00005
2.00000	2.04402	2.03781	2.03770	2.02014	2.00000
2.10000	2.10000	2.10000	2.10000	2.10000	2.10000
3.14500	3.15032	3.16353	3.56979	2.41313	2.42750
3.56005	3.55399	3.57348	3.67565	2.67942	2.71571
4.00000	4.00000	4.00000	4.00000	4.00000	4.00000
2.00000	2.00000	2.00000	2.00000	2.11477	2.13065
2.00000	2.02697	2.01813	2.00000	2.11240	2.14931
4.35000	4.35000	4.35000	4.35000	4.35000	4.35000
36.92725	35.94344	36.14177	34.76902	32.61815	33.10903
39.59912	38.58464	38.21599	35.65549	33.16774	33.27007
68.68000	68.68000	68.81000	68.96000	69.09000	69.29000
24.08714	24.12007	24.15775	26.01795	26.13146	26.50589
29.03271	29.06270	29.09944	30.51067	30.55067	30.83704
60.96000	60.99000	61.03000	61.37000	61.41000	61.74000
28.36384	28.51517	21.95039	23.61987	23.65151	23.80074
34.79679	34.94872	28.78765	29.77527	29.36923	29.56831
55.37000	55.51000	50.60000	50.60000	50.60000	50.60000
28.93453	29.10004	23.22004	24.28720	24.30895	24.60279
33.72408	33.89408	27.75219	29.12518	29.12518	29.34326
66.23000	66.40000	60.52000	60.95000	60.95000	61.20000
41.21967	41.23316	41.52854	44.37921	36.36945	36.60715
53.36298	53.16704	53.24024	52.64094	44.48771	44.68034
95.78000	95.77000	96.01000	94.48000	86.35000	86.60000
28.82001	29.77051	30.60122	34.80458	34.99458	35.14555
33.55519	0.00000	0.00000	0.00000	0.00000	0.00000
60.00000	60.60000	60.60000	62.80000	62.80000	62.80000
34.10707	34.46311	28.56992	29.31749	32.30102	32.25697
41.42167	41.79833	35.79931	37.83324	36.41947	37.41992
73.37000	73.37000	67.50000	67.50000	67.50000	67.50000
32.42187	26.55830	26.56949	29.18112	29.34713	29.39221
38.02212	32.67271	32.63691	33.72213	33.74494	33.74425
61.04000	57.44000	57.44000	57.44000	57.44000	57.44000

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

	2010	2009	2008	2007
<b>Rootstown Local</b>				
Residential/Agricultural Real	\$29.11132	\$28.09104	\$28.08691	\$28.10106
Commercial/Industrial and Public Utility Real	32.83540	31.41871	31.41192	31.50810
General Business and Public Utility Personal	62.56000	62.31000	62.32000	62.42000
<b>Southeast Local</b>				
Residential/Agricultural Real	31.86549	31.01717	31.06277	30.95043
Commercial/Industrial and Public Utility Real	31.35650	31.11007	31.16341	30.98611
General Business and Public Utility Personal	39.56000	39.31000	39.37000	39.36000
<b>Springfield Local</b>				
Residential/Agricultural Real	30.69582	30.60883	30.09277	29.07337
Commercial/Industrial and Public Utility Real	33.46964	32.52752	33.64185	32.68085
General Business and Public Utility Personal	48.13000	48.09000	47.85000	46.83000
<b>Stow City</b>				
Residential/Agricultural Real	32.87002	32.97002	33.65002	32.68001
Commercial/Industrial and Public Utility Real	33.01515	32.97002	33.65023	32.68002
General Business and Public Utility Personal	45.15000	45.25000	45.93000	45.62000
<b>Streetsboro City</b>				
Residential/Agricultural Real	33.03092	30.34505	31.14891	29.55426
Commercial/Industrial and Public Utility Real	34.94489	33.22273	33.93862	31.95608
General Business and Public Utility Personal	60.67000	59.04000	59.80000	57.93000
<b>Tallmadge City</b>				
Residential/Agricultural Real	42.51067	35.51776	35.20003	34.89406
Commercial/Industrial and Public Utility Real	49.07120	41.75168	40.48651	41.04684
General Business and Public Utility Personal	71.57000	64.63000	64.46000	64.07000
<b>Waterloo Local</b>				
Residential/Agricultural Real	26.04104	26.42052	26.40259	26.47553
Commercial/Industrial and Public Utility Real	29.57227	30.45533	30.44533	30.58849
General Business and Public Utility Personal	54.13000	55.04000	55.03000	55.19000
<b>West Branch Local</b>				
Residential/Agricultural Real	23.08462	23.08421	23.58549	23.85045
Commercial/Industrial and Public Utility Real	23.12943	23.12947	23.63021	23.87963
General Business and Public Utility Personal	33.20000	33.20000	33.70000	33.95000
<b>Windham Exempted Village</b>				
Residential/Agricultural Real	32.14960	31.02047	30.76952	30.33902
Commercial/Industrial and Public Utility Real	31.63701	31.04724	30.80484	30.34972
General Business and Public Utility Personal	51.86000	51.46000	51.22000	50.96000

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

The County's basic property tax rate may be increased only by a majority vote of the County's residents.

Overlapping rates are those of local and county governments that apply to property owners within the County.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes.



2006	2005	2004	2003	2002	2001
\$29.17455	\$23.39163	\$23.51755	\$25.44895	\$25.62955	\$25.73846
33.76420	27.67581	27.53751	28.74765	28.74518	28.78282
62.94000	57.15000	57.18000	57.32000	57.36000	57.43000
23.09445	23.60269	23.67610	26.21422	26.12474	26.98758
23.13515	27.45908	27.51908	28.88942	28.98557	29.59557
38.34000	46.13000	46.19000	46.61000	46.68000	47.26000
30.46412	30.57497	29.54674	30.82767	31.90084	32.48018
33.97758	34.73424	33.57600	34.67535	37.97368	38.98263
48.22000	48.29000	47.26000	48.54000	49.52000	50.10000
33.79001	34.94001	34.99138	35.38001	32.80001	33.50001
33.79001	35.04116	35.18471	35.38001	32.80003	33.50001
46.73000	47.88000	47.93000	48.32000	45.74000	46.44000
33.18610	32.66604	33.95909	32.08003	33.09003	35.36002
35.64463	34.87739	36.19713	32.17418	33.09003	35.36002
58.89000	58.23000	59.15000	55.12000	56.13000	58.40000
35.30861	37.13457	32.50025	32.55967	34.99290	29.06684
41.52397	0.00000	0.00000	0.00000	0.00000	0.00000
64.42000	64.42000	59.73000	59.73000	59.73000	53.63000
27.26146	27.33161	27.39179	31.80095	32.15390	33.11002
32.63139	32.70139	32.72335	36.40621	36.61621	37.54621
55.94000	56.01000	56.07000	59.71000	59.92000	60.85000
24.25306	24.30971	24.38509	24.39784	24.47210	24.50002
24.28457	24.32928	24.34974	24.35066	24.50002	24.50002
34.35000	34.35000	34.35000	34.35000	34.50000	34.50000
31.52681	25.75512	25.83142	26.62572	26.76975	27.20002
32.86713	27.10713	27.18665	28.68937	28.79937	29.00300
52.09000	46.33000	46.41000	47.16000	47.27000	47.70000

**Portage County, Ohio**  
*Property Tax Levies and Collections*  
*Real and Public Utility Taxes*  
*Last Ten Years*

Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections	Total Tax Collections (1)
2010	\$27,205,663	\$25,985,209	95.51 %	\$922,947	\$26,908,156
2009	27,150,318	25,922,828	95.48	939,630	26,862,458
2008	26,668,047	25,761,576	96.60	813,533	26,575,109
2007	26,277,454	21,777,316	82.87	780,495	22,557,811
2006	25,552,791	24,565,089	96.13	881,186	25,446,275
2005	24,977,449	24,122,854	96.58	720,802	24,843,656
2004	20,996,106	19,901,482	94.79	790,546	20,692,028
2003	19,504,693	18,719,118	95.97	654,344	19,373,462
2002	18,919,234	18,251,497	96.47	652,335	18,903,832
2001	18,557,252	17,950,598	96.73	493,900	18,444,498

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

(1) Does not include state reimbursements of homestead and rollback exemptions.

(2) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs

Source: Portage County Auditor

Percent of Current Total Tax Collections to Current Tax Levy (2)	Accumulated Outstanding Delinquent Taxes	Percent of Outstanding Delinquent Taxes to Current Tax Levy
98.91 %	\$2,442,945	8.98 %
98.94	2,205,889	8.12
99.65	1,783,963	6.69
85.84	1,239,530	4.72
99.58	1,646,208	6.44
99.46	977,727	3.91
98.55	1,529,007	7.28
99.33	1,221,467	6.26
99.92	1,056,514	5.58
99.39	947,410	5.11

**Portage County, Ohio**  
*Property Tax Levies and Collections*  
*Tangible Personal Property Taxes*  
*Last Ten Years*

Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections	Total Tax Collections
2010	\$48,898	\$48,809	99.82 %	\$43,349	\$92,158
2009	98,831	94,174	95.29	185,249	279,423
2008	1,050,346	1,046,363	99.62	86,366	1,132,729
2007	2,056,169	2,026,399	98.55	460,363	2,486,762
2006	2,844,665	2,834,122	99.63	157,590	2,991,712
2005	3,523,703	3,477,510	98.69	238,080	3,715,590
2004	3,351,327	3,187,920	95.12	196,661	3,384,581
2003	3,211,149	3,209,392	99.95	107,260	3,316,652
2002	3,391,494	3,369,946	99.36	272,127	3,642,073
2001	3,294,801	3,221,784	97.78	69,936	3,291,720

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

(1) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs

Source: Portage County Auditor

Percent of Current Total Tax Collections to Current Tax Levy (1)	Accumulated Outstanding Delinquent Taxes	Percent of Outstanding Delinquent Taxes to Current Tax Levy
188.47 %	\$785,690	1606.79 %
282.73	796,589	806.01
107.84	837,988	79.78
120.94	844,988	41.10
105.17	833,664	29.31
105.45	917,374	26.03
100.99	497,672	14.85
103.29	323,340	10.07
107.39	312,811	9.22
99.91	243,803	7.40

**Portage County, Ohio**  
*Principal Real Property Taxpayers*  
 2010 and 2001

Taxpayer	2010	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
CPG Partners	\$7,525,780	0.23%
Cedar Fair	6,541,860	0.20
Pebblebrook Associates	6,136,130	0.19
Aerc Barrington Inc	6,058,360	0.19
Shady Lake Apartments	4,998,210	0.15
Settlers Landing at Greentree, LLC	4,713,400	0.14
Heritage Capiral Corporation	4,677,680	0.14
Step 2 Real Estate Company	4,476,160	0.14
Walmart	4,048,530	0.12
Portage Pointe Apartments	3,884,720	0.12
<b>Total</b>	<b>\$53,060,830</b>	<b>1.62%</b>
<b>Total Real Assessed Valuation</b>	<b>\$3,275,680,750</b>	

Taxpayer	2001	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Chelsea GCA Realty	\$6,475,010	0.29%
AERC Barrington, Inc.	6,300,000	0.28
Portage County Board of Funtime, Inc.	5,090,440	0.23
Breezy Point Limited	4,009,470	0.18
Shady Lake Apartments	3,885,320	0.17
GE Lighting, Inc.	3,808,970	0.17
Portage Pointe, Limited	3,639,020	0.16
Coral Market Square, LTD	3,500,000	0.15
Silver Meadows Limited	3,452,050	0.15
Heritage Capital	3,077,060	0.14
<b>Total</b>	<b>\$43,237,340</b>	<b>1.92%</b>
<b>Total Real Assessed Valuation</b>	<b>\$2,253,168,506</b>	

Source: Portage County Auditor

**Portage County, Ohio**  
*Principal Personal Property Taxpayers*  
2010 and 2001

Taxpayer	2010	
	Personal Property Assessed Valuation	Percentage of Personal Assessed Valuation
Ohio Bell Telephone Company	\$128,818	3.55%
Windstream Western Reserve Incorporated	41,780	1.15
MCI Communications Services Inc	28,328	0.78
New Par	26,218	0.72
New Cingular Wireless PCS LLC	22,349	0.62
Alltel Ohio Limited Partnership	13,428	0.37
Sprintcom Inc	10,699	0.29
Sprint Communications Company	9,450	0.26
Qwest Communications Corporation	8,653	0.24
United Telephone Company of Ohio	8,295	0.23
<b>Total</b>	<b>\$298,018</b>	<b>8.21%</b>
<b>Total Personal Property Assessed Valuation</b>	<b>\$3,628,145</b>	

Taxpayer	2001	
	Personal Property Assessed Valuation	Percentage of Personal Assessed Valuation
Parker Hannifin Corporation	\$6,854,580	2.78%
Omnova Solutions, Inc.	6,429,890	2.61
East Manufacturing Company	6,124,490	2.49
Swagelok Company	5,969,360	2.42
Saint Gobain Performance Plastics Corporation	5,623,540	2.28
Rotek Incorporated	5,086,740	2.06
Press of Ohio Incorporated	4,483,220	1.82
Land Olakes, Inc.	3,869,350	1.57
Wallace Computer Services Incorporated	3,454,610	1.40
Gougler Industries	3,383,460	1.37
<b>Total</b>	<b>\$51,279,240</b>	<b>20.80%</b>
<b>Total Personal Property Assessed Valuation</b>	<b>\$246,532,905</b>	

Source: Portage County Auditor

**Portage County, Ohio**  
*Principal Public Utility Property Taxpayers*  
 2010 and 2001

Taxpayer	2010	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$52,354,350	67.30%
American Transmission	12,317,850	15.84
East Ohio Gas Company	8,917,710	11.46
Total	<u>\$73,589,910</u>	<u>94.60%</u>
Total Public Utility Assessed Valuation	<u>\$77,794,170</u>	
	2001	
Taxpayer	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$64,098,180	54.56%
East Ohio Gas Company	22,840,680	19.44
Ohio Bell Telephone Company	14,260,380	12.14
Total	<u>\$101,199,240</u>	<u>86.14%</u>
Total Public Utility Assessed Valuation	<u>\$117,478,350</u>	

Source: Portage County Auditor



**Portage County, Ohio**  
*Robinson Memorial Hospital Statistics*  
*Last Nine Years (1)*

	2010	2009	2008	2007	2006	2005	2004	2003	2002
<b>Admissions (2)</b>									
Internal Medicine	0	0	4,550	4,719	4,691	3,379	3,429	3,126	2,676
General Surgery	0	0	596	618	614	724	701	804	884
Pulmonary Medicine	0	0	17	18	18	248	242	275	301
Urology	0	0	43	45	45	63	43	39	53
Oncology	0	0	228	237	236	288	184	147	163
Other	0	0	45	47	47	22	19	21	35
Gastroenterology	0	0	20	21	21	39	46	35	54
Neurology	0	0	4	4	4	20	55	82	98
Cardiovascular Surgery	0	0	211	219	218	150	144	166	179
Otolaryngology	0	0	5	5	5	18	42	43	32
Cardiology	0	0	244	253	251	368	351	329	456
Pediatrics	0	0	689	715	711	748	635	664	731
Orthopedics	0	0	298	309	307	280	287	321	371
OB/GYN	0	0	998	1,035	1,029	957	883	915	952
Family Practice	0	0	1,430	1,483	1,473	2,222	1,941	2,039	2,271
<b>Total Admissions</b>	<b>0</b>	<b>0</b>	<b>9,378</b>	<b>9,728</b>	<b>9,670</b>	<b>9,526</b>	<b>9,002</b>	<b>9,006</b>	<b>9,256</b>
<b>Discharges (3)</b>									
Medical/Surgical	7,452	6,844	7,167	7,337	0	0	0	0	0
Critical Care	384	346	321	350	0	0	0	0	0
Obstetrics	846	943	968	1,027	0	0	0	0	0
Newborn	749	786	769	848	0	0	0	0	0
<b>Total Number of Patient Days</b>	<b>9,431</b>	<b>8,919</b>	<b>9,225</b>	<b>9,562</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Number of Patient Days</b>									
Medical/Surgical	28,030	26,956	29,343	30,516	29,989	28,483	28,081	27,987	27,980
Critical Care	960	865	4,037	3,941	3,720	3,955	3,421	3,572	3,923
Pediatrics	0	0	0	0	0	202	247	337	486
Obstetrics	1,861	1,980	2,127	2,339	2,149	2,188	1,887	1,880	1,838
Newborn	1,498	1,493	1,576	1,774	1,483	1,284	1,260	1,432	1,481
<b>Total Number of Patient Days</b>	<b>32,349</b>	<b>31,294</b>	<b>37,083</b>	<b>38,570</b>	<b>37,341</b>	<b>36,112</b>	<b>34,896</b>	<b>35,208</b>	<b>35,708</b>
<b>Average Length of Patient Stay</b>									
Medical/Surgical	3.7	3.7	5.2	5.2	4.9	4.7	4.9	5.0	5.0
Critical Care	2.5	2.5	2.4	2.4	2.2	2.4	2.0	2.1	2.1
Pediatrics	0.0	0.0	0.0	0.0	0.0	1.7	1.8	1.8	1.8
Obstetrics	2.1	2.1	2.3	2.3	2.3	2.3	2.3	2.3	2.3
Newborn	1.9	1.9	2.1	2.1	2.1	2.1	2.2	2.1	2.1

**Rates**

The cost of a semi-private hospital room for 2008 was \$1,020 per day. All other charges are based upon the services provided, insurance coverage, and the ability of the patient to pay. The hospital can increase rates based upon costs of providing services. Per contract between the Hospital and Portage County, the County will pay for the services provided to an indigent County resident.

(1) Information prior to 2002 is not available

(2) During 2009, the Hospital changed their focus and is no longer reporting admissions as part of their financial statements. They will only be reporting discharges and their average length of stay.

(3) Information prior to 2007 is not available

Source: Robinson Memorial Hospital

**Portage County, Ohio**  
*Principal Hospital Payers*  
 2010 and 2005 (1)

2010		
Hospital Payer	Charges for Services	Percentage of Total Hospital Charges for Services
Medicare	\$49,705,960	34.00 %
Medical Mutual	20,467,160	14.00
Medicaid	11,695,520	8.00
Total	<u>\$81,868,640</u>	<u>56.00 %</u>
Total Hospital Charges for Services	<u>\$146,194,000</u>	

2005 (1)		
Hospital Payer	Charges for Services	Percentage of Total Hospital Charges for Services
Medicare	\$37,634,948	30.00 %
Medical Mutual	16,308,477	13.00
Medicaid	8,781,488	7.00
Total	<u>\$62,724,913</u>	<u>50.00 %</u>
Total Hospital Charges for Services	<u>\$125,449,825</u>	

(1) Information prior to 2005 is not available

Source: Robinson Memorial Hospital

**Portage County, Ohio**  
*Ratio of General Bonded Debt to Estimated True  
 Values of Taxable Property and Bonded Debt Per Capita  
 Last Ten Years*

Year	Population	Estimated True Values of Taxable Property	Gross Bonded Debt (1)	Ratio of Bonded Debt to Estimated True Values of Taxable Property	Bonded Debt Per Capita
2010	161,419	\$9,505,540,643	\$16,631,014	0.17%	\$103.03
2009	152,061	9,786,274,416	13,067,522	0.13%	85.94
2008	152,061	10,754,147,617	13,981,721	0.13	91.95
2007	152,061	10,252,860,659	14,857,624	0.14	97.71
2006	152,061	9,424,059,673	15,673,928	0.17	103.08
2005	152,061	9,226,195,261	16,454,224	0.18	108.21
2004	152,061	8,949,576,663	17,204,222	0.19	113.14
2003	152,061	8,124,010,221	17,125,902	0.21	112.63
2002	152,061	7,882,654,340	18,639,173	0.24	122.58
2001	152,061	7,557,254,048	19,896,827	0.26	130.85

(1) Includes only general obligation bonds.

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

Source: Portage County Auditor

**Portage County, Ohio**  
*Ratio of Outstanding Debt to  
Total Personal Income and Debt Per Capita  
Last Ten Years*

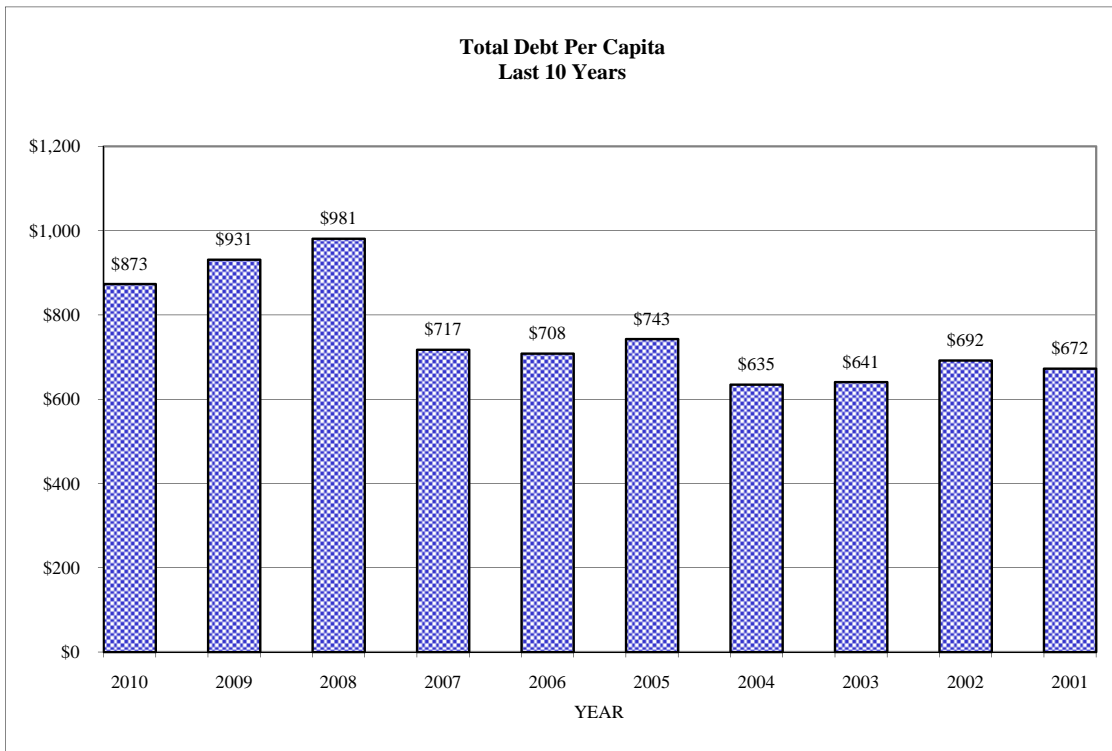
Year	Governmental Activities				
	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	OWDA Loans	OPWC Loans
2010	\$16,631,014	\$922,074	\$434,923	\$7,065,408	\$853,204
2009	13,067,522	994,885	471,979	7,757,923	914,061
2008	13,981,721	1,072,358	509,020	8,429,489	955,058
2007	14,857,624	1,145,130	546,092	8,936,331	985,411
2006	15,673,928	1,158,086	574,088	9,648,153	988,100
2005	16,454,224	1,227,294	595,537	10,365,990	641,287
2004	17,204,222	1,295,475	671,447	11,086,422	764,723
2003	17,125,902	1,298,057	714,066	11,820,077	907,159
2002	18,639,173	1,372,221	3,051,063	13,190,979	1,049,593
2001	19,896,827	1,438,539	338,156	13,945,300	1,172,328

(1) Personal Income and population are located on S54

Source: Portage County Auditor

Business-Type Activities

ORDC Loans	Revenue Bonds	Intergovernmental Loans	Hospital Long-Term Debt	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$0	\$24,070,007	\$7,505,726	\$83,473,000	\$140,955,356	3.55 %	\$873
16,366	23,148,520	8,014,227	87,198,000	141,583,483	4.56	931
32,484	23,196,991	8,486,130	92,482,000	149,145,251	4.80	981
59,573	24,430,380	8,937,784	49,157,000	109,055,325	3.51	717
79,944	18,570,529	9,370,491	51,636,000	107,699,319	3.47	708
99,693	19,513,513	9,785,509	54,262,291	112,945,338	3.64	743
0	22,506,105	1,555,223	41,400,867	96,484,484	3.11	635
0	20,329,767	1,126,379	44,112,009	97,433,416	3.14	641
0	21,135,738	0	46,750,488	105,189,255	3.39	692
0	21,850,122	0	43,599,759	102,241,031	3.29	672



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

	2010		2009	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year	\$3,357,103,065	\$3,357,103,065	\$3,436,814,690	\$3,436,814,690
Debt Limitation	82,427,577	33,571,031	84,420,367	34,368,147
Total Outstanding Debt:				
General Obligation Bonds	16,486,908	16,486,908	13,067,522	13,067,522
Special Assessment Bonds	926,704	926,704	994,885	994,885
Intergovernmental Loans	7,505,726	7,505,726	8,014,227	8,014,227
Revenue Bonds	25,105,961	25,105,961	23,148,520	23,148,520
Long-Term Debt-Enterprise	83,473,000	83,473,000	87,198,000	87,198,000
OWDA Loans	7,500,331	7,500,331	8,229,902	8,229,902
OPWC Loans	853,204	853,204	914,061	914,061
ORDC Loans	0	0	16,366	16,366
Notes	1,550,000	1,550,000	6,200,000	6,200,000
Total	143,401,834	143,401,834	147,783,483	147,783,483
Exemptions:				
Intergovernmental Loans	7,505,726	7,505,726	8,014,227	8,014,227
Revenue Bonds	25,105,961	25,105,961	23,148,520	23,148,520
Long-Term Debt-Enterprise	83,473,000	83,473,000	87,198,000	87,198,000
General Obligation Bonds - Jail Construction	0	0	0	0
Special Assessment Bonds	926,704	926,704	994,885	994,885
OWDA Loans	7,500,331	7,500,331	8,229,902	8,229,902
OPWC Loans	853,204	853,204	914,061	914,061
ORDC Loans	0	0	16,366	16,366
Enterprise Fund Notes	1,550,000	1,550,000	1,950,000	1,950,000
Amount Available in Debt Service Fund	363,985	363,985	302,473	302,473
Total	127,278,911	127,278,911	130,768,434	130,768,434
Net Debt	16,122,923	16,122,923	17,015,049	17,015,049
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$66,304,654</u>	<u>\$17,448,108</u>	<u>\$67,405,318</u>	<u>\$17,353,098</u>
Legal Debt Margin as a Percentage of the Debt Limit	80.44%	51.97%	79.84%	50.49%
(2) The Debt Limitation is calculated as follows:				
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		76,427,577		78,420,367
		<u>\$82,427,577</u>		<u>\$84,420,367</u>

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

Source: Portage County Auditor

2008		2007		2006	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
\$3,461,540,168	\$3,461,540,168	\$3,453,773,411	\$3,453,773,411	\$3,190,212,274	\$3,190,212,274
85,038,504	34,615,402	84,844,335	34,537,734	78,255,307	31,902,123
13,981,721	13,981,721	14,857,624	14,857,624	15,673,928	15,673,928
1,072,358	1,072,358	1,145,130	1,145,130	1,158,086	1,158,086
8,486,130	8,486,130	8,937,784	8,937,784	9,370,491	9,370,491
23,196,991	23,196,991	24,430,380	24,430,380	18,570,529	18,570,529
92,482,000	92,482,000	49,157,000	49,157,000	47,373,000	47,373,000
8,938,509	8,938,509	9,482,423	9,482,423	10,222,241	10,222,241
955,058	955,058	985,411	985,411	988,100	988,100
32,484	32,484	59,573	59,573	79,944	79,944
8,300,000	8,300,000	6,700,000	6,700,000	9,855,000	9,855,000
157,445,251	157,445,251	115,755,325	115,755,325	113,291,319	113,291,319
8,486,130	8,486,130	8,937,784	8,937,784	9,370,491	9,370,491
23,196,991	23,196,991	24,430,380	24,430,380	18,570,529	18,570,529
92,482,000	92,482,000	49,157,000	49,157,000	47,373,000	47,373,000
0	0	0	0	0	0
1,072,358	1,072,358	1,145,130	1,145,130	1,158,086	1,158,086
8,938,509	8,938,509	9,482,423	9,482,423	10,222,241	10,222,241
955,058	955,058	985,411	985,411	988,100	988,100
32,484	32,484	59,573	59,573	79,944	79,944
4,050,000	4,050,000	2,370,000	2,370,000	8,575,000	8,575,000
283,197	283,197	296,930	296,930	258,814	258,814
0					
139,496,727	139,496,727	96,864,631	96,864,631	96,596,205	96,596,205
17,948,524	17,948,524	18,890,694	18,890,694	16,695,114	16,695,114
<u>\$67,089,980</u>	<u>\$16,666,878</u>	<u>\$65,953,641</u>	<u>\$15,647,040</u>	<u>\$61,560,193</u>	<u>\$15,207,009</u>
78.89%	48.15%	77.73%	45.30%	78.67%	47.67%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>79,038,504</u>		<u>78,844,335</u>		<u>72,255,307</u>
	<u>\$85,038,504</u>		<u>\$84,844,335</u>		<u>\$78,255,307</u>

(continued)

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

	2005		2004	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year	\$3,188,205,980	\$3,188,205,980	\$3,096,410,931	\$3,096,410,931
Debt Limitation	78,205,150	31,882,060	75,910,273	30,964,109
Total Outstanding Debt:				
General Obligation Bonds	16,454,224	16,454,224	17,204,222	17,204,222
Special Assessment Bonds	1,227,294	1,227,294	1,295,475	1,295,475
Intergovernmental Loans	9,785,509	9,785,509	1,555,223	1,555,223
Revenue Bonds	19,513,513	19,513,513	22,506,105	22,506,105
Long-Term Debt	48,930,000	48,930,000	37,837,418	37,837,418
OWDA Loans	10,961,527	10,961,527	11,757,869	11,757,869
OPWC Loans	641,287	641,287	764,723	764,723
ORDC Loans	99,693	99,693	0	0
Notes	11,115,000	11,115,000	4,725,000	4,725,000
Total	118,728,047	118,728,047	97,646,035	97,646,035
Exemptions:				
Intergovernmental Loans	9,785,509	9,785,509	1,555,223	1,555,223
Revenue Bonds	19,513,513	19,513,513	22,506,105	22,506,105
Long-Term Debt-Enterprise	48,930,000	48,930,000	37,837,418	37,837,418
General Obligation Bonds - Jail Construction	0	0	0	0
Special Assessment Bonds	1,227,294	1,227,294	1,295,475	1,295,475
OWDA Loans	10,961,527	10,961,527	11,757,869	11,757,869
OPWC Loans	641,287	641,287	764,723	764,723
ORDC Loans	99,693	99,693	0	0
Enterprise Fund Notes	9,440,000	9,440,000	2,936,500	2,936,500
Amount Available in Debt Service Fund	68,446	68,446	123,337	123,337
Total	100,667,269	100,667,269	78,776,650	78,776,650
Net Debt	18,060,778	18,060,778	18,869,385	18,869,385
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$60,144,372	\$13,821,282	\$57,040,888	\$12,094,724
Legal Debt Margin as a Percentage of the Debt Limit	76.91%	43.35%	75.14%	39.06%
(2) The Debt Limitation is calculated as follows:				
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		72,205,150		69,910,273
		\$78,205,150		\$75,910,273

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

Source: Portage County Auditor



2003		2002		2001	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
\$2,802,470,305	\$2,802,470,305	\$2,719,581,459	\$2,719,581,459	\$2,617,179,761	\$2,617,179,761
68,561,758	28,024,703	66,489,536	27,195,815	63,929,494	26,171,798
17,125,902	17,125,902	18,639,173	18,639,173	19,896,827	19,896,827
1,298,057	1,298,057	1,372,221	1,372,221	1,438,539	1,438,539
0	0	0	0	0	0
20,329,767	20,329,767	21,135,738	21,135,738	21,850,122	21,850,122
40,728,586	40,728,586	43,266,799	43,266,799	39,117,647	39,117,647
13,660,522	13,660,522	13,508,481	13,508,481	14,307,157	14,307,157
907,159	907,159	1,049,593	1,049,593	1,148,627	1,148,627
0	0	0	0	0	0
6,597,000	6,597,000	6,596,000	6,596,000	2,662,000	2,662,000
100,646,993	100,646,993	105,568,005	105,568,005	100,420,919	100,420,919
0	0	0	0	0	0
20,329,767	20,329,767	21,135,738	21,135,738	21,850,122	21,850,122
40,728,586	40,728,586	43,266,799	43,266,799	39,117,647	39,117,647
0	0	925,000	925,000	1,800,000	1,800,000
1,298,057	1,298,057	1,372,221	1,372,221	1,438,539	1,438,539
13,660,522	13,660,522	13,508,481	13,508,481	14,307,157	14,307,157
907,159	907,159	1,049,593	1,049,593	1,148,627	1,148,627
0	0	0	0	0	0
3,523,000	3,523,000	3,029,000	3,029,000	2,118,000	2,118,000
124,553	124,553	2,329,709	2,329,709	2,783,519	2,783,519
80,571,644	80,571,644	86,616,541	86,616,541	84,563,611	84,563,611
20,075,349	20,075,349	18,951,464	18,951,464	15,857,308	15,857,308
\$48,486,409	\$7,949,354	\$47,538,072	\$8,244,351	\$48,072,186	\$10,314,490
70.72%	28.37%	71.50%	30.31%	75.20%	39.41%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	62,561,758		60,489,536		57,929,494
	\$68,561,758		\$66,489,536		\$63,929,494

**Portage County, Ohio**  
*Computation of Direct and Overlapping Governmental Activities Debt*  
*December 31, 2010*

Political Subdivision	General Obligation Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
<b>Direct - Portage County</b>			
General Obligation Bonds	\$16,631,014	100.00%	\$16,631,014
Special Assessment Bonds	922,074	100.00	922,074
OWDA Loans	434,923	100.00	434,923
<i>Total Direct - Portage County</i>	<u>17,988,011</u>	<u>100.00</u>	<u>17,988,011</u>
<b>Overlapping</b>			
Townships Wholly Within County	1,057,000	100.00	1,057,000
Cities Wholly Within the County	24,965,997	100.00	24,965,997
Villages Wholly Within the County	990,730	100.00	990,730
Schools Wholly Within the County	103,876,582	100.00	103,876,582
Tallmadge City	12,085,000	2.93	354,091
Mogadore Village	815,000	25.99	211,818
Aurora City School District	25,020,996	98.80	24,720,744
Stow-Munroe Falls City School District	3,120,000	0.34	10,608
Tallmadge City School District	27,040,000	1.56	421,824
Lake Local School District	21,419,949	0.22	47,124
Mogadore Local School District	9,179,997	31.79	2,918,321
West Branch Local School District	6,260,386	1.16	72,620
Akron-Summit Library District	47,440,000	0.52	246,688
Mantua-Shalersville Fire and Ambulance	2,680,000	100.00	2,680,000
<i>Total Overlapping</i>	<u>285,951,637</u>		<u>162,574,147</u>
<i>Totals</i>	<u>\$303,939,648</u>		<u>\$180,562,158</u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivisions located within the boundaries of the County by the total assessed valuation of the political subdivisions.

(2) Debt outstanding for School Districts is shown as of June 30, 2010.

Source: Portage County Auditor

**Portage County, Ohio**  
*Pledged Revenue Coverage*  
*Revenue Debt - Nursing Home*  
*Last Nine Years \**

Year	Operating Revenue	Expenses, Net of Depreciation and Interest **	Net Revenue Available for Debt Service	Debt Service Requirement ***			Coverage
				Principal	Interest	Total	
2010	\$6,264,799	\$6,045,830	\$218,969	\$7,391,680	\$184,140	\$7,575,820	0.03
2009	6,447,051	4,574,483	1,872,568	200,000	355,680	555,680	3.37
2008	6,170,695	6,240,467	(69,772)	170,000	362,905	532,905	(0.13)
2007	6,162,771	5,845,300	317,471	145,000	369,068	514,068	0.62
2006	6,298,823	5,707,064	591,759	120,000	374,498	494,498	1.20
2005	6,675,633	5,786,121	889,512	100,000	378,746	478,746	1.86
2004	6,628,732	5,721,858	906,874	75,000	381,418	456,418	1.99
2003	5,959,615	5,398,002	561,613	55,000	383,617	438,617	1.28
2002	1,456,679	5,050,527	(3,593,848)	0	432,636	432,636	(8.31)

\* No activity prior to 2002.

\*\* Total operating expenses exclusive of depreciation.

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

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

Source: Portage County Auditor

**Portage County, Ohio**  
*Pledged Revenue Coverage*  
*Revenue Debt - Solid Waste Recycling Center*  
*Last Ten Years*

Year	Operating Revenue	Expenses, Net of Depreciation and Interest *	Net Revenue Available for Debt Service	Debt Service Requirement **			Coverage
				Principal	Interest	Total	
2010	\$3,844,812	\$3,302,932	\$541,880	\$82,605	\$61,101	\$143,706	3.77
2009	3,111,702	2,144,007	967,695	80,762	130,913	211,675	4.57
2008	3,796,692	3,327,819	468,873	78,068	17,844	95,912	4.89
2007	3,781,534	3,264,518	517,016	61,451	16,888	78,339	6.60
2006	3,104,018	3,215,807	(111,789)	60,653	17,548	78,201	(1.43)
2005	3,173,445	3,115,512	57,933	57,461	21,712	79,173	0.73
2004	3,243,365	2,843,416	399,949	705,000	77,357	782,357	0.51
2003	2,886,138	2,607,570	278,568	45,000	57,089	102,089	2.73
2002	2,737,944	2,351,801	386,143	45,000	63,860	108,860	3.55
2001	2,186,481	2,131,648	54,833	40,000	69,200	109,200	0.50

\* Total operating expenses exclusive of depreciation.

\*\* Revenue debt includes revenue bonds and ORDC loan payable solely from net revenues in the solid waste recycling center enterprise fund.

Source: Portage County Auditor

**Portage County, Ohio**  
*Pledged Revenue Coverage*  
*Revenue Debt - Portage County Sewer*  
*Last Ten Years*

Year	Operating Revenue	Expenses, Net of Depreciation and Interest *	Net Revenue Available for Debt Service	Debt Service Requirement **			Coverage
				Principal	Interest	Total	
2010	\$7,168,653	\$4,043,343	\$3,125,310	\$1,094,094	\$438,572	\$1,532,666	2.04
2009	6,368,313	4,759,949	1,608,364	588,997	474,741	1,063,738	1.51
2008	7,750,075	5,294,179	2,455,896	542,397	459,112	1,001,509	2.45
2007	7,169,625	3,612,420	3,557,205	337,432	163,136	500,568	7.11
2006	6,383,374	2,775,741	3,607,633	172,963	136,254	309,217	11.67
2005	5,992,033	4,545,889	1,446,144	238,252	267,705	505,957	2.86
2004	4,989,965	3,331,129	1,658,836	192,224	260,053	452,277	3.67
2003	4,724,291	2,378,323	2,345,968	238,386	192,755	431,141	5.44
2002	4,532,042	2,065,917	2,466,125	225,676	236,747	462,423	5.33
2001	4,391,631	1,291,885	3,099,746	95,741	148,513	244,254	12.69

\* Total operating expenses exclusive of depreciation.

\*\* Revenue debt includes OWDA loans, OPWC loans and revenue bonds payable solely from net revenues in the portage county sewer enterprise fund.

Note: During 2006, the County refunded \$792,585 of these bonds.

Note: During 2010, the County refunded \$459,106 of these bonds.

Source: Portage County Auditor

**Portage County, Ohio**  
*Pledged Revenue Coverage*  
*Revenue Debt - Portage County Water*  
*Last Ten Years*

Year	Operating Revenue	Expenses, Net of Depreciation and Interest *	Net Revenue Available for Debt Service	Debt Service Requirement **			Coverage
				Principal	Interest	Total	
2010	\$4,670,632	\$1,963,806	\$2,706,826	\$974,932	\$196,034	\$1,170,966	2.31
2009	3,929,775	1,289,868	2,639,907	602,556	229,592	832,148	3.17
2008	4,185,537	2,801,315	1,384,222	611,447	243,026	854,473	1.62
2007	4,466,435	2,091,798	2,374,637	604,517	265,378	869,895	2.73
2006	4,351,697	1,959,177	2,392,520	537,378	243,161	780,539	3.07
2005	3,721,467	1,630,307	2,091,160	502,602	321,886	824,488	2.54
2004	3,173,507	1,539,435	1,634,072	3,807,339	357,912	4,165,251	0.39
2003	2,762,779	1,272,496	1,490,283	422,045	411,735	833,780	1.79
2002	2,552,695	1,651,671	901,024	401,671	414,545	816,216	1.10
2001	2,224,966	1,202,854	1,022,112	361,556	194,040	555,596	1.84

\* Total operating expenses exclusive of depreciation.

\*\* Revenue debt includes OWDA loans, OPWC loans and revenue bonds payable solely from net revenues in the portage county water enterprise fund.

Note: During 2006, the County refunded \$1,800,131 of these bonds.

Note: During 2010, the County refunded \$330,000 of these bonds.

Source: Portage County Auditor

**Portage County, Ohio**  
*Pledged Revenue Coverage*  
*Revenue Debt - Streetsboro Sewer*  
*Last Ten Years*

Year	Operating Revenue	Expenses, Net of Depreciation and Interest *	Net Revenue Available for Debt Service	Debt Service Requirement **			Coverage
				Principal	Interest	Total	
2010	\$4,003,862	\$2,222,767	\$1,781,095	\$650,244	\$215,774	\$866,018	2.06
2009	3,849,536	1,972,618	1,876,918	631,872	232,662	864,534	2.17
2008	4,223,212	1,833,882	2,389,330	456,273	405,571	861,844	2.77
2007	3,642,309	2,225,355	1,416,954	666,214	193,517	859,731	1.65
2006	2,955,233	1,858,034	1,097,199	52,124	22,061	74,185	14.79
2005	3,973,825	2,071,854	1,901,971	48,661	39,163	87,824	21.66
2004	3,252,168	1,632,829	1,619,339	46,099	41,224	87,323	18.54
2003	3,668,076	991,642	2,676,434	45,540	42,847	88,387	30.28
2002	2,806,668	1,496,257	1,310,411	42,037	45,631	87,668	14.95
2001	1,918,505	1,545,875	372,630	32,659	68,723	101,382	3.68

\*\* Total operating expenses exclusive of depreciation.

\*\*\* Revenue debt includes OWDA loans, OPWC loans and revenue bonds payable solely from net revenues in the streetsboro sewer enterprise fund.

Note: During 2006, the County refunded \$567,324 of these bonds.

Source: Portage County Auditor

**Portage County, Ohio**  
*Pledged Revenue Coverage*  
*Revenue Debt - Robinson Memorial Portage County Hospital*  
*Last Ten Years*

Year	Operating Revenue	Expenses, Net of Depreciation and Interest *	Net Revenue Available for Debt Service	Debt Service Requirement **			Coverage
				Principal	Interest	Total	
2009	\$151,126,000	\$134,439,000	\$16,687,000	\$11,647,000	\$3,061,000	\$14,708,000	1.13
2009	144,122,000	136,647,000	7,475,000	4,057,000	3,552,000	7,609,000	0.98
2008	146,770,000	131,600,000	15,170,000	1,703,000	2,565,000	4,268,000	3.55
2007	141,375,000	127,867,000	13,508,000	1,627,000	2,259,000	3,886,000	3.48
2006	138,413,000	122,227,000	16,186,000	1,557,000	2,220,000	3,777,000	4.29
2005	130,238,307	118,873,877	11,364,430	777,263	2,238,455	3,015,718	3.77
2004	127,374,082	111,930,967	15,443,115	2,933,227	2,196,848	5,130,075	3.01
2003	121,140,063	105,054,369	16,085,694	2,408,228	2,344,536	4,752,764	3.38
2002	117,391,601	101,176,247	16,215,354	2,338,383	2,409,083	4,747,466	3.42
2001	113,305,632	98,441,768	14,863,864	2,183,228	2,461,631	4,644,859	3.20

\* Total operating expenses exclusive of depreciation, interest operating expense and bad debt expense

\*\* Revenue debt includes revenue bonds payable solely from net revenues in the Robinson Memorial Portage County Hospital Enterprise Fund.

Source: Portage County Auditor



**Portage County, Ohio**  
*Principal Employers*  
*Current Year and Seven Years Ago (1)*

<b>2010</b>		
Employer	Employees	Percentage of Total County Employment
Kent State University	3,150	3.82%
Robinson Memorial Hospital	1,520	1.84
Portage County	1,089	1.32
Kent City Schools	606	0.73
GE Lighting Incorporated	600	0.73
McMaster-Carr	529	0.64
St. Gobain Performance Plastics	528	0.64
Ravenna City Schools	499	0.61
Step II Corporation	459	0.56
East Manufacturing	450	0.55
Total	<u>9,430</u>	<u>11.44%</u>
Total Employment within the County	<u>82,400</u>	

<b>2003 (1)</b>		
Employer	Employees	Percentage of Total County Employment
Kent State University	1,064	1.29%
Robinson Memorial Hospital	969	1.18
Portage County	581	0.71
GE Lighting Incorporated	342	0.42
Kent City Schools	270	0.33
St. Gobain Performance Plastics	268	0.33
Ravenna City Schools	187	0.23
Step II Corporation	177	0.21
McMaster-Carr	176	0.20
Parker-Hannifin	158	0.19
Total	<u>4,192</u>	<u>5.09%</u>
Total Employment within the County	<u>82,400</u>	

Sources: Greater Akron Chamber Top Employers 1999-2001 and 2003  
 Enterprise Zone Annual Reports - 2001 and 2004  
 2003, 2005, 2006 and 2007 Harris Directory

(1) Information prior to 2003 is not available

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

<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (2)</u>	<u>Personal Income Per Capita (1)</u>	<u>Population Density (1) (Persons per Square Mile)</u>	<u>Employed (3)</u>	<u>Unemployed (3)</u>
2010	161,419	\$3,969,938,886	\$24,594	320.3	82,400	8,900
2009	152,061	3,106,302,108	20,428	308.8	83,200	9,200
2008	152,061	3,106,302,108	20,428	308.8	86,900	5,800
2007	152,061	3,106,302,108	20,428	308.8	86,100	4,900
2006	152,061	3,106,302,108	20,428	308.8	87,100	4,800
2005	152,061	3,106,302,108	20,428	308.8	84,900	4,400
2004	152,061	3,106,302,108	20,428	308.8	81,400	4,400
2003	152,061	3,106,302,108	20,428	308.8	82,400	4,600
2002	152,061	3,106,302,108	20,428	308.8	80,700	3,900
2001	152,061	3,106,302,108	20,428	308.8	83,000	3,800

Source:

- (1) 2010 The 2010 Census Bureau  
2001 - 2009 The 2000 Census Bureau
- (2) Computation of per capita personal income multiplied by population
- (3) Ohio Job and Family Services, Office of Workforce Development
- (4) Portage County Auditor
- (5) Federal Deposit Insurance Corporation, Washington DC

County	Unemployment Rate (3)		New Construction (4)				
	Ohio	United States	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	Bank Deposits (5)	
	9.8%	10.1%	9.6%	\$40,661,910	\$21,950,560	\$62,612,470	\$1,581,000,000
	9.9	10.2	9.3	36,405,270	20,906,900	57,312,170	1,549,000,000
	6.3	6.5	5.8	55,363,950	21,099,150	76,463,100	1,515,000,000
	5.4	5.6	4.6	56,223,070	20,522,080	76,745,150	1,521,000,000
	5.2	5.4	4.3	50,401,070	20,920,920	71,321,990	1,340,000,000
	5.4	5.5	4.6	53,258,290	11,992,780	65,251,070	1,250,460,000
	5.2	5.5	5.1	49,441,470	10,892,920	60,334,390	1,338,000,000
	5.3	5.7	5.4	52,460,990	19,096,820	71,557,810	1,281,000,000
	4.6	5.0	5.7	55,753,920	30,768,010	86,521,930	1,207,000,000
	4.3	4.8	5.8	55,565,890	19,657,130	75,223,020	1,177,352,000

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

Function/Program	2010	2009	2008	2007
<b><i>Governmental Activities</i></b>				
General Government				
Legislative and Executive				
County Offices	104	118	123	192
Certificate of Title	9	22	10	10
Real Estate Assessment	8	8	8	10
Law Library	3	0	0	0
Judicial				
County Offices	128	127	127	123
Computer Legal Research	0	0	1	1
Prosecutors Grants	0	0	5	5
Public Safety				
County Offices	205	200	200	201
Probation Services	0	10	9	10
Kids in Treatment	0	0	4	9
Hazmat Operations	4	4	4	1
Public Works				
County Offices	3	4	8	19
Motor Vehicle and Gas Tax	60	62	63	62
Health				
Mental Health and Recovery Board	6	6	7	7
Developmental Disabilities	215	219	224	213
Dog and Kennel	6	7	4	3
Child Health Services	0	0	6	7
Women, Infants and Children	23	22	22	22
Human Services				
County Offices	13	17	7	7
Public Assistance	167	170	180	155
Child Support Administration	0	0	29	29
Central Purchasing	8	9	8	8
Health Benefits	2	2	2	2
Workers Compensation Retro Rating Plan	1	1	1	1
<b><i>Business-Type Activities</i></b>				
Solid Waste	37	43	44	47
Nursing Home	91	97	97	93
Portage County Sewer	23	23	23	33
Portage County Water	10	15	12	5
Streetsboro Sewer	17	13	16	10
Robinson Memorial Hospital	1,282	1,282	1,282	1,282
Totals	<u>2,425</u>	<u>2,481</u>	<u>2,526</u>	<u>2,567</u>

Source: Portage County Auditor and Robinson Memorial Hospital

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

2006	2005	2004	2003	2002	2001
167	162	153	130	160	160
10	9	9	9	8	8
10	8	9	11	11	11
0	0	0	0	0	0
111	116	123	128	143	143
2	1	1	0	0	0
5	5	5	6	5	5
180	179	197	176	177	177
10	9	8	6	11	11
9	8	12	11	11	11
2	4	4	1	1	1
14	13	13	11	11	11
61	63	86	69	59	59
8	8	7	6	6	6
250	241	284	272	254	254
4	3	4	4	5	5
7	8	10	6	6	6
22	20	21	17	18	18
7	7	9	5	5	5
139	126	135	118	118	118
34	40	40	33	28	28
9	7	11	9	12	12
1	1	2	1	1	1
1	1	0	1	1	1
47	48	48	40	47	47
93	94	120	97	88	88
32	32	51	20	19	19
5	5	n/a	12	12	12
11	12	n/a	14	16	16
1,244	1,239	1,223	1,216	1,353	1,271
2,495	2,469	2,585	2,429	2,586	2,504

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

Function/Program	2010	2009	2008	2007
<b><i>Governmental Activities</i></b>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	110,446	108,706	109,626	99,305
Voter Turnout in November	50,755	45,113	78,402	27,485
Percentage of Voter Turnout	45.95%	41.50%	71.52%	27.68%
Recorder				
Deeds Issued	3,496	3,819	4,230	5,065
Mortgages Issued	5,280	5,733	5,667	8,383
Judicial				
Kent and Ravenna Municipal Courts				
Cases Filed	34,279	35,511	36,860	36,324
Cases Disposed	37,902	39,167	39,241	40,070
DUI Misdemeanors Filed	1,217	1,517	1,508	1,446
Domestic Violence Misdemeanors Filed	423	387	374	415
Common Pleas Courts Cases				
Civil	1,955	1,989	2,051	1,844
Criminal	886	755	776	692
Domestic	1,213	1,257	1,260	3,144
Felony Indictments	784	784	769	692
Health				
Dog and Kennel				
Dogs Licensed	24,800	22,320	20,323	20,053
Number of Penalties Assessed	3,844	2,915	1,650	1,920
Kennels	276	266	279	248
Number of Kennel Penalties Assessed	22	11	8	12
<b><i>Business-Type Activities</i></b>				
Portage County Sewer				
Number of Customers	8,684	8,599	8,462	8,332
Number of Units	11,108	11,024	10,818	10,171
Portage County Water				
Number of Customers	1,131	1,110	1,078	911
Streetsboro Sewer				
Number of Customers	4,452	4,389	4,326	4,253
Number of Units	6,167	6,107	6,038	5,956
Robinson Memorial Hospital				
Number of Beds	285	285	285	285

Source: Portage County Auditor

2006	2005	2004	2003	2002	2001
103,718	100,190	109,565	97,330	94,711	92,700
56,433	46,089	77,637	34,761	42,722	34,021
54.41%	46.00%	70.86%	35.71%	45.11%	36.70%
5,942	6,317	6,120	5,985	5,749	5,834
10,407	11,635	12,104	17,031	14,067	13,053
36,634	37,988	36,566	48,301	48,263	48,885
40,650	42,623	41,428	50,899	50,405	49,651
1,722	1,641	1,801	2,074	1,921	1,949
448	462	487	610	653	784
1,641	1,548	1,432	1,379	1,434	1,250
759	745	582	584	506	542
2,375	1,466	1,563	1,039	849	850
759	745	583	584	503	553
19,444	18,094	18,594	19,244	19,885	20,116
1,832	1,056	796	816	987	1,138
231	248	242	267	275	273
8	10	3	7	3	10
8,053	7,815	7,621	7,339	7,055	6,851
12,518	11,894	11,846	11,731	11,615	11,565
838	727	617	347	n/a	n/a
4,075	3,921	3,752	3,622	3,492	3,313
8,407	7,754	7,225	6,832	6,438	6,283
285	285	285	285	285	285

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

	2010	2009	2008	2007
<b><i>Governmental Activities</i></b>				
General Government				
Legislative and Executive				
County Offices' Vehicles	19	21	30	99
Real Estate Assessment's Vehicles	2	2	2	2
Delinquent Real Estate Tax				
Assessment Collections' Vehicles	1	1	1	1
Judicial				
County Offices' Vehicles	11	11	10	8
Public Safety				
County Offices' Vehicles	51	51	52	50
Probation Services' Vehicles	4	4	8	4
Hazmat Operations' Vehicles	11	11	11	10
Public Works				
County Engineer's Vehicles	61	59	57	33
Sanitary Engineer's Vehicles	40	41	42	54
Solid Waste's Vehicles	24	24	21	20
Health				
Mental Retardation and				
Developmental Disabilities' Vehicles	57	54	54	66
Dog and Kennel Vehicles	3	1	2	3
Human Services				
County Offices' Vehicles	2	2	2	2
Public Assistance's Vehicles	10	10	10	18
Central Purchasing's Vehicles	7	7	3	4
<b><i>Business-Type Activities</i></b>				
Nursing Home's Vehicles	0	0	0	2

Source: Portage County Auditor



2006	2005	2004	2003	2002	2001
99	100	94	91	90	90
2	2	2	2	1	1
1	1	1	1	1	1
8	8	8	8	8	8
60	42	42	37	33	23
4	4	4	4	4	1
10	10	0	0	0	0
33	28	28	22	16	12
54	39	34	30	28	27
20	20	17	16	15	14
66	62	62	60	53	46
3	3	2	2	1	1
2	2	2	2	2	1
18	12	12	8	8	8
4	2	2	2	2	2
2	2	2	2	2	2

**Portage County, Ohio**

*Miscellaneous Statistics*

*December 31, 2010*

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***Date of Incorporation*** 1808

***County Seat*** Ravenna, Ohio

***Higher Education***

Fortis Business College

Hiram College

Kent State University

Northeastern Ohio College of Medicine and Pharmacy

North Coast Medical Training Academy

***Hospitals***

Robinson Memorial - Located in Ravenna

***Communications***

8 Newspapers - Gateway Press, Record Courier, Daily Kent Stater, Bingo Bulge,  
Plane and Pilot News, Portage County Legal News, Mr. Thrifty, Garrettsville  
Villager and Aurora Advocate

3 Radio Stations - WKSU-FM National Public Radio 89.7 FM

- WNIR-FM National Public Radio 100.1 FM

- WJMP-AM National Public Radio 1400 AM

3 Television Stations - 45/49 WNEO-WEAO

- 29/35 WAOH-WAX

- 67 WOACTV

Sources: Portage County Auditors Office



# Dave Yost • Auditor of State

## PORTAGE COUNTY FINANCIAL CONDITION

### PORTAGE COUNTY

#### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
SEPTEMBER 27, 2011